



Agenda  
Osseo Area Schools  
School Board

Regular Business Meeting  
Educational Service Center - Board Room  
11200 93rd Ave N  
Maple Grove, MN 55369  
Tuesday, November 18, 2025  
6:00 PM

*Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.*

This regular meeting of the School Board of Osseo Area Schools is being conducted in the Board Room of the Educational Service Center, and is open to the public. The meeting can be monitored electronically by streaming online at [district279.org/about-us/school-board](https://district279.org/about-us/school-board) (Watch Livestream). An archived recording will also be available on the district website.

### **Agenda Items**

1. Call to Order and Roll Call  
Tanya Prince, Board Chair
2. Pledge of Allegiance
3. Additions to Agenda
4. Acceptance of Agenda
5. Recognitions
6. Presentation: Fiscal Year 2025 Financial Audit Results 3  
John Morstad, Executive Director of Finance and Operations and Jim Eichten of LB Carlson, LLP
7. Presentation: Aspen Ridge Elementary School Logo/Mascot 14  
Kay Villella, Executive Director of Community Relations
8. Audience Opportunity to Address the School Board
9. Superintendent's Report
10. School Board Reports
11. Consent Agenda
  - A. Minutes of the regular meeting of October 21, 2025 27
  - B. Minutes of the negotiation strategies meeting of October 21, 2025 31
  - C. Financial reports for the month of October 2025 32
  - D. Payment of items for the month of October 2025 41
  - E. Fundraisers 84
  - F. Extended Educational Trips 85
  - G. Personnel 88
  - H. Northwest Family Resource Center and Osseo Area Schools Partnership 91
  - I. Minnesota State High School League Resolution - Park Center Senior High School 112
  - J. Cedar Island Elementary Outdoor Classroom Bid Award 113
  - K. Fair Oaks and Palmer Lake Elementary Schools Outdoor Classrooms Bid Award 116

L.	Acceptance of the 2025-2026 Title IV Grant in the amount of \$324,722 and authorize an expenditure and budget appropriation in the amount of \$324,722	119
M.	Acceptance of the 2025-2026 Grow Your Own (GO) - Pathways for Students Grant in the amount of \$122,875 and authorize an expenditure and budget appropriation in the amount of \$122,875	122
N.	Open Enrollment Resolution	124
12.	Action Items	
A.	Acceptance of Fiscal Year 2025 Audit Report John Morstad, Executive Director of Finance and Operations	
I.	FY 2025 Annual Comprehensive Financial Report	127
II.	FY 2025 Financial Management Report	331
III.	FY 2025 Special Purpose Report	355
B.	Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Osseo Principals' Association, July 1, 2025-June 30, 2027 Yvonne Shorts Lind, Executive Director of Human Resources	369
C.	Gifts to the district totaling \$62,142.60	407
13.	Informational Items	
A.	First Reading of Policies Amy Moore, General Counsel	
I.	312 Policy - Assignment and Transfer of Principals	410
II.	502 Policy - Search of Student Lockers, Desks, Personal Possessions and Student's Person	414
III.	507 Policy - Corporal Punishment and Prone Restraint	416
IV.	512 Policy - School Sponsored Student Publications and Activities	419
V.	544 Policy - School Meals	423
VI.	556 Policy - Released Time for Religious Instruction	425
14.	Negotiation Strategies-Closed Session Lisa Bostic, Director of Human Resources-Personnel; Yvonne Shorts Lind, Executive Director of Human Resources; Marshall Thompson, Director of Labor Relations	
15.	Adjournment:	

*To accommodate individuals with disabilities, this material will be made available in alternative formats upon request. Individuals with disabilities are invited to request reasonable accommodations to participate in or attend a district activity, call your local school or the school district at least seventy-two (72) hours in advance (two-week notice preferred). Members of the public can view and download School Board meeting notices and regular meeting agendas and materials from the district website [www.district279.org](http://www.district279.org), under "About Us > School Board."*



# ISD No. 279, Osseo Area Schools

Audit Report for Year Ended June 30, 2025

Presented by: James H. Eichten, CPA

Principal

952-224-1628 ♦ [jeichten@lbcarlson.com](mailto:jeichten@lbcarlson.com)

## Opinion on Financial Statements

- District Audit

## Internal Controls and Compliance

- Financial Statement Audit
- State Laws and Regulations

## District Financial Audit

- Unmodified Opinions on Basic Financial Statements
- Implementation of GASB Statement No. 101, *Compensated Absences*

## Internal Controls and Compliance – Financial Audit

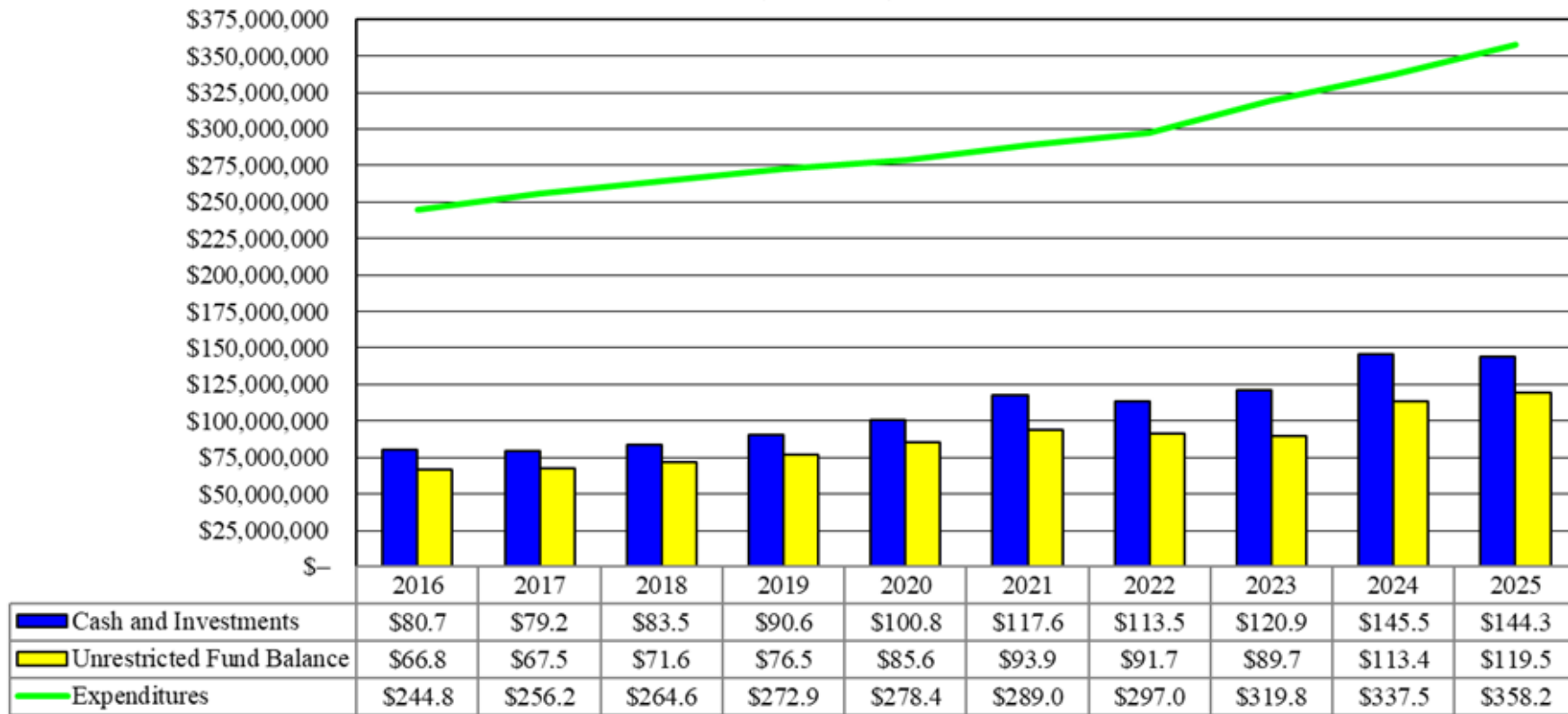
- No material weaknesses or instances of noncompliance reported in the current year.

## Minnesota Legal Compliance

- No instances of noncompliance reported in the current year.

# GENERAL FUND FINANCIAL POSITION – TREND ANALYSIS

General Fund – Operating Account Financial Position  
Year Ended June 30,  
(in Millions)



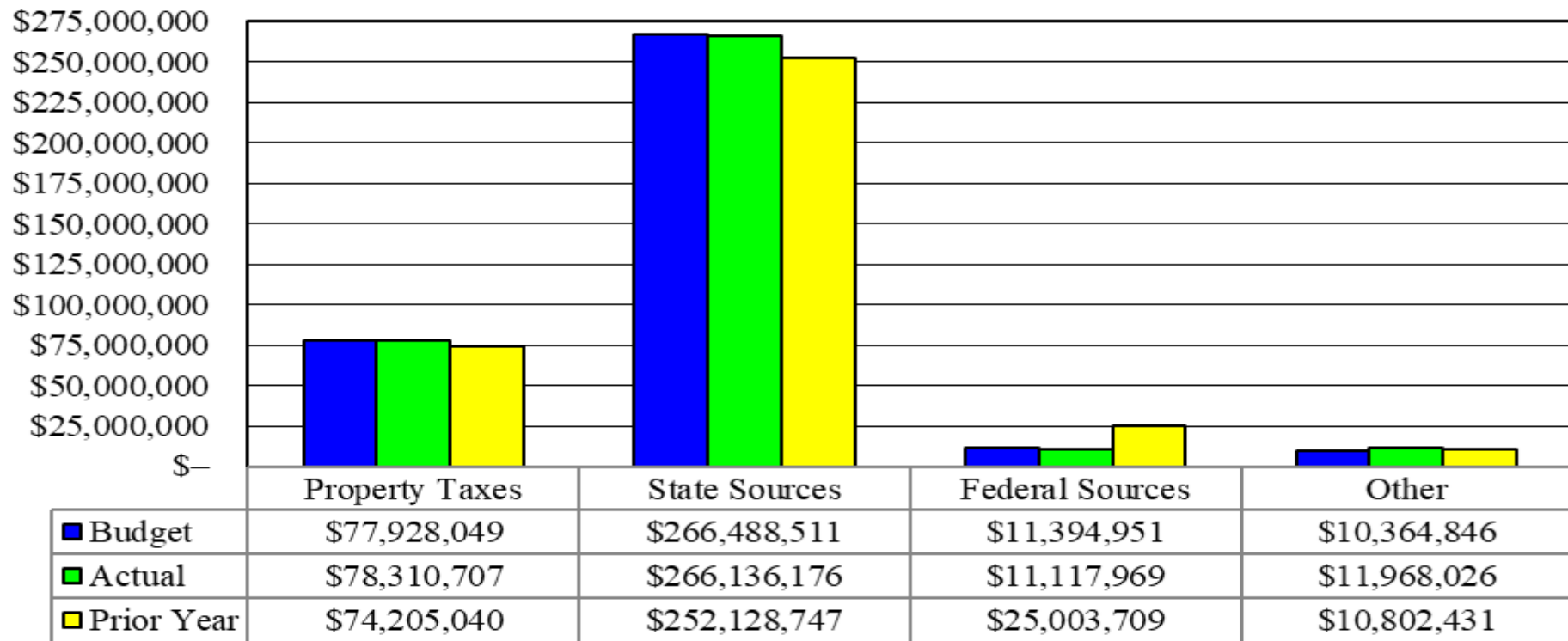
# GENERAL FUND FINANCIAL POSITION – TREND ANALYSIS



	June 30,				
	2021	2022	2023	2024	2025
Nonspendable fund balances	\$ 217,512	\$ 440,231	\$ 434,679	\$ 869,772	\$ 3,323,906
Restricted fund balances (1)	2,635,666	1,664,876	2,236,866	2,767,927	3,763,744
Unrestricted fund balances					
Assigned	16,452,233	14,669,070	500,000	2,159,105	23,174,861
Unassigned	77,400,156	77,005,186	89,245,564	111,235,114	96,350,089
 Total fund balance	<u>\$ 96,705,567</u>	<u>\$ 93,779,363</u>	<u>\$ 92,417,109</u>	<u>\$117,031,918</u>	<u>\$126,612,600</u>
 Unassigned fund balances as a percentage of expenditures	<u>26.8%</u>	<u>25.9%</u>	<u>27.9%</u>	<u>33.0%</u>	<u>26.9%</u>
 (1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.					

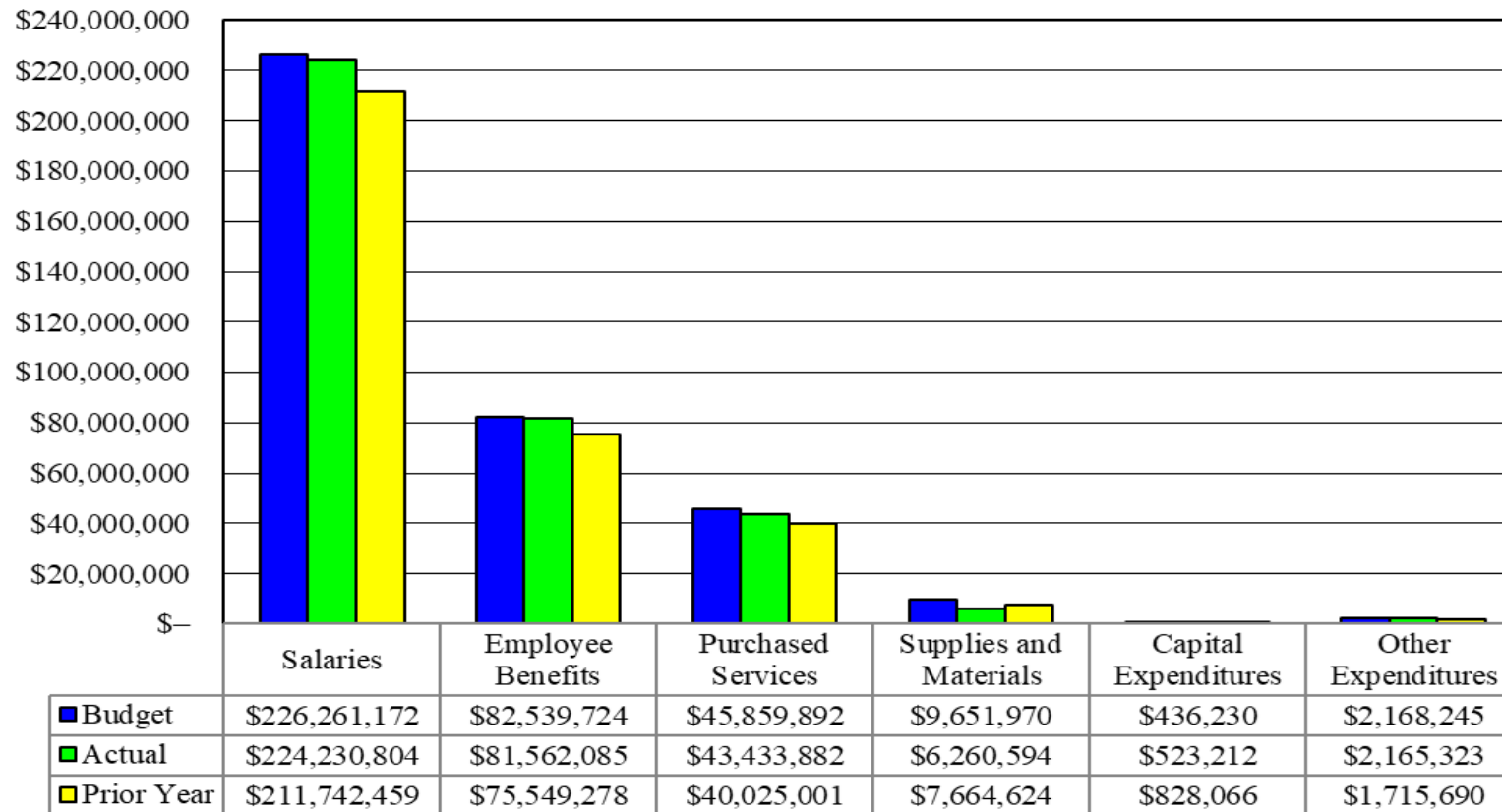
# GENERAL FUND – OPERATING ACCOUNT REVENUE

General Fund – Operating Account Revenue



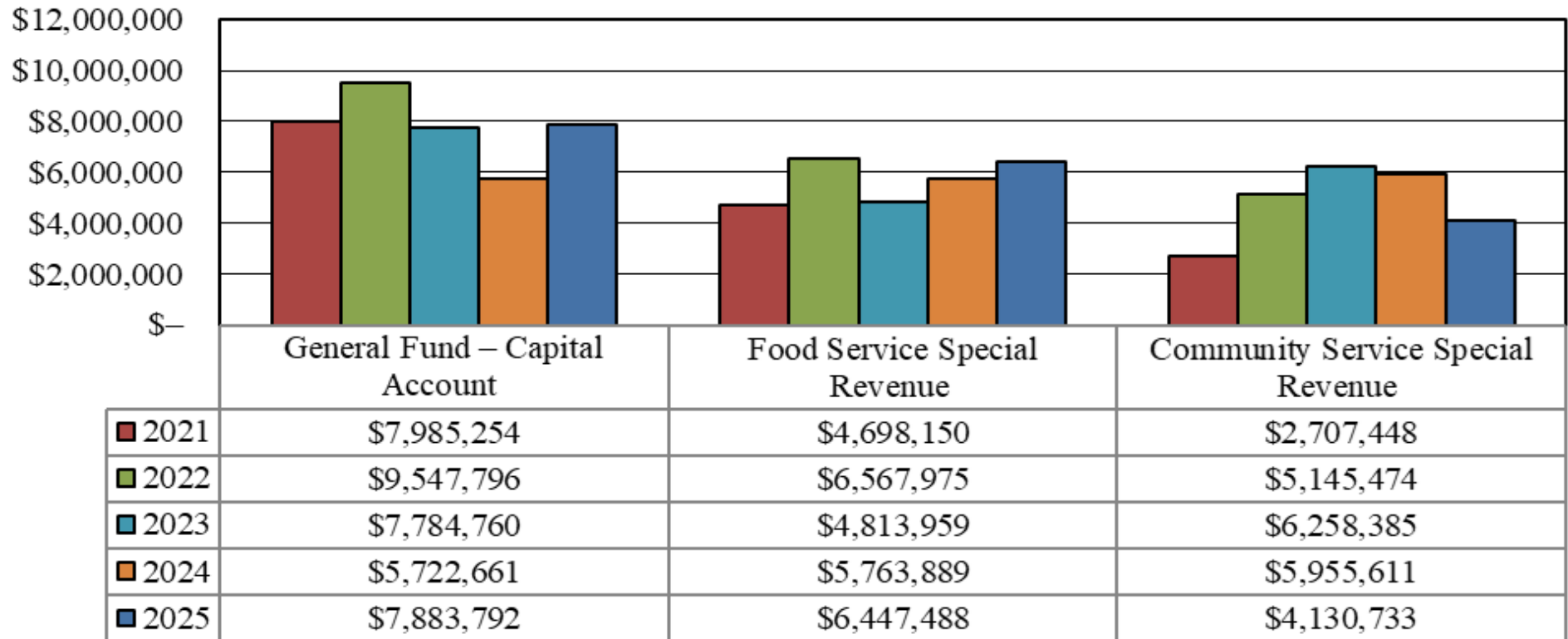
# GENERAL FUND – OPERATING ACCOUNT EXPENDITURES

General Fund – Operating Account Expenditures



# OTHER GOVERNMENTAL FUNDS

Other Operating Funds  
Total Fund Balances



## Accounting and Auditing Updates

- Financial Reporting Model Improvements

- Clean Opinion on Financial Statements
- No Findings to Report
- Follow-up on Single Audit of Federal Awards
- Changes in General Fund Balances
- General Fund Balance Policy
- Other Operating Fund Balances
- Implemented New Accounting Standard
- Commitment to Audit Process and Results



**Osseo Area  
Schools**

# **Logo for Aspen Ridge Elementary School**

**NOV. 18, 2025**



# Overall process in creating the logo

- Future Aspen Ridge families had an opportunity to digitally provide ideas.
- A small group of future Aspen Ridge students shared their ideas with our district team.
- District leadership approved final direction based on all feedback.



# Meeting with future students

- Talked about the importance of a logo. Did a guessing game with the Target and McDonald's logos, and what they recognized out of this bunch.



**BIRCH GROVE**  
ELEMENTARY  
SCHOOL FOR THE ARTS



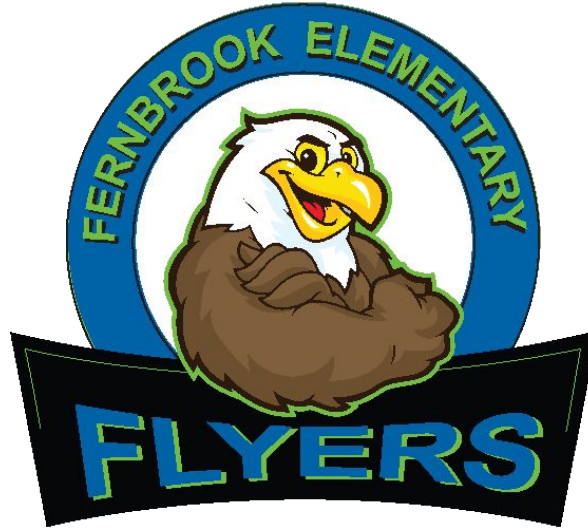
**FAIR OAKS**  
ELEMENTARY



**BASSWOOD**  
BULLDOGS



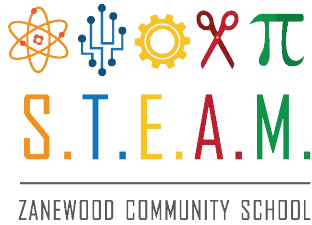
**PALMER LAKE**  
PANTHERS

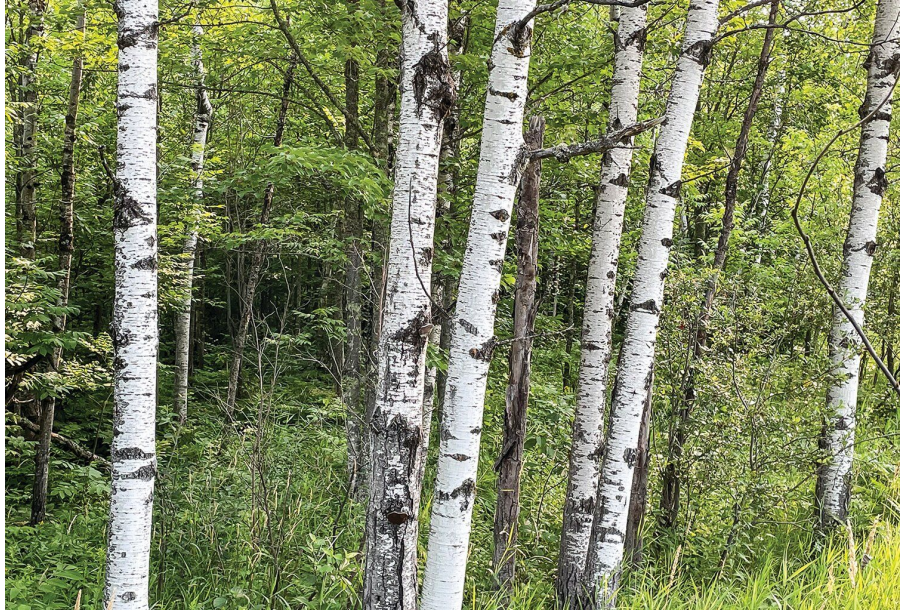


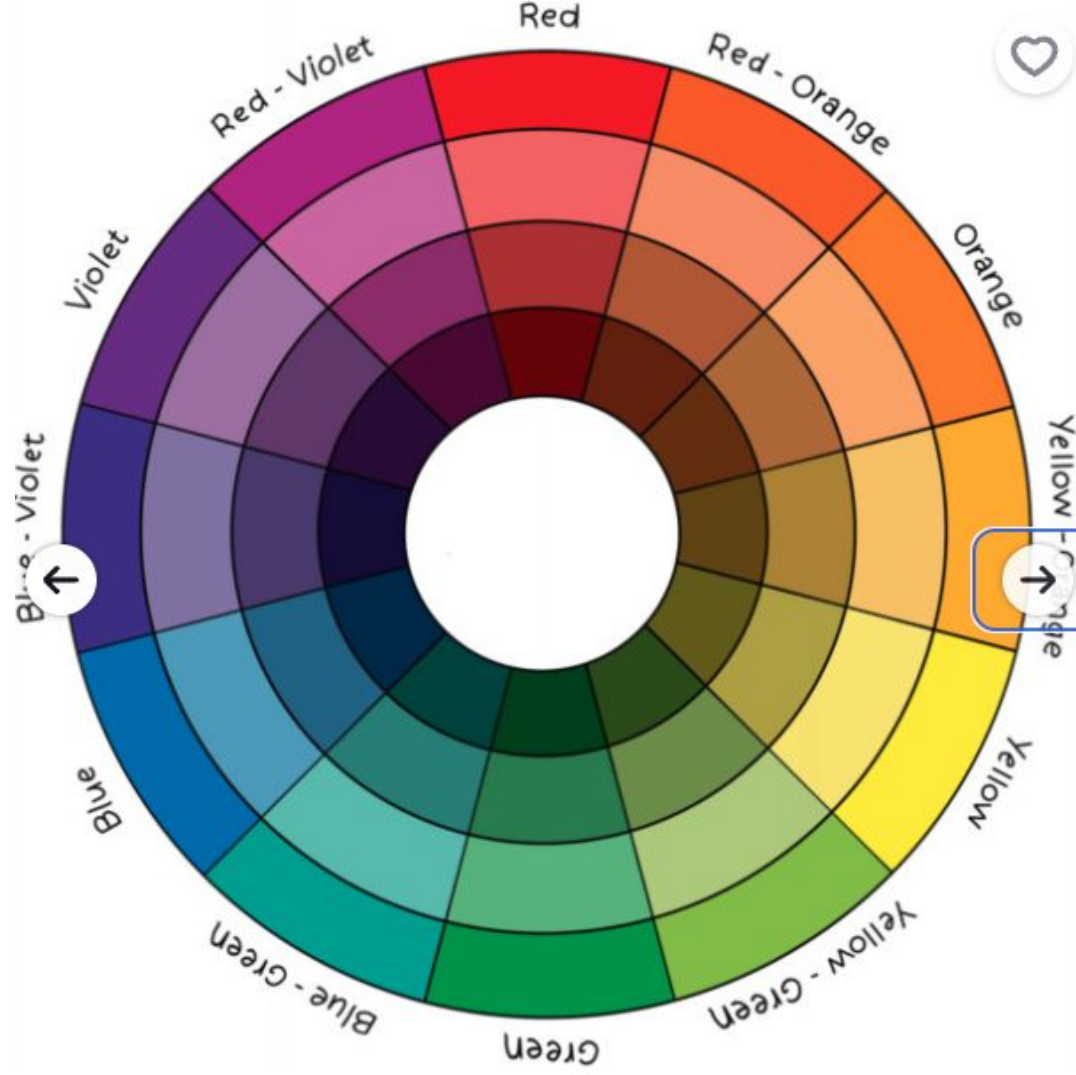
**Park**  
Brook



Rice Lake Elementary









# Meeting with future students

- Students had a completely open canvas during our first connect.
- Our team came back with the top three family and student ideas on the second connect: owl, bear and coyote.

# CCX Media joined us on our second connect











## Stay tuned!

- Print and digital templates are currently being created.
- Once school kicks off next year, students will work together to help name the bear.

# Thank you

HAPPY TO ANSWER ANY QUESTIONS

Minutes of the Regular Meeting  
Independent School District 279 School Board  
Maple Grove, MN  
Tuesday, October 21, 2025

CALL TO ORDER	A regular business meeting of the School Board of Osseo Area Schools was held on Tuesday, October 21, 2025 in the board room at the Educational Service Center. Chair Tanya Prince called the meeting to order at 6:00 PM.
ROLL CALL	The following members were present: Kelsey Dawson, Erica Foster, Thomas Brooks, Tanya Prince, Keith Tate, and Sarah Mitchell.
PLEDGE OF ALLEGIANCE	The Pledge of Allegiance was recited, led by Kelsey Dawson.
APPROVAL OF AMENDED AGENDA	Motion by Keith Tate, seconded by Thomas Brooks, to accept the printed amended agenda. The motion carried on a vote of 6 to 0.
RECOGNITIONS	None
PRESENTATION	AVID Showcase presented by Edinbrook Elementary School and Maple Grove Middle School staff and students.
AUDIENCE OPPORTUNITY TO ADDRESS THE BOARD	The following individual addressed the board: <ul style="list-style-type: none"> <li>• Elyssa Danahy (parent/guardian of a student) – mental health services at the elementary level</li> </ul>
SUPERINTENDENT’S REPORT	Dr. Kim Hiel’s report included Points of Pride, celebrating students, staff and community members who are contributing to the accomplishment of the district’s mission, which is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams, contribute to community, and engage in a lifetime of learning.  Reminders of upcoming events were also shared.
SCHOOL BOARD REPORTS	Erica Foster reported on the District Planning Advisory Committee (DPAC). Thomas Brooks reported on Radically Investing in Scholars Excellence (RISE). Keith Tate reported on DPAC and ECMAC. Sarah Mitchell reported on ECMAC and shared information about Treehouse. Tanya Prince also noted the resource of Treehouse.
CONSENT AGENDA	Motion by Sarah Mitchell, seconded by Thomas Brooks, to approve items in the consent agenda as follows: <ul style="list-style-type: none"> <li>A. Minutes of the regular meeting of September 23, 2025</li> </ul>

	<ul style="list-style-type: none"> <li>B. Financial reports for the month of September 2025</li> <li>C. Payment of items for the month of September 2025</li> <li>D. Fiscal Year 2026 Budget Adjustments</li> <li>E. Fundraisers</li> <li>F. Extended Educational Trips</li> <li>G. Acceptance of the 2025-2026 Culturally Responsive Arts Education (CRAE) – State of MN Joint Powers Agreement Grant in the amount of \$7,262 and authorize an expenditure and budget appropriation in the amount of \$7,262.</li> <li>H. Acceptance of the 2025-2026 Grow Your Own (GYO) – Pathways for Adults Grant in the amount of \$243,832 and authorize an expenditure and budget appropriation in the amount of \$243,832.</li> <li>I. Acceptance of the 2025-2026 Homework Starts with Home Grant in the amount of \$21,009 and authorize an expenditure and budget appropriation in the amount of \$21,009.</li> <li>J. Acceptance of the 2025-2026 Homeland Security and Emergency Management (HSEM) Grant in the amount of \$5,000 and authorize an expenditure and budget appropriation in the amount of \$5,000.</li> <li>K. Acceptance of the 2025-2026 Local Homeless Prevention Aid (LHPA) Grant in the amount of \$24,747 and authorize an expenditure and budget appropriation in the amount of \$24,747.</li> <li>L. Acceptance of the 2025-2026 MN School-Based Health Center (SBHC) Grant in the amount of \$182,229 and authorize an expenditure and budget appropriation in the amount of \$182,229.</li> <li>M. Acceptance of the 2025-2026 Osseo Demonstration Project Grant in the amount of \$6,500 and authorize an expenditure and budget appropriation in the amount of \$6,500.</li> <li>N. Acceptance of the 2025-2026 Sauer Family Foundation Grant in the amount of \$9,490 and authorize an expenditure and budget appropriation in the amount of \$9,490.</li> <li>O. Acceptance of the 2025-2026 Special Education Teacher Pipeline Program Grant in the amount of \$121,311 and authorize an expenditure and budget appropriation in the amount of \$121,311.</li> <li>P. Acceptance of the 2025-2026 Teacher Mentorship and Retention Effectiveness Grant (TMRG) in the amount of \$323,268 and authorize an expenditure and budget appropriation in the amount of \$323,268.</li> <li>Q. Acceptance of the 2025-2026 Title II Grant in the amount of \$530,235 and authorize an expenditure and budget appropriation in the amount of \$530,235.</li> <li>R. Acceptance of the 2025-2026 Title III Grant in the amount of \$314,960 and authorize an expenditure and budget appropriation in the amount of \$314,960.</li> </ul>
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	<p>S. Acceptance of the 2025-2026 Federal Special Education Funding Grant in the amount of \$4,506,025 and authorize an expenditure and budget appropriation in the amount of \$4,506,025.</p> <p>T. Acceptance of the 2025-2026 Preschool Incentive, Ages 3-5 Grant in the amount of \$126,184 and authorize an expenditure and budget appropriation in the amount of \$126,184.</p> <p>U. Acceptance of the 2025-2026 Infants &amp; Toddler Program, Ages 0-2 Grant in the amount of \$147,696 and authorize an expenditure and budget appropriation in the amount of \$147,696.</p> <p>V. Acceptance of the 2025-2026 CEIS Grant in the amount of \$935,793 and authorize an expenditure and budget appropriation in the amount of \$935,793.</p> <p>W. Acceptance of the 2025-2026 MN State Personnel Development Grant (SPDG) – Evaluation &amp; Improvement Grant in the amount of \$35,400 and authorize an expenditure and budget appropriation in the amount of \$35,400.</p> <p>X. Acceptance of the 2025-2026 Perkins Grant in the amount of \$91,925 and authorize an expenditure and budget appropriation in the amount of \$91,925.</p> <p>Y. Acceptance of the 2025-2026 Fresh Fruit &amp; Vegetable Program Grant in the amount of \$130,270 and authorize an expenditure and budget appropriation in the amount of \$130,270.</p> <p>Z. Acceptance of the 2025-2026 McKinney Vento Grant in the amount of \$43,598 and authorize an expenditure and budget appropriation in the amount of \$43,598.</p> <p>AA. Personnel</p> <p>BB. Bid award: Osseo Senior High School Signage</p> <p>CC. Resolution between ISD 279 Osseo Area Schools and the City of Maple Grove Approving Special Law Relating to Tax Increment Financing</p> <p>DD. 2026-2027 Academic School Year Calendar</p> <p>EE.</p> <p>The motion carried on a vote of 6 to 0.</p>
<p>ACTION ITEM</p> <p>SECOND READING OF POLICIES</p>	<p>Motion by Erica Foster, seconded by Keith Tate, to approve the Second Reading of Policy 203: Operation of the School Board-Bylaws, Policy 208: Development, Adoption and Implementation of Policies, Policy 209: School Board Standards and Policy 214: Out of State Travel by School Board Members.</p> <p>The motion carried on a vote of 6 to 0.</p>
<p>ACTION ITEM</p> <p>GIFTS TO THE DISTRICT</p>	<p>Motion by Keith Tate, seconded by Erica Foster, to approve Gifts to the District totaling \$37,463.59.</p>

	The motion carried on a vote of 6 to 0.
CLOSED SESSION/ ADJOURNMENT	<p>Motion by Thomas Brooks, seconded by Sarah Mitchell, to recess the regular meeting at 7:03 PM and reconvene in the Forum Room for a closed session pursuant to MN Statute 13D.03 for labor negotiations with Teachers.</p> <p>The motion carried on a vote of 6 to 0.</p> <p>The meeting adjourned at the conclusion of the closed session, at 7:41 PM.</p>
	<p>_____</p> <p>Tanya Prince, Board Chairperson</p>

Minutes of the Special Meeting  
Independent School District 279 School Board  
Maple Grove, Minnesota

October 21, 2025

- MEETING A closed special meeting of the School Board was held on Tuesday, October 21, 2025 in the Forum Room of the Educational Service Center. Chairperson Tanya Prince called the meeting to order at 7:09 PM.
- ROLL CALL School Board members Thomas Brooks, Kelsey Dawson, Erica Foster, Sarah Mitchell, Tanya Prince, and Keith Tate were in attendance.
- District administrators Superintendent Dr. Kim Hiel, General Counsel Amy Moore, Lisa Bostic, John Morstad and Yvonne Shorts Lind were in attendance.
- PURPOSE OF MEETING The meeting was held for the purpose of labor negotiations. An audio recording will be available to the public after all labor contracts are signed for the current budget period.
- ADJOURNMENT At 7:41 PM Chairperson Tanya Prince adjourned the meeting.

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Tanya Prince, Chairperson

# Independent School District 279

## Consent Agenda Financial Items Fiscal Year 2026

Date: November 18, 2025

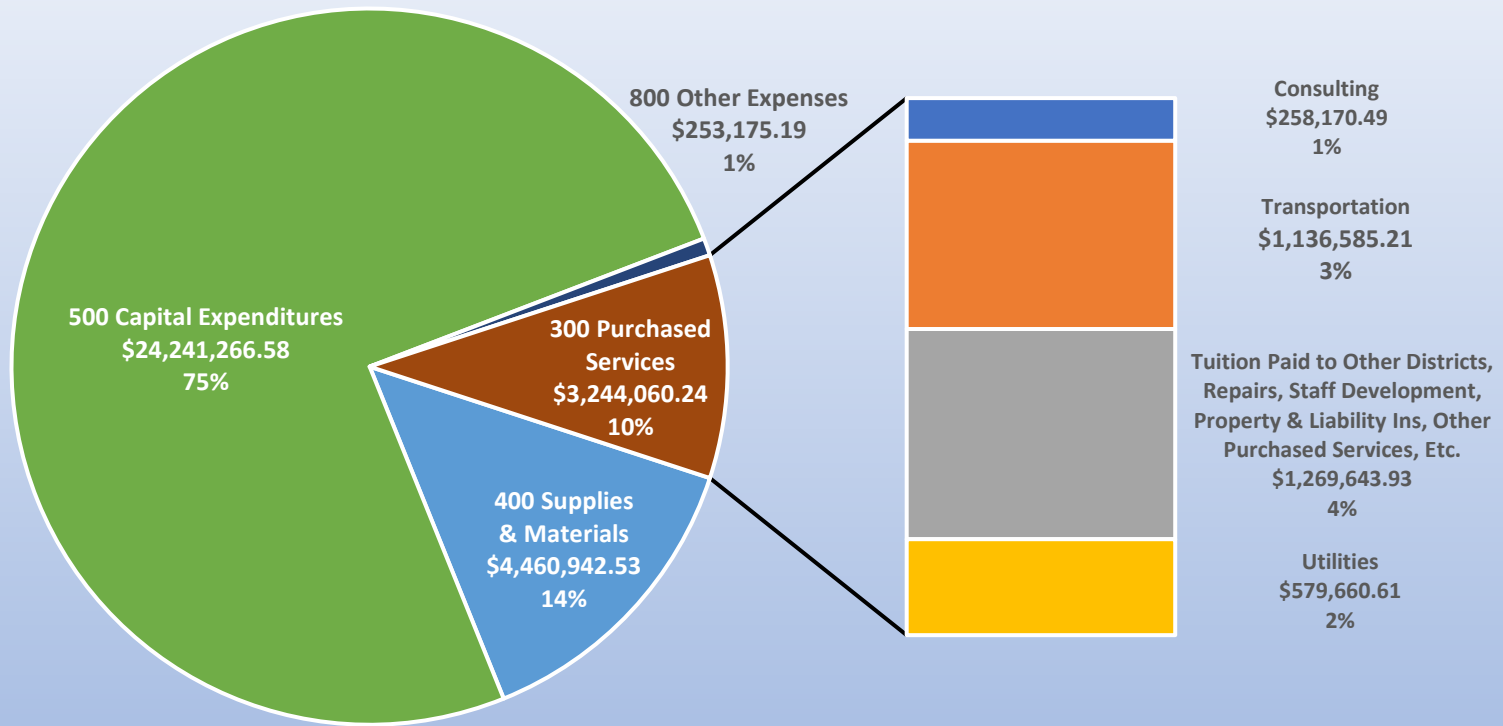
To: John Morstad, Executive Director of Finance and Operations

From: Kelly Benusa, Director of Business Services

RE: Consent Agenda Financial Items –  
Approval of Financial Reports  
Approval of Payments

- A. The ISD 279 School Board approval of financial reports for the month of October.
- B. The ISD 279 School Board authorizes payment of Vendor Checks, Payables, Electronic Wire Transfers, Employee Reimbursements, and Vendor ACH for the month of October totaling \$62,409,206.40.

## OCTOBER 2025 PAYMENTS FOR ALL FUNDS



**Total = \$32,199,444.54**

**Shown in Chart**  
 300 Purchased Services: Consulting Fees, Transportation, Utilities, Etc.  
 400 Supplies and Materials: Food, Software, General Supplies, Etc.  
 500 Capital Expenditures: Equipment, Building & Site Improvements, Etc.  
 800 Other Expenses: Dues, Memberships, Etc.

**Not Shown in Chart**  
 Payroll, Benefits, Investments, Etc.....\$30,209,761.86

**To:** Dr. Kim Hiel, Superintendent  
**From:** John Morstad, Executive Director of Finance and Operations  
Kelly Benusa, Director of Business Services  
**Subject:** Financial Reports for the Month Ended October 31, 2025  
**Date:** November 18, 2025

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The following is a recap of the monthly financials:

### **Fund Balance Report**

During the year, the District maintains its financial records on the cash basis. Therefore, the cash basis fund balance may fluctuate considerably during the year due to the timing of cash receipts and disbursements. At year-end, we convert the financial records to the modified accrual basis according to Governmental Accounting Standards Board (GASB). Fund balances are shown by fund total monthly. Fund balance designations within each fund for non-spendable, restricted, or assigned/unassigned will be shown at the fiscal year-end.

### **Revenue Operating Budget Summary by Fund**

The General Fund-Percentage Comparison of Year-To-Date with Operating Budget shows a 2.1% increase from the prior year. All prior year accruals were reversed in August and the District is still collecting prior year revenue from various sources, i.e., state aid, federal grants, other districts, etc. This process is consistent with prior years. June 30, 2025, year-end results will be incorporated into the February mid-year budget adjustments where applicable.

### **Expenditure Operating Budget Summary by Fund**

The General Fund-Percentage Comparison of Year-To-Date with Operating Budget shows a 1.6% decrease from the prior year. June 30, 2025, year-end results will be incorporated into the February mid-year budget adjustments where applicable.

### **Current Investments on Hand**

Interest rates increased during October to 4.00% to 5.45% compared with September rates of 4.00% to 4.90%.

**ISD 279-Osseo Area Schools  
Fund Balance Report  
Fiscal Year 2026  
Month Ended October 31, 2025**

<b>Fund</b>	<b>Accrual Basis Fund Balance June 30, 2025</b>	<b>FY 2026 YTD Revenue</b>	<b>FY 2026 YTD Expenditure</b>	<b>Cash Basis * Fund Balance October 31, 2025</b>
<b>General</b>	126,380,484	115,394,293	67,465,473	174,309,304
<b>Student Activities</b>	232,117	39,461	42,859	228,719
<b>Capital &amp; Land Proceeds</b>	7,883,791	9,377,702	21,014,933	(3,753,440)
<b>Food &amp; Nutrition Service</b>	6,447,488	2,543,848	3,350,946	5,640,389
<b>Community Service</b>	4,130,732	5,772,365	5,680,180	4,222,918
<b>Building Construction</b>	199,686,359	(3,502,953)	62,926,335	133,257,071
<b>Debt Service</b>	5,553,081	25,345,774	7,545,631	23,353,224
<b>Retirement Incentive Pay Internal Service</b>	834,108	-	-	834,108
<b>Dental Self Insurance Internal Service</b>	470,315	525,023	752,924	242,414
<b>Health Self Insurance Internal Service</b>	(124,445)	2,165,347	2,575,622	(534,720)
<b>Post-Employment Benefits Revocable Trust Internal Service</b>	11,794,398	(1,249,127)	-	10,545,271
<b>Total</b>	<b>\$ 363,288,428</b>	<b>\$ 156,411,732</b>	<b>\$ 171,354,902</b>	<b>\$ 348,345,259</b>

\*During the year the District maintains its financial records on a cash basis. Therefore, the cash basis fund balance may fluctuate considerably during the year due to the timing of cash receipts and disbursements.

**ISD 279-Osseo Area Schools  
Revenue Operating Budget Summary By Fund  
Fiscal Year 2026  
Month Ended October 31, 2025**

Revenue By Fund	Oct 2025 Revenue	FY 2026 YTD Revenue	% Of Budget	FY 2026 Budget	Actual YTD (Over) Under Budget	FY 2025 Actual Revenue	% Of PY Actual
<b>General</b>	29,355,311	114,684,464	35.3%	325,040,307	38,738,653	103,683,350	32.4%
<b>Capital &amp; Land Proceeds</b>	40,626	63,147	0.3%	23,311,775	18,105,192	1,045,187	4.2%
<b>Food &amp; Nutrition Services</b>	2,028,938	2,523,918	13.7%	18,411,457	15,887,539	2,401,653	13.4%
<b>Community Service</b>	1,668,403	5,601,628	31.4%	17,829,407	12,227,779	4,611,949	27.9%
<b>Debt Service</b>	7,621,693	25,345,774	73.1%	34,678,135	9,332,361	9,982,317	50.0%
<b>Total Revenue Operating Budget</b>	<u>40,714,971</u>	<u>148,218,932</u>	35.4%	<u>419,271,081</u>	<u>94,291,524</u>	<u>121,724,456</u>	30.5%
<b>Special Funded Projects (State &amp; Federal)</b>	9,387,892	9,168,887	20.7%	44,275,734	35,106,847	533,133	0.8%
<b>Gifts/Fund Raising Clearing/Resale</b>	208,982	1,046,163	26.2%	4,000,000	2,953,837	505,112	18.9%
<b>Student Activities</b>	31,652	39,461	19.7%	200,000	160,539	11,811	6.8%
<b>Total Revenue Budget</b>	<u>50,343,498</u>	<u>158,473,443</u>	33.9%	<u>\$ 467,746,815</u>	<u>\$ 132,512,747</u>	<u>\$ 122,774,512</u>	26.0%

<b>Non-Budgeted Funds</b>		
Building Construction	353,756	(3,502,953)
Dental Self Insurance Internal Service	228,851	525,023
Health Self Insurance Internal Service	769,746	2,165,347
Post-Employment Benefits Revocable Trust Internal Service	(63,989)	(1,249,127)
<b>Total Non-Budgeted Funds</b>	<u>1,288,365</u>	<u>(2,061,710)</u>
<b>Total Revenue</b>	<u>\$ 51,631,863</u>	<u>\$ 156,411,732</u>

General Fund - % Comparison of Year to Date with Operating Budget	<u>FY 2026</u> 35.3%	<u>FY 2025</u> 33.1%
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**ISD 279-Osseo Area Schools  
Expenditure Operating Budget Summary By Fund  
Fiscal Year 2026  
Month Ended October 31, 2025**

Expenditure By Fund	Oct 2025 Expenditure	FY 2026 YTD Expenditure	% Of Budget	FY 2026 Budget	Actual YTD (Over) Under Budget	FY 2025 Actual Expenditure	% Of PY Actual
Salaries and Wages	\$ 16,596,468	\$ 35,479,047	16.6%	\$ 214,233,845	\$ 178,754,798	\$ 35,079,766	17.9%
Employee Benefits	6,626,307	15,056,640	19.7%	76,537,371	61,480,731	15,736,542	21.9%
Purchased Services	2,465,379	6,730,822	14.6%	46,165,454	39,434,632	6,277,007	16.3%
Supplies and Materials	483,710	2,434,569	32.6%	7,478,195	5,043,626	1,828,486	41.4%
Capital	2,454	4,520	1.2%	382,970	378,450	19,497	4.1%
Other	7,413	104,857	3.8%	2,795,933	2,691,076	155,162	31.2%
<b>General</b>	<u>26,181,731</u>	<u>59,810,455</u>	17.2%	<u>347,593,768</u>	<u>287,783,313</u>	<u>59,096,459</u>	18.9%
<b>Capital &amp; Land Proceeds</b>	3,574,424	12,071,580	52.0%	23,199,257	11,127,677	14,646,237	66.3%
<b>Food &amp; Nutrition Services</b>	1,841,546	3,336,104	17.6%	18,984,712	15,648,608	3,083,689	17.9%
<b>Community Service</b>	1,383,564	4,906,819	25.7%	19,077,323	14,170,504	4,759,096	25.9%
<b>Debt Service</b>	-	7,545,631	22.4%	33,701,513	26,155,882	2,173,131	8.5%
<b>Total Expenditure Operating Budget</b>	<u>32,981,265</u>	<u>87,670,589</u>	19.8%	<u>442,556,573</u>	<u>354,885,984</u>	<u>83,758,613</u>	21.2%
<b>Special Funded Projects (State &amp; Federal)</b>	4,488,633	17,024,269	38.5%	44,275,734	27,251,465	24,635,201	35.2%
<b>Gifts/Fund Raising Clearing/Resale</b>	180,655	362,305	9.1%	4,000,000	3,637,695	414,177	18.1%
<b>Student Activities</b>	35,149	42,859	21.4%	200,000	157,141	5,921	3.0%
<b>Total Expenditure Budget</b>	<u>37,685,701</u>	<u>105,100,022</u>	21.4%	<u>\$ 491,032,307</u>	<u>\$ 385,932,285</u>	<u>\$ 108,813,912</u>	23.3%
<b>Non-Budgeted Funds</b>							
Building Construction	23,009,546	62,926,335					
Retirement Incentive Pay Internal Service	-	-					
Dental Self Insurance Internal Service	182,953	752,924					
Health Self Insurance Internal Service	1,096,617	2,575,622					
Post-Employment Benefits Revocable Trust Internal Service	-	-					
<b>Total Non-Budgeted Funds</b>	<u>24,289,116</u>	<u>66,254,880</u>					
<b>Total Expenditure</b>	<u>\$ 61,974,818</u>	<u>\$ 171,354,902</u>					

General Fund - % Comparison of Year to Date with Operating Budget	<u>FY 2026</u> 17.2%	<u>FY 2025</u> 18.8%
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**ISD 279 - OSSEO AREA SCHOOLS  
CURRENT INVESTMENTS ON HAND  
FISCAL YEAR 2026  
MONTH END OCTOBER 31, 2025**

<b>BANK</b>	<b>TYPE</b>	<b>PURCHASED</b>	<b>MATURITY</b>	<b>YIELD</b>	<b>COST</b>
<b>OPERATING FUNDS</b>					
MN TRUST - PMA	CD	05-08-24	11-10-25	5.010	243,332
MN TRUST - PMA	CD	05-08-24	11-10-25	5.010	243,332
MN TRUST - PMA	TERM SERIES	05-17-24	01-07-26	4.820	5,000,000
MN TRUST - PMA	TERM SERIES	06-21-24	06-17-26	4.570	5,000,000
MN TRUST - PMA	TERM SERIES	11-15-24	11-14-25	4.250	500,000
MN TRUST - PMA	GOVERNMENT	11-21-24	12-31-25	4.250	3,993,013
MN TRUST - PMA	GOVERNMENT	11-21-24	07-15-26	4.160	3,937,809
MN TRUST - PMA	GOVERNMENT	11-21-24	11-15-26	4.210	2,999,641
MN TRUST - PMA	TERM SERIES	12-24-24	06-26-26	4.150	6,000,000
MN TRUST - PMA	TERM SERIES	01-30-25	01-26-26	4.100	10,000,000
MN TRUST - PMA	CD	03-19-25	01-26-26	4.060	241,500
MN TRUST - PMA	CD	03-19-25	01-26-26	4.120	241,400
MN TRUST - PMA	CD	03-19-25	03-19-26	4.000	240,300
MN TRUST - PMA	CD	03-19-25	03-19-26	4.070	240,000
MN TRUST - PMA	CD	03-19-25	03-19-26	4.040	240,200
MN TRUST - PMA	CD	03-19-25	03-19-26	4.040	240,100
MN TRUST - PMA	TERM SERIES	03-21-25	01-20-26	3.960	1,500,000
MN TRUST - PMA	TERM SERIES	03-21-25	07-27-26	3.950	2,000,000
MN TRUST - PMA	TERM SERIES	03-21-25	01-25-27	3.930	5,000,000
MN TRUST - PMA	TERM SERIES	05-06-25	11-06-26	3.730	3,000,000
MN TRUST - PMA	TERM SERIES	05-06-25	01-25-27	3.680	3,000,000
MN TRUST - PMA	TERM SERIES	05-29-25	12-11-25	4.280	7,000,000
MN TRUST - PMA	TERM SERIES	05-29-25	01-23-26	4.270	10,000,000
MN TRUST - PMA	CD	08-25-25	01-27-27	3.890	236,600
MN TRUST - PMA	CD	08-25-25	01-27-27	3.790	236,900
MN TRUST - PMA	CD	08-25-25	01-27-27	4.040	236,100
MN TRUST - PMA	CD	08-25-25	01-27-27	3.900	236,600
MN TRUST - PMA	CD	08-25-25	01-27-27	3.930	236,600
MN TRUST - PMA	CD	08-25-25	01-27-27	3.880	236,600
MN TRUST - PMA	TERM SERIES	08-26-25	01-25-27	3.760	2,500,000
MN TRUST - PMA	SDA	10-19-22	10-31-25	3.830	17,323,786
MN TRUST - PMA	LIMITED TERM DURATION	06-01-17	10-31-25	1.700	22,094,117
US BANK	MONEY MKT		10-31-25	4.045	11,469,134
MN TRUST - PMA	MONEY MKT		10-31-25	4.048	50,706,338
<b>TOTAL OPERATING FUNDS</b>					<b>176,373,402</b>
<b>LONG-TERM FACILITIES MAINTENANCE 2024A BOND</b>					
MN TRUST - PMA	CD	03-05-24	03-31-26	4.460	2,000,000
MN TRUST - PMA	CD	03-05-24	04-30-26	4.440	5,000,000
MN TRUST - PMA	CD	03-05-24	05-29-26	4.410	5,000,000
MN TRUST - PMA	CD	03-05-24	06-30-26	4.370	5,000,000
MN TRUST - PMA	CD	03-05-24	12-30-26	4.290	3,000,000
MN TRUST - PMA	CD	03-20-24	09-30-26	4.490	1,000,000
MN TRUST - PMA	CD	03-20-24	10-30-26	4.470	1,000,000
MN TRUST - PMA	CD	03-20-24	11-30-26	4.440	1,000,000
MN TRUST - PMA	CD	03-20-24	12-30-26	4.440	1,000,000
MN TRUST - PMA	CD	03-20-24	01-29-27	4.430	1,000,000
MN TRUST - PMA	SEC	03-21-24	10-01-26	4.500	2,037,005
MN TRUST - PMA	CD	03-27-24	02-27-26	4.510	9,000,000
MN TRUST - PMA	CD	03-27-24	03-31-26	4.510	10,000,000
MN TRUST - PMA	CD	12-13-24	12-12-25	4.111	9,000,000
MN TRUST - PMA	CD	12-31-24	12-31-25	4.080	5,000,000
MN TRUST - PMA	SDA	03-31-24	10-31-25	3.680	10,771,791
MN TRUST - PMA	MONEY MKT		10-31-25	4.048	28,705,918
<b>TOTAL LONG-TERM FACILITIES MAINTENANCE 2024A BOND</b>					<b>99,514,714</b>
<b>SCHOOL BUILDING 2024A BOND</b>					
MN TRUST - PMA	CD	03-05-24	03-31-26	4.460	2,000,000
MN TRUST - PMA	CD	03-05-24	04-30-26	4.440	6,000,000
MN TRUST - PMA	CD	03-05-24	05-29-26	4.410	5,000,000
MN TRUST - PMA	CD	03-05-24	06-30-26	4.370	6,000,000
MN TRUST - PMA	SEC	03-25-24	01-15-26	4.630	2,864,820
MN TRUST - PMA	CD	03-27-24	02-27-26	4.510	6,000,000
MN TRUST - PMA	TERM SERIES	05-01-24	11-18-25	4.780	3,750,000
MN TRUST - PMA	CD	03-27-24	02-27-26	4.510	5,000,000
MN TRUST - PMA	TERM SERIES	04-17-25	05-15-26	3.870	5,000,000
MN TRUST - PMA	SDA	12-13-24	10-31-25	3.930	8,078,843
MN TRUST - PMA	MONEY MKT		10-31-25	4.048	6,825,466
<b>TOTAL SCHOOL BUILDING 2024A BOND</b>					<b>56,519,129</b>

**ISD 279 - OSSEO AREA SCHOOLS  
CURRENT INVESTMENTS ON HAND  
FISCAL YEAR 2026  
MONTH END OCTOBER 31, 2025**

BANK	TYPE	PURCHASED	MATURITY	YIELD	COST
<b>OPEB REVOCABLE TRUST</b>					
MN TRUST - PMA	CORP. BONDS	03-03-16	03-01-46	3.800	199,112
MN TRUST - PMA	MUNICIPAL	06-22-16	07-01-31	3.800	40,000
MN TRUST - PMA	CORP. BONDS	09-16-16	10-15-46	3.530	249,362
MN TRUST - PMA	MUNICIPAL	10-17-16	08-01-33	3.220	202,265
MN TRUST - PMA	MUNICIPAL	10-17-16	02-15-38	3.560	174,741
MN TRUST - PMA	MUNICIPAL	10-17-16	11-01-37	3.450	135,405
MN TRUST - PMA	MUNICIPAL	10-21-16	05-15-31	3.090	298,551
MN TRUST - PMA	MUNICIPAL	02-28-17	06-15-32	4.050	216,608
MN TRUST - PMA	CORP. BONDS	03-09-17	06-15-27	3.250	199,494
MN TRUST - PMA	MUNICIPAL	03-30-17	09-15-30	3.350	148,383
MN TRUST - PMA	CORP. BONDS	04-28-17	01-15-26	3.180	109,300
MN TRUST - PMA	MUNICIPAL	09-21-17	09-01-28	2.950	200,000
MN TRUST - PMA	MUNICIPAL	10-12-17	09-15-26	2.960	256,540
MN TRUST - PMA	CORP. BONDS	01-24-18	01-24-39	3.880	250,000
MN TRUST - PMA	CORP. BONDS	01-30-18	02-22-48	3.950	210,584
MN TRUST - PMA	CORP. BONDS	02-20-18	03-01-28	3.810	249,833
MN TRUST - PMA	CORP. BONDS	08-29-18	04-23-29	4.336	287,550
MN TRUST - PMA	MUNICIPAL	09-27-18	07-01-32	3.770	307,876
MN TRUST - PMA	CORP. BONDS	10-10-18	12-14-35	4.150	254,948
MN TRUST - PMA	CORP. BONDS	09-13-19	03-13-51	2.470	297,954
MN TRUST - PMA	MUNICIPAL	10-16-19	05-25-26	2.310	100,000
MN TRUST - PMA	MUNICIPAL	10-03-19	11-01-29	2.320	145,982
MN TRUST - PMA	MUNICIPAL	12-10-19	04-01-30	2.610	250,000
MN TRUST - PMA	CORP. BONDS	01-31-20	02-05-50	3.250	99,961
MN TRUST - PMA	MUNICIPAL	02-27-20	01-01-32	1.810	150,000
MN TRUST - PMA	MORTGAGE BACKED SEC	02-27-20	10-25-27	1.560	47,120
MN TRUST - PMA	CORP. BONDS	10-22-20	10-15-30	1.740	199,234
MN TRUST - PMA	MUNICIPAL	10-27-20	08-01-32	1.750	100,000
MN TRUST - PMA	MORTGAGE BACKED SEC	10-15-20	02-26-35	1.650	181,303
MN TRUST - PMA	MUNICIPAL	10-14-20	12-01-35	2.570	169,878
MN TRUST - PMA	MORTGAGE BACKED SEC	12-10-20	10-25-30	1.190	102,992
MN TRUST - PMA	MUNICIPAL	12-22-20	08-01-36	2.060	100,000
MN TRUST - PMA	MUNICIPAL	12-22-20	12-01-42	2.340	100,000
MN TRUST - PMA	CORP. BONDS	12-17-20	04-15-26	0.790	54,143
MN TRUST - PMA	MUNICIPAL	01-15-21	04-01-36	2.130	100,000
MN TRUST - PMA	MUNICIPAL	01-27-21	04-01-43	3.280	100,000
MN TRUST - PMA	CORP. BONDS	01-07-21	03-15-31	1.380	248,807
MN TRUST - PMA	MUNICIPAL	01-20-21	05-15-47	2.650	256,740
MN TRUST - PMA	GOVERNMENT	01-11-21	11-20-37	1.630	174,811
MN TRUST - PMA	CORP. BONDS	02-03-21	06-01-51	3.100	196,891
MN TRUST - PMA	CORP. BONDS	02-26-21	03-15-51	3.260	249,757
MN TRUST - PMA	CORP. BONDS	02-19-21	03-15-51	1.690	99,409
MN TRUST - PMA	MUNICIPAL	07-29-21	11-01-31	2.630	200,000
MN TRUST - PMA	MUNICIPAL	07-20-21	08-01-37	1.930	147,342
MN TRUST - PMA	CORP. BONDS	07-22-21	02-01-52	2.730	297,873
MN TRUST - PMA	CORP. BONDS	08-31-21	03-15-32	2.020	252,880
MN TRUST - PMA	CORP. BONDS	09-07-21	09-15-51	2.730	248,268
MN TRUST - PMA	CORP. BONDS	10-28-21	11-02-27	1.880	300,000
MN TRUST - PMA	CORP. BONDS	11-08-21	12-01-28	1.900	109,856
MN TRUST - PMA	CORP. BONDS	11-15-21	11-18-31	2.000	99,487
MN TRUST - PMA	CORP. BONDS	03-15-22	03-15-52	3.820	251,313
MN TRUST - PMA	CORP. BONDS	10-28-22	02-15-28	3.400	149,937
MN TRUST - PMA	CORP. BONDS	12-14-22	08-15-23	4.630	223,602
MN TRUST - PMA	CORP. BONDS	01-10-23	02-01-33	4.940	99,666
MN TRUST - PMA	CORP. BONDS	01-26-23	01-26-34	4.820	293,660
MN TRUST - PMA	CORP. BONDS	02-23-23	05-15-33	4.690	149,176
MN TRUST - PMA	CORP. BONDS	03-06-23	05-15-33	5.180	149,636
MN TRUST - PMA	CORP. BONDS	05-30-23	02-15-34	5.440	249,178
MN TRUST - PMA	CORP. BONDS	07-25-23	06-12-29	5.810	299,562
MN TRUST - PMA	CORP. BONDS	08-18-23	06-01-49	5.230	155,560
MN TRUST - PMA	CORP. BONDS	08-18-23	11-21-39	5.660	165,994
MN TRUST - PMA	CORP. BONDS	08-18-23	07-21-34	5.820	242,060
MN TRUST - PMA	CORP. BONDS	09-08-23	03-15-34	6.090	99,675
MN TRUST - PMA	CORP. BONDS	09-08-23	09-08-33	5.150	249,962
MN TRUST - PMA	CORP. BONDS	09-21-23	01-15-29	5.160	191,636
MN TRUST - PMA	GOVERNMENT	10-31-23	11-15-42	5.290	169,352
MN TRUST - PMA	CORP. BONDS	11-22-23	03-15-64	5.950	99,721
MN TRUST - PMA	GOVERNMENT	12-06-23	05-15-39	4.250	99,699
MN TRUST - PMA	CORP. BONDS	01-02-24	02-15-34	4.870	149,703
MN TRUST - PMA	MORTGAGE BACKED SEC	05-30-24	05-01-38	4.500	191,826

**ISD 279 - OSSEO AREA SCHOOLS  
CURRENT INVESTMENTS ON HAND  
FISCAL YEAR 2026  
MONTH END OCTOBER 31, 2025**

BANK	TYPE	PURCHASED	MATURITY	YIELD	COST
MN TRUST - PMA	GOVERNMENT	05-15-24	02-15-44	4.500	482,480
MN TRUST - PMA	GOVERNMENT	05-31-24	11-15-48	3.375	396,082
MN TRUST - PMA	GOVERNMENT	05-31-24	08-15-43	4.375	317,910
MN TRUST - PMA	GOVERNMENT	05-31-24	11-15-53	4.375	126,338
MN TRUST - PMA	GOVERNMENT	07-08-24	05-15-41	4.500	295,570
MN TRUST - PMA	GOVERNMENT	08-21-24	02-15-43	4.200	287,719
MN TRUST - PMA	CORP. BONDS	09-09-24	03-15-35	4.870	99,852
MN TRUST - PMA	GOVERNMENT	10-29-24	08-15-33	4.240	48,662
MN TRUST - PMA	GOVERNMENT	11-22-24	08-15-33	4.375	392,531
MN TRUST - PMA	CORP. BONDS	02-13-25	02-12-32	4.900	299,577
MN TRUST - PMA	CORP. BONDS	02-18-25	03-15-55	5.875	249,145
MN TRUST - PMA	CORP. BONDS	02-19-25	03-15-32	5.200	249,617
MN TRUST - PMA	CORP. BONDS	02-10-25	02-20-35	5.100	249,047
MN TRUST - PMA	GOVERNMENT	03-04-25	01-15-35	4.380	210,528
MN TRUST - PMA	CORP. BONDS	04-28-25	05-15-35	5.050	199,856
MN TRUST - PMA	GOVERNMENT	05-07-25	11-15-45	4.860	227,930
MN TRUST - PMA	GOVERNMENT	06-10-25	04-15-30	1.625	506,227
MN TRUST - PMA	GOVERNMENT	06-24-25	02-15-35	4.625	154,014
MN TRUST - PMA	GOVERNMENT	08-22-25	11-15-54	4.500	232,783
MN TRUST - PMA	GOVERNMENT	08-22-25	04-30-32	4.000	398,813
MN TRUST - PMA	CORP. BONDS	09-10-25	09-15-35	4.900	249,471
MN TRUST - PMA	CORP. BONDS	10-03-25	03-13-31	5.450	209,072
MN TRUST - PMA	GOVERNMENT	10-17-25	08-15-44	4.125	282,340
MN TRUST - PMA	EQUITY		10-31-25	4.000	5,417,612
MN TRUST - PMA	MONEY MKT		10-31-25	4.010	375,847
<b>TOTAL OPEB REVOCABLE TRUST</b>					<b>24,811,179</b>
<b>TOTAL INVESTMENTS</b>					<b>\$ 357,218,424</b>

CD CERTIFICATE OF DEPOSIT FDIC \$250,000  
 CN CORPORATE NOTE  
 CP COMMERCIAL PAPER

FHLB FEDERAL HOME LOAN BANK  
 FHLMC FEDERAL HOME LOAN MORTGAGE CORP.  
 FNMA FEDERAL NAT'L MORTGAGE ASS'N.

## October 2025 Monthly Check Register

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/15/25	740712	Vendor Check	303 FED SUB CONTRACT <\$25,000	300 Purchased Services	55337	COLOMBIA LIVE	\$500.00
10/15/25	740750	Vendor Check	303 FED SUB CONTRACT <\$25,000	300 Purchased Services	55598	LYTON GUALLPA-NAULA	\$425.00
10/15/25	740772	Vendor Check	303 FED SUB CONTRACT <\$25,000	300 Purchased Services	56023	SALSA DEL SOUL PROD	\$2,525.00
10/15/25	V8012606	Vendor ACH	303 FED SUB CONTRACT <\$25,000	300 Purchased Services	54701	CASTILLO, ELBA	\$550.00
10/22/25	V8012706	Vendor ACH	303 FED SUB CONTRACT <\$25,000	300 Purchased Services	52862	INCUBATE TO INNOVAT	\$2,060.00
10/01/25	740520	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55235	ELITE SIGNATURE DJS	\$595.00
10/01/25	740576	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55978	STATELY, ROBERT	\$2,500.00
10/01/25	740593	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	03850	ZAHL EQUIPMENT COMP	\$425.00
10/01/25	V8012427	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	56005	CHAMP U LLC	\$8,000.00
10/01/25	V8012428	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	53755	CHOOSING HAPPINESS	\$3,900.00
10/01/25	V8012448	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	51338	HARRIS, RACHEL	\$9,811.00
10/01/25	V8012471	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	55325	N1 MOTION	\$2,560.00
10/01/25	V8012475	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	12716	NORTHERN LIGHTS	\$4,190.00
10/01/25	V8012484	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	52428	SCIENCE FROM SCIENT	\$3,000.00
10/08/25	740646	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55947	KWS CONSULTING	\$10,500.00
10/08/25	740671	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56024	ROBERT THOMAS CPA L	\$3,000.00
10/08/25	740672	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	00628	SAFETY-KLEEN SYSTEM	\$211.09
10/08/25	740676	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	D2346	ST DAVID'S CENTER	\$682.40
10/08/25	740680	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56027	SWEET POTATO COMFOR	\$600.00
10/08/25	P406605	Epayable	305 CONSULTING FEES FOR SERV	300 Purchased Services	55935	PARENTING WITH PURP	\$800.00
10/08/25	V8012504	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5038	BLB CONSULTING LLC	\$715.00
10/08/25	V8012512	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50804	DART PORTABLE STORA	\$90.00
10/08/25	V8012521	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5627	GBR INTERPRETING &	\$1,560.00
10/08/25	V8012531	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	07766	INSTITUTE FOR ENVIR	\$7,720.00
10/08/25	V8012544	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	00273	MINNESOTA CLAY	\$217.89
10/08/25	V8012555	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F3621	PHOENIX SCHOOL COUN	\$4,439.53
10/08/25	V8012580	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	55961	WHARTON-BECK, DR. A	\$720.00
10/15/25	740730	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F4748	HEALTH RISK STRATEG	\$450.00
10/15/25	740746	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55947	KWS CONSULTING	\$10,500.00
10/15/25	740751	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	09944	MAPLE GROVE, CITY O	\$520.00
10/15/25	740767	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F4343	QUEST DIAGNOSTICS	\$54.95
10/15/25	740769	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56034	ROSERDO, BRENDA JAH	\$450.00
10/15/25	740771	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	00628	SAFETY-KLEEN SYSTEM	\$238.09
10/15/25	740777	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	D2346	ST DAVID'S CENTER	\$3,491.16
10/15/25	740783	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	56037	TORREJON, LORETO PA	\$300.00
10/15/25	P406616	Epayable	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5617	EWALD CONSULTING	\$2,200.52
10/15/25	V8012590	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	55924	BEST A GARDAWORLD C	\$384.24
10/15/25	V8012638	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50900	MRI SOFTWARE LLC	\$1,512.35
10/15/25	V8012644	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	52158	NORTHWEST METRO HEA	\$15,240.63

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V1007701	Electronic Wire Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0021	US BANK CARD CUSTOD	\$107.26
10/20/25	V1007703	Electronic Wire Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0098	US BANK CARD DLTLOP	-\$100.00
10/20/25	V1007707	Electronic Wire Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0051	US BANK CARD EQUITY	\$511.97
10/20/25	V1007714	Electronic Wire Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0055	US BANK CARD INDIAN	\$440.00
10/20/25	V1007727	Electronic Wire Transfer	305 CONSULTING FEES FOR SERV	300 Purchased Services	PC0022	US BANK CARD MAINT E	\$29.00
10/22/25	740805	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	00636	ASL INTERPRETING SE	\$294.00
10/22/25	740814	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55498	FINDING HUMAN INSTI	\$12,000.00
10/22/25	740831	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55916	MARKHAM COUSINS, CA	\$875.00
10/22/25	740846	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55935	PARENTING WITH PURP	\$800.00
10/22/25	V8012688	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F5401	CAPTIVATE MEDIA + C	\$5,000.00
10/22/25	V8012738	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	25408	SUNSHINE TRAVEL	\$8,400.00
10/29/25	740875	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55062	EVERGREEN SOLUTIONS	\$25,500.00
10/29/25	740890	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	55463	LB CARLSON, LLP	\$22,500.00
10/29/25	740921	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	51903	UNIVERSITY OF WASHI	\$10,575.00
10/29/25	740925	Vendor Check	305 CONSULTING FEES FOR SERV	300 Purchased Services	F4410	WILD INSTITUTE	\$3,000.00
10/29/25	V8012755	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	55924	BEST A GARDAWORLD C	\$256.16
10/29/25	V8012769	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F3556	DORSEY & WHITNEY LL	\$4,000.00
10/29/25	V8012788	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	07766	INSTITUTE FOR ENVIR	\$26,674.28
10/29/25	V8012809	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	50706	RATWIK, ROSZAK & MA	\$7,216.97
10/29/25	V8012819	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	F3548	SQUIRES WALDSPURGER	\$4,452.00
10/29/25	V8012820	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	25408	SUNSHINE TRAVEL	\$8,400.00
10/29/25	V8012821	Vendor ACH	305 CONSULTING FEES FOR SERV	300 Purchased Services	55852	SUTTON, SANDRA	\$9,600.00
10/01/25	V8012477	Vendor ACH	315 REPAIRS & MAINT COMP/TECH	300 Purchased Services	F5675	PITNEY BOWES INC	\$104.40
10/22/25	V8012729	Vendor ACH	315 REPAIRS & MAINT COMP/TECH	300 Purchased Services	18914	RICOH USA	\$2,751.21
10/01/25	740540	Vendor Check	316 MN JOINT POWERS AGENCIES	300 Purchased Services	A1613	INTERMEDIATE DISTRI	\$16,954.44
10/08/25	740628	Vendor Check	316 MN JOINT POWERS AGENCIES	300 Purchased Services	A1613	INTERMEDIATE DISTRI	\$20,000.00
10/08/25	V8012583	Vendor ACH	320 TELEPHONE/COMMUNICATION	300 Purchased Services	52466	GRANITE TELECOMMUNI	\$5,819.99
10/20/25	740801	Vendor Check	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35464	JEFFREY S DORR	\$90.00
10/20/25	740802	Vendor Check	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35952	GUTEMA F DUBE	\$90.00
10/20/25	V1007669	Electronic Wire Transfer	320 TELEPHONE/COMMUNICATION	300 Purchased Services	55588	AT&T MOBILITY, LLC	\$195.35
10/20/25	V1007673	Electronic Wire Transfer	320 TELEPHONE/COMMUNICATION	300 Purchased Services	52467	CONSOLIDATED COMMUN	\$5,544.27
10/20/25	V1007676	Electronic Wire Transfer	320 TELEPHONE/COMMUNICATION	300 Purchased Services	D6911	VERIZON WIRELESS BE	\$2,570.27
10/20/25	V5030474	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35056	ABIOLA C ADEGEYE	\$90.00
10/20/25	V5030476	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22423	JENNIFER AJSENBERG	\$90.00
10/20/25	V5030478	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35686	NILCEIA ANDERSON	\$90.00
10/20/25	V5030479	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35124	RANDI J ANDERSON	\$90.00
10/20/25	V5030480	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30858	JEFFREY A ANSORGE	\$90.00
10/20/25	V5030481	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33275	JOHANNAH ARNDT	\$90.00
10/20/25	V5030482	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28562	JEFFREY P ARTHURS	\$90.00
10/20/25	V5030483	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35202	CASANDRA M ASPINWAL	\$90.00
10/20/25	V5030484	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29670	STEPHEN J AUDETTE	\$90.00
10/20/25	V5030485	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35015	WILLIAM T BADE	\$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V5030486	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30210	JOSEPH A BAER	\$45.00
10/20/25	V5030487	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33529	DIANE M BAGLEY	\$90.00
10/20/25	V5030489	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11003	DAVID J BAKKE	\$45.00
10/20/25	V5030491	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23103	MARK A BARNES	\$45.00
10/20/25	V5030492	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33272	BRYAN BASS	\$90.00
10/20/25	V5030494	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30290	JENNIFER M BAUER	\$90.00
10/20/25	V5030495	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23531	MICHELLE MAE BAUERM	\$45.00
10/20/25	V5030496	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20822	BART C BECKER	\$90.00
10/20/25	V5030497	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28728	JAMES A BECKER	\$90.00
10/20/25	V5030498	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28149	DON R BELLEFEUILLE	\$90.00
10/20/25	V5030499	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19653	DANIEL J BENGES	\$45.00
10/20/25	V5030500	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35466	LAURA M BENSON	\$90.00
10/20/25	V5030501	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20548	KELLY A BENUSA	\$90.00
10/20/25	V5030502	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23942	ALEX H BERG	\$90.00
10/20/25	V5030503	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27924	TERRY L BERGGREN	\$90.00
10/20/25	V5030504	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22734	KIMBERLY A BERLING	\$90.00
10/20/25	V5030505	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27680	CARTER P BERRY	\$90.00
10/20/25	V5030507	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26114	KRISTAN M BIDWELL	\$90.00
10/20/25	V5030508	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22103	LARRY H BILBRO	\$90.00
10/20/25	V5030509	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22952	RYAN M BISSON	\$90.00
10/20/25	V5030510	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26912	JEANETTE M BITZER	\$90.00
10/20/25	V5030511	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25528	DIANA BLEDSOE	\$90.00
10/20/25	V5030512	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23142	MICHAEL ARLEN BLOOM	\$90.00
10/20/25	V5030513	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35524	ASHLEY A BOCK	\$90.00
10/20/25	V5030514	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34104	MARK D BOCOCK	\$45.00
10/20/25	V5030515	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19023	ANDREA W BODEAU	\$90.00
10/20/25	V5030519	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26249	JAMIE LEE CARLSON B	\$90.00
10/20/25	V5030520	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32888	TANYA L BRADEHOFT	\$45.00
10/20/25	V5030521	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28287	DAVID A BRANCH	\$90.00
10/20/25	V5030523	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34141	SONNI BUERSKIN	\$90.00
10/20/25	V5030524	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34468	LUCAS J BURNS	\$90.00
10/20/25	V5030525	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28668	CARRIE A CABE	\$90.00
10/20/25	V5030526	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34447	ALDO CANTELLANO	\$90.00
10/20/25	V5030527	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33534	JASON M CARDOSI	\$90.00
10/20/25	V5030530	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10701	DALE J CARLSTROM	\$90.00
10/20/25	V5030532	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35826	KATIE CARTER	\$90.00
10/20/25	V5030533	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29159	RANDY M CARTER	\$90.00
10/20/25	V5030534	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31538	JAMES F CASSIDY	\$90.00
10/20/25	V5030535	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21510	BRIAN CHANCE	\$90.00
10/20/25	V5030537	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33474	LISA BOSTIC	\$90.00
10/20/25	V5030538	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32004	IRFAN A CHAUDHRY	\$90.00
10/20/25	V5030539	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35128	REBECCA M CHRISTENS	\$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V5030542	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29608	PATRICK CLYMER	\$90.00
10/20/25	V5030544	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35055	AMY-MAE T COOPER	\$90.00
10/20/25	V5030545	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31257	CAYCE L COSSETTE	\$90.00
10/20/25	V5030546	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31289	JILL A COUGHENOUR L	\$90.00
10/20/25	V5030547	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35023	RYAN L COX	\$90.00
10/20/25	V5030548	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34819	ASHTON W CROOKS	\$90.00
10/20/25	V5030549	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36049	CHELSIE CURRY	\$90.00
10/20/25	V5030550	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28923	MARIA N DANIEL	\$90.00
10/20/25	V5030551	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27653	NATHANIEL R DAVIES	\$90.00
10/20/25	V5030552	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27952	DARRYL L DEHN	\$45.00
10/20/25	V5030553	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29064	NICHOLAS J DEVOS	\$90.00
10/20/25	V5030554	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29146	JAMES R DEZURIK	\$45.00
10/20/25	V5030555	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35732	KORTO A DIXON	\$90.00
10/20/25	V5030557	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13191	JASON D DONAHUE	\$45.00
10/20/25	V5030558	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27152	JOHN D DONLIN	\$90.00
10/20/25	V5030561	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30289	BARBARA J DUPONT	\$90.00
10/20/25	V5030562	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29399	JODI L DUROW	\$90.00
10/20/25	V5030563	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27323	SARAH R LANCETTE	\$90.00
10/20/25	V5030564	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29397	GERALD EDWARDS SR	\$90.00
10/20/25	V5030566	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24977	KEVIN D ELIASON	\$45.00
10/20/25	V5030567	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28975	ANNE M ERICKSON	\$90.00
10/20/25	V5030568	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E9481	TOD W ERICKSON	\$90.00
10/20/25	V5030569	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E15029	DAWN M EWER	\$45.00
10/20/25	V5030570	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26175	GARRY FABB	\$90.00
10/20/25	V5030571	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E16478	COLLEEN J FAIRBANKS	\$90.00
10/20/25	V5030572	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34812	TIMOTHY J FAKLIS	\$90.00
10/20/25	V5030575	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31139	JARRETTE D FELLOWS	\$90.00
10/20/25	V5030576	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33988	BRANDON D FERRIS	\$90.00
10/20/25	V5030577	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30343	STEPHEN C FLISK	\$90.00
10/20/25	V5030580	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19898	KRISTA M FRECHETTE	\$90.00
10/20/25	V5030581	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35221	DAVID FREEBURG	\$90.00
10/20/25	V5030584	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34427	JULIE GANFIELD	\$90.00
10/20/25	V5030586	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28017	MELANIE M GATES	\$90.00
10/20/25	V5030587	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35054	LORI E GEORGE	\$90.00
10/20/25	V5030588	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28956	DEBRA ANN GERARDY	\$90.00
10/20/25	V5030589	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35026	RYAN O GIBBS	\$90.00
10/20/25	V5030590	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32681	VANESSA O.A. GILL	\$90.00
10/20/25	V5030593	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34170	JOEL GONZALEZ	\$90.00
10/20/25	V5030594	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34071	ADAM P GOODWALT	\$90.00
10/20/25	V5030595	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27059	JAMES GREELEY	\$90.00
10/20/25	V5030596	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30629	CARTER E GREENE	\$90.00
10/20/25	V5030597	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35906	DAN P GREENE	\$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V5030598	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29790	RYAN D GREENINGER	\$90.00
10/20/25	V5030600	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29738	KYLE T GROVES	\$90.00
10/20/25	V5030601	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26415	COURTNEY GULYARD	\$90.00
10/20/25	V5030602	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33995	MEGHAN O GUTZWILLER	\$45.00
10/20/25	V5030606	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32901	BETHANY A HANSON	\$90.00
10/20/25	V5030607	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31245	DONALD A HANSON	\$90.00
10/20/25	V5030608	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19889	ANTWAN HARRIS	\$90.00
10/20/25	V5030609	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29656	KRISTEN J SWANSON	\$90.00
10/20/25	V5030610	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26166	CHRISTOPHER J HAUK	\$45.00
10/20/25	V5030611	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21972	MEGAN J HAVELAK	\$90.00
10/20/25	V5030612	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26623	DALE A HECKENLAIBLE	\$90.00
10/20/25	V5030613	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29272	AMBER M HEGLAND	\$90.00
10/20/25	V5030615	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19111	MELISSA L CARSTENS	\$90.00
10/20/25	V5030616	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34364	YER HER	\$90.00
10/20/25	V5030617	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29891	DANIEL HERNANDEZ	\$90.00
10/20/25	V5030619	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29380	SARAH B HEYER	\$90.00
10/20/25	V5030620	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28882	KIM R HIEL	\$90.00
10/20/25	V5030621	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23814	JENNIFER A HINKER	\$90.00
10/20/25	V5030623	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30535	DANIEL C HOLTHUS	\$45.00
10/20/25	V5030624	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35243	ERIN L HORVATH	\$90.00
10/20/25	V5030625	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27577	YUNQI HUANG	\$90.00
10/20/25	V5030626	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25863	MICHAEL T HUELLER	\$90.00
10/20/25	V5030627	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33556	SAMANTHA R HUMPHREY	\$90.00
10/20/25	V5030628	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20381	JOE L HUNT	\$45.00
10/20/25	V5030629	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31302	MARK A HUSCHKA	\$90.00
10/20/25	V5030630	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26818	BENJAMIN J IRMITER	\$90.00
10/20/25	V5030631	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33713	THERESA M JACKSON	\$90.00
10/20/25	V5030632	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32491	AMY TOLLEFSON	\$90.00
10/20/25	V5030633	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34762	ROBERT V JANSON KEL	\$45.00
10/20/25	V5030634	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26393	JENNIFER JERULLE	\$90.00
10/20/25	V5030635	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32493	KRISTI A JOESTING	\$90.00
10/20/25	V5030636	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24690	ALICIA JEAN JOHNSON	\$45.00
10/20/25	V5030637	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24051	NANCY E JOHNSON	\$90.00
10/20/25	V5030638	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28318	DANIELLE M JOHNSON	\$90.00
10/20/25	V5030639	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22200	JOSEPHINE K JOHNSON	\$90.00
10/20/25	V5030640	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27273	KRISTY K JOHNSON	\$90.00
10/20/25	V5030641	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29485	ROBERT J JOHNSON	\$90.00
10/20/25	V5030642	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35529	ALBERT K JONES IV	\$90.00
10/20/25	V5030643	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34395	LEONARD J JONES	\$90.00
10/20/25	V5030644	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33515	LEVY J JONES	\$90.00
10/20/25	V5030645	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30339	REBECCA J JONES	\$90.00
10/20/25	V5030648	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E36034	SHAMARIA Y JORDAN	\$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V5030649	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35589	CHRISTIE L JUNESKI	\$90.00
10/20/25	V5030650	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28349	RACHEL M WALTON	\$90.00
10/20/25	V5030651	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31611	THOMAS W KAMMERER J	\$90.00
10/20/25	V5030652	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32900	HANNAH M KASSABIAN	\$90.00
10/20/25	V5030654	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32883	KAREN H KENNEDY	\$90.00
10/20/25	V5030655	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29704	RYAN M KENNEDY	\$90.00
10/20/25	V5030656	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32494	KATIE E.D. KERN	\$90.00
10/20/25	V5030658	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34508	COURTNEY KIELB	\$90.00
10/20/25	V5030660	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22369	KATIE L KIMSEY	\$90.00
10/20/25	V5030661	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30976	JILL M KIND	\$90.00
10/20/25	V5030662	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35693	JARED KLEIN	\$45.00
10/20/25	V5030663	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10991	MARK A KLIMEK	\$45.00
10/20/25	V5030666	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24139	JILL M KNOTSON	\$90.00
10/20/25	V5030667	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29665	RACHEL E KOEHLER	\$90.00
10/20/25	V5030668	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35399	MATTHEW A KORSMO	\$90.00
10/20/25	V5030669	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28446	MICHELLE ANN ELBERT	\$90.00
10/20/25	V5030671	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27810	AARON M KRUEGER	\$90.00
10/20/25	V5030673	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33298	MEGHAN E KLINKNER	\$45.00
10/20/25	V5030674	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25731	KENDRA KUHLMANN	\$90.00
10/20/25	V5030675	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32073	SHANA R KWATAMPORA	\$90.00
10/20/25	V5030676	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26205	PARIS D KYLES	\$90.00
10/20/25	V5030679	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28930	ELIZABETH A LANTTO	\$90.00
10/20/25	V5030680	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32964	JOHN W LARSEN	\$90.00
10/20/25	V5030681	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23186	CARRIE L LARSON	\$90.00
10/20/25	V5030682	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20085	JILL E LARSON	\$90.00
10/20/25	V5030683	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24903	MICHELLE C LARSON	\$90.00
10/20/25	V5030684	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10910	JEFF J LAWRENCE	\$90.00
10/20/25	V5030685	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32008	CANDICE L LEDMAN	\$90.00
10/20/25	V5030686	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22829	JANELL M LEISEN	\$90.00
10/20/25	V5030687	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26878	JILL N LESNE	\$90.00
10/20/25	V5030688	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E8003	ANTHONY L LIBBY	\$90.00
10/20/25	V5030689	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27708	SHERRI L LINCOLN	\$90.00
10/20/25	V5030690	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35160	YVONNE S LIND	\$90.00
10/20/25	V5030693	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21080	RYAN J LINNEMAN	\$90.00
10/20/25	V5030694	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26649	MICHAEL T LOBERG	\$90.00
10/20/25	V5030695	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19001	SARA A LOOBY-MORRIS	\$90.00
10/20/25	V5030696	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35590	LAURA E LOUIS-JACQU	\$90.00
10/20/25	V5030698	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34785	ROSS V LUKEN	\$90.00
10/20/25	V5030699	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27292	MARIE K LUNDT	\$90.00
10/20/25	V5030700	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26012	THOMAS MADDEN	\$45.00
10/20/25	V5030701	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25688	CALLEN MAGNUSON	\$90.00
10/20/25	V5030702	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34613	JEREMY D MALCHOW	\$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V5030703	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30005	CHRISTINA M MANANCE	\$90.00
10/20/25	V5030706	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27623	ERIN L MANNING	\$90.00
10/20/25	V5030707	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26110	MICHAEL L MASTERS J	\$45.00
10/20/25	V5030708	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28955	LAUREN M R MATYSIK	\$90.00
10/20/25	V5030710	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34402	ELIJAH A MCCLURE	\$90.00
10/20/25	V5030712	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33559	ARRIEL R MCDONALD	\$90.00
10/20/25	V5030713	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32063	WYATT K MCMULLEN	\$90.00
10/20/25	V5030714	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27548	BRIDGET S MENGELKOC	\$90.00
10/20/25	V5030715	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32386	JAMES J MIDTAUNE	\$360.00
10/20/25	V5030716	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30977	WILBERT D MILLS	\$90.00
10/20/25	V5030718	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24957	JULIE E MOBERG	\$90.00
10/20/25	V5030719	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E8170	ANN L MOCK	\$90.00
10/20/25	V5030720	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27855	BRIANA M MOLNAR	\$90.00
10/20/25	V5030721	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11508	KIM M MONETTE	\$90.00
10/20/25	V5030723	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34245	AMY MOORE	\$90.00
10/20/25	V5030725	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29672	DAVID E MOREDOCK	\$90.00
10/20/25	V5030726	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34118	MERISSA MOREY	\$45.00
10/20/25	V5030727	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20197	MARY C MORRIS	\$90.00
10/20/25	V5030728	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32983	JOHN H MORSTAD	\$90.00
10/20/25	V5030729	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35216	REID H MOSENG	\$45.00
10/20/25	V5030730	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E16312	TROY H MOSENG	\$45.00
10/20/25	V5030731	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34039	KEONNA R MOSES	\$90.00
10/20/25	V5030732	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20857	TRACY R MUELLER	\$90.00
10/20/25	V5030733	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22727	MICHELLE MUNKHOLM	\$90.00
10/20/25	V5030735	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28113	ETHAN NEERDAELS	\$90.00
10/20/25	V5030736	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34123	DANA M NELSON	\$90.00
10/20/25	V5030737	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34315	ERIN K NELSON	\$90.00
10/20/25	V5030739	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28881	ELIZABETH S NESS	\$90.00
10/20/25	V5030740	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24238	JOANNE M NEUMANN	\$90.00
10/20/25	V5030741	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23458	NICOLE M NEWFIELD	\$90.00
10/20/25	V5030742	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19849	KIERSTEN NICHOLSON	\$90.00
10/20/25	V5030743	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26158	CHRISTINE OAKLAND	\$45.00
10/20/25	V5030744	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20219	JEFFREY L OAKLAND	\$45.00
10/20/25	V5030745	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35217	CHINWE M OBIALO	\$90.00
10/20/25	V5030746	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30331	COLLIN L O'BRIEN	\$90.00
10/20/25	V5030747	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26239	JASON L OLSON	\$90.00
10/20/25	V5030749	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35303	CHANEL L OMOVONGKOT	\$90.00
10/20/25	V5030750	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26662	TIKKIA D OSBORNE	\$90.00
10/20/25	V5030751	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27854	COLLEEN R OSLUND	\$90.00
10/20/25	V5030752	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27322	CECILIA OTTO	\$90.00
10/20/25	V5030753	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30702	ANTHONY M PADRNOS	\$90.00
10/20/25	V5030754	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24652	ERIC J PARKER	\$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V5030755	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32375	DALE R PATTERSON	\$45.00
10/20/25	V5030756	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31091	LINDSEY J PATTERSON	\$90.00
10/20/25	V5030757	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22375	MARYBETH PATTON	\$90.00
10/20/25	V5030758	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20766	SARA M PEDERSON	\$90.00
10/20/25	V5030759	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E18126	NATHAN J PEEL	\$90.00
10/20/25	V5030762	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E20346	JESSE T PHENOW	\$90.00
10/20/25	V5030763	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33609	CARMEN D PICAZO	\$90.00
10/20/25	V5030764	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35588	RICHARD G PITTMAN J	\$90.00
10/20/25	V5030766	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27980	KATHRYN E POLUM	\$45.00
10/20/25	V5030767	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27931	CHRISTINA M PRINCET	\$90.00
10/20/25	V5030768	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32060	CHRISTINA A PRINDLE	\$90.00
10/20/25	V5030769	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33537	CELESTE A PRYDE	\$90.00
10/20/25	V5030770	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34435	MAXWELL R PULDA	\$270.00
10/20/25	V5030771	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32000	JAMES L QUAST	\$90.00
10/20/25	V5030772	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31290	JOSEPH E RADER	\$90.00
10/20/25	V5030773	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32620	JOELLE M RAMEY	\$90.00
10/20/25	V5030774	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28593	XAVIER N REED	\$90.00
10/20/25	V5030776	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26431	BRADLEY R REVOLINSK	\$90.00
10/20/25	V5030777	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29160	JOHNATHAN D RICHMON	\$90.00
10/20/25	V5030778	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30407	ROBERT G RITCHIE	\$90.00
10/20/25	V5030779	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31658	JORDAN P ROBERTSON	\$90.00
10/20/25	V5030781	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31019	ELIZABETH A RONNING	\$90.00
10/20/25	V5030783	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30978	RONALD M SALAZAR	\$90.00
10/20/25	V5030784	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34420	CLAYTON SAWATZKE	\$90.00
10/20/25	V5030785	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34777	KARI E SAWYER	\$90.00
10/20/25	V5030787	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26655	ERIC W SCHELLER	\$45.00
10/20/25	V5030788	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E22909	KATHRIN SCHERBER	\$90.00
10/20/25	V5030789	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E25422	JAIME C SCHLOESSER	\$45.00
10/20/25	V5030790	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35917	RACHEL R SCHMIDT	\$90.00
10/20/25	V5030791	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E19775	SARAH M SCHMIDT	\$90.00
10/20/25	V5030792	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31327	JODI A SCHNEIDER	\$90.00
10/20/25	V5030794	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27957	TROY D SCHREIFELS	\$90.00
10/20/25	V5030796	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35627	NADEAN E SCHROEDER	\$90.00
10/20/25	V5030797	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28781	TIMOTHY J SCHULTZ	\$45.00
10/20/25	V5030798	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E12428	STEVEN M SCHWARTZ	\$90.00
10/20/25	V5030799	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23382	DONALD L SEITZ	\$45.00
10/20/25	V5030800	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32085	MELISSA D SENNES	\$90.00
10/20/25	V5030801	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10843	JODY E SEPPALA	\$90.00
10/20/25	V5030802	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33821	DOUGLAS M SHERF	\$45.00
10/20/25	V5030803	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26696	ALBERT J SHOBER	\$45.00
10/20/25	V5030804	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35092	TYLER E SIVERSON	\$45.00
10/20/25	V5030805	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26822	BRIAN J SIVERSON-HA	\$90.00

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10/20/25	V5030806	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29305	ERIK R SJOGREN	\$90.00
10/20/25	V5030809	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27262	PATRICK R SMITH	\$90.00
10/20/25	V5030811	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32009	JENNA R SOBOTA	\$90.00
10/20/25	V5030812	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28275	SORENSEN, KEELIE	\$90.00
10/20/25	V5030813	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29773	TERENCE W SOVELL	\$90.00
10/20/25	V5030814	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31056	MARK S SPURLIN	\$90.00
10/20/25	V5030815	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E17842	KRISTIN STAINER-PER	\$90.00
10/20/25	V5030816	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28554	JESSICA M NANTI	\$90.00
10/20/25	V5030817	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29023	AUDRA L STEVENSON	\$90.00
10/20/25	V5030818	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E33023	ELLEN M STEWART	\$90.00
10/20/25	V5030819	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11059	MICHAEL K STOCK	\$90.00
10/20/25	V5030823	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E9274	RICHARD T SUBJECT J	\$45.00
10/20/25	V5030826	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13467	SCOTT W TAYLOR	\$90.00
10/20/25	V5030829	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32003	ERIK R THOMPSON	\$90.00
10/20/25	V5030830	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28936	DARBY M THRONE	\$90.00
10/20/25	V5030833	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E13696	JENNIFER L TOLLEFSO	\$90.00
10/20/25	V5030834	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35820	KRISTIN M TOLLISON	\$90.00
10/20/25	V5030836	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34466	KAREN W TRUE	\$90.00
10/20/25	V5030838	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32993	ANNA C TUCKER	\$90.00
10/20/25	V5030839	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E10199	WENDY L TUOMINEN	\$90.00
10/20/25	V5030840	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30783	ERIC A TURBEVILLE	\$90.00
10/20/25	V5030841	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29729	UGONWAYI P UGO	\$90.00
10/20/25	V5030842	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E11233	STEVE W VAN DYKE	\$45.00
10/20/25	V5030844	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27332	ANGELA M VANHEE	\$90.00
10/20/25	V5030845	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26402	SARA A VERNIG	\$90.00
10/20/25	V5030846	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32821	KAY M VILLELLA	\$90.00
10/20/25	V5030847	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E16515	KARI M VOLLRATH	\$90.00
10/20/25	V5030848	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29025	TINA M WACKER	\$90.00
10/20/25	V5030850	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35070	MICHAEL V WALKER	\$90.00
10/20/25	V5030851	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E17230	MICHELLE PETERSON W	\$90.00
10/20/25	V5030853	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35100	PAUL L WATSON	\$45.00
10/20/25	V5030854	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29393	EMILY K WATTS	\$90.00
10/20/25	V5030855	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26824	JASON M WEAPPA	\$90.00
10/20/25	V5030856	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28896	STEPHANIE A WEBSTER	\$90.00
10/20/25	V5030857	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32801	JAKE H WEDIN	\$45.00
10/20/25	V5030858	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E31146	JENNIFER C WEIER	\$90.00
10/20/25	V5030859	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E12387	JULIA WESLEY-WONG	\$90.00
10/20/25	V5030863	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32542	ADAM M WOODS	\$90.00
10/20/25	V5030864	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E35805	MARK A WOODWICK	\$45.00
10/20/25	V5030865	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E26183	EMILY WOOLSEY	\$90.00
10/20/25	V5030866	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E27770	KENYARI A WRIGHT	\$90.00
10/20/25	V5030867	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32679	BRADLEY J WUTSCHKE	\$45.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V5030868	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E24229	JAMES D WYNN	\$90.00
10/20/25	V5030869	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E30866	KAO XIONG	\$90.00
10/20/25	V5030870	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E23219	JEFFREY J YASGER	\$45.00
10/20/25	V5030871	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E21537	JEFF ZASTROW	\$90.00
10/20/25	V5030872	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E34763	EMMA M ZAWLOCKI	\$90.00
10/20/25	V5030873	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E29673	STEPHANIE A ZIGAN	\$90.00
10/20/25	V5030874	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E28970	KRISTINE M SOLYST	\$90.00
10/20/25	V5030875	Employee Reimbursement	320 TELEPHONE/COMMUNICATION	300 Purchased Services	E32951	JENNIFER M ZIPF	\$90.00
10/22/25	V8012687	Vendor ACH	320 TELEPHONE/COMMUNICATION	300 Purchased Services	54875	CALLTOWER INC	\$9,571.39
10/29/25	V8012761	Vendor ACH	320 TELEPHONE/COMMUNICATION	300 Purchased Services	54537	CDW GOVERNMENT	\$269.00
10/15/25	V8012650	Vendor ACH	329 POSTAGE AND EXPRESS	300 Purchased Services	00329	PITNEY BOWES PURCHA	\$441.99
10/15/25	V8012651	Vendor ACH	329 POSTAGE AND EXPRESS	300 Purchased Services	52264	PITNEY BOWES RESERV	\$20,000.00
10/20/25	V1007675	Electronic Wire Transfer	329 POSTAGE AND EXPRESS	300 Purchased Services	A0275	UNITED PARCEL SERVI	\$347.95
10/20/25	V1007703	Electronic Wire Transfer	329 POSTAGE AND EXPRESS	300 Purchased Services	PC0098	US BANK CARD DLTLOP	\$6.08
10/20/25	V1007704	Electronic Wire Transfer	329 POSTAGE AND EXPRESS	300 Purchased Services	PC0071	US BANK CARD DYARBR	\$45.31
10/22/25	V8012728	Vendor ACH	329 POSTAGE AND EXPRESS	300 Purchased Services	52264	PITNEY BOWES RESERV	\$2,000.00
10/29/25	740920	Vendor Check	329 POSTAGE AND EXPRESS	300 Purchased Services	00404	UNITED STATES POSTA	\$370.00
10/29/25	V8012802	Vendor ACH	329 POSTAGE AND EXPRESS	300 Purchased Services	08447	NYSTROM PUBLISHING	\$8,598.40
10/01/25	V8012443	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	51473	ANCHOR SOLAR INVEST	\$4,019.09
10/01/25	V8012452	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	53001	IDEAL ENERGIES SOLA	\$13,450.56
10/01/25	V8012453	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	53912	IDEAL ENERGIES SOLA	\$11,519.00
10/15/25	V8012608	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	55635	CLOCWORKS INC	\$2,500.00
10/29/25	V8012778	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	51473	ANCHOR SOLAR INVEST	\$4,019.09
10/29/25	V8012784	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	53001	IDEAL ENERGIES SOLA	\$13,450.56
10/29/25	V8012785	Vendor ACH	330 UTILITIES - GENERAL	300 Purchased Services	53912	IDEAL ENERGIES SOLA	\$11,519.00
10/08/25	740696	Vendor Check	331 ELECTRICITY	300 Purchased Services	00300	XCEL ENERGY	\$265,487.08
10/20/25	V1007678	Electronic Wire Transfer	331 ELECTRICITY	300 Purchased Services	00419	WRIGHT HENNEPIN ELE	\$31,840.22
10/15/25	740710	Vendor Check	332 NATURAL GAS	300 Purchased Services	00270	CENTERPOINT ENERGY	\$15,803.34
10/15/25	V8012663	Vendor ACH	332 NATURAL GAS	300 Purchased Services	51808	SYMMETRY ENERGY SOL	\$7,445.70
10/08/25	740651	Vendor Check	333 WATER AND SEWER	300 Purchased Services	09944	MAPLE GROVE, CITY O	\$48,084.53
10/20/25	V1007671	Electronic Wire Transfer	333 WATER AND SEWER	300 Purchased Services	00074	BROOKLYN CENTER, CI	\$9,832.83
10/20/25	V1007672	Electronic Wire Transfer	333 WATER AND SEWER	300 Purchased Services	00075	BROOKLYN PARK, CITY	\$2,499.30
10/22/25	740844	Vendor Check	333 WATER AND SEWER	300 Purchased Services	A3192	OSSEO, CITY OF	\$39,081.81
10/20/25	V1007677	Electronic Wire Transfer	334 REFUSE REMOVAL	300 Purchased Services	55881	WM CORPORATE SERVIC	\$48,408.23
10/01/25	740533	Vendor Check	340 INSURANCES	300 Purchased Services	F3631	HANOVER INSURANCE G	\$986.00
10/01/25	740523	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	18797	FLICEK WELDING	\$1,300.00
10/01/25	P406578	Epayable	350 CONTR REP - SITES	300 Purchased Services	22071	HERCULIFT INC	\$1,079.88
10/01/25	V8012412	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	50088	AID ELECTRIC CORPOR	\$907.18
10/01/25	V8012447	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	16037	H & B SPECIALIZED P	\$6,610.00
10/01/25	V8012489	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	08752	TWIN CITY GARAGE DO	\$1,219.50
10/01/25	V8012490	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	15341	UHL COMPANY INC	\$5,338.00
10/08/25	P406602	Epayable	350 CONTR REP - SITES	300 Purchased Services	22071	HERCULIFT INC	\$8.72

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10/08/25	V8012514	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	51025	E.H. RENNER & SON I	\$425.00
10/08/25	V8012564	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	05077	ST PAUL LINOLEUM &	\$3,404.00
10/15/25	740713	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	D5427	CULLIGAN	\$550.40
10/15/25	740744	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	55553	JOHN'S SEWER & DRAI	\$825.00
10/15/25	V8012641	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	17384	NILFISK INC	\$1,275.50
10/15/25	V8012666	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	15341	UHL COMPANY INC	\$79.35
10/22/25	740813	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	55370	FARM-RITE EQUIPMENT	\$1,488.46
10/22/25	740822	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	55553	JOHN'S SEWER & DRAI	\$110.00
10/22/25	740824	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	00233	KILLMER ELECTRIC CO	\$4,060.96
10/22/25	V8012679	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	50088	AID ELECTRIC CORPOR	\$5,573.77
10/22/25	V8012713	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	00233	KILLMER ELECTRIC CO	\$5,636.88
10/22/25	V8012720	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	F3946	MUSKA ELECTRIC	\$3,794.32
10/22/25	V8012740	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	08752	TWIN CITY GARAGE DO	\$1,007.00
10/22/25	V8012741	Vendor ACH	350 CONTR REP - SITES	300 Purchased Services	15341	UHL COMPANY INC	\$2,942.85
10/29/25	740912	Vendor Check	350 CONTR REP - SITES	300 Purchased Services	09122	SCHWAB-VOLLHABER-LU	\$795.94
10/01/25	740543	Vendor Check	351 CONTR REP - BLDG	300 Purchased Services	55911	KAMIDA CONCRETE INC	\$5,790.00
10/22/25	V8012692	Vendor ACH	351 CONTR REP - BLDG	300 Purchased Services	18405	CTM SERVICES INC	\$1,039.10
10/08/25	740693	Vendor Check	352 CONTR REP - EQUIP	300 Purchased Services	16430	UNITED REFRIGERATIO	\$492.95
10/08/25	V8012534	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	55448	JOHNSON FITNESS & W	\$2,018.02
10/08/25	V8012563	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	26592	SHRED-N-GO	\$100.00
10/15/25	V8012586	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	50088	AID ELECTRIC CORPOR	\$432.19
10/22/25	P406635	Epayable	352 CONTR REP - EQUIP	300 Purchased Services	00207	HOBART CORP	\$425.00
10/22/25	V8012729	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	18914	RICOH USA	\$1,498.47
10/22/25	V8012734	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	26592	SHRED-N-GO	\$100.00
10/29/25	P406648	Epayable	352 CONTR REP - EQUIP	300 Purchased Services	07053	HILLYARD FLOOR CARE	\$512.50
10/29/25	V8012752	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	54212	ATLAS TOYOTA MATERI	\$4,411.18
10/29/25	V8012818	Vendor ACH	352 CONTR REP - EQUIP	300 Purchased Services	22111	SOUTHERN MN INSPECT	\$727.25
10/01/25	740565	Vendor Check	358 FOREIGN LANG <\$25,000	300 Purchased Services	56014	PALLCHIZACA ANGAMAR	\$78.75
10/01/25	V8012413	Vendor ACH	358 FOREIGN LANG <\$25,000	300 Purchased Services	D8192	ALTAMIRANO, CARLOS	\$87.50
10/01/25	V8012464	Vendor ACH	358 FOREIGN LANG <\$25,000	300 Purchased Services	54137	LINGUALINX LANGUAGE	\$33.75
10/08/25	740623	Vendor Check	358 FOREIGN LANG <\$25,000	300 Purchased Services	F4068	FRAYMAN, NADIA	\$70.00
10/08/25	740664	Vendor Check	358 FOREIGN LANG <\$25,000	300 Purchased Services	F2709	PACIFIC INTERPRETER	\$4,416.00
10/08/25	V8012521	Vendor ACH	358 FOREIGN LANG <\$25,000	300 Purchased Services	F5627	GBR INTERPRETING &	\$5,720.00
10/22/25	V8012698	Vendor ACH	358 FOREIGN LANG <\$25,000	300 Purchased Services	F5627	GBR INTERPRETING &	\$4,695.00
10/01/25	V8012426	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	54579	CESO TRANSPORTATION	\$211,887.46
10/08/25	740690	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6150	TRANSPORTATION PLUS	\$309.45
10/08/25	V8012552	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	F5151	NORTHSTAR BUS LINES	\$524,573.19
10/15/25	740722	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6455	FIRST STUDENT INC	\$16,470.00
10/15/25	740723	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6455	FIRST STUDENT INC	\$41,897.87
10/15/25	740724	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6455	FIRST STUDENT INC	\$112,800.00
10/15/25	740725	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6455	FIRST STUDENT INC	\$12,000.00
10/15/25	V8012610	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	F7318	CSTMN	\$98,279.12

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10/20/25	V1007707	Electronic Wire Transfer	361 TRANSP - PRIVATE	300 Purchased Services	PC0051	US BANK CARD EQUITY	\$299.25
10/22/25	V8012724	Vendor ACH	361 TRANSP - PRIVATE	300 Purchased Services	F5151	NORTHSTAR BUS LINES	\$540.00
10/29/25	740876	Vendor Check	361 TRANSP - PRIVATE	300 Purchased Services	D6455	FIRST STUDENT INC	\$486.40
10/15/25	740722	Vendor Check	362 TRANSP - DEPARTMENT	300 Purchased Services	D6455	FIRST STUDENT INC	\$7,020.00
10/15/25	740723	Vendor Check	362 TRANSP - DEPARTMENT	300 Purchased Services	D6455	FIRST STUDENT INC	\$32,358.13
10/15/25	740726	Vendor Check	362 TRANSP - DEPARTMENT	300 Purchased Services	D6455	FIRST STUDENT INC	\$26,700.53
10/15/25	V8012643	Vendor ACH	362 TRANSP - DEPARTMENT	300 Purchased Services	F5151	NORTHSTAR BUS LINES	\$13,891.38
10/22/25	V8012724	Vendor ACH	362 TRANSP - DEPARTMENT	300 Purchased Services	F5151	NORTHSTAR BUS LINES	\$18,509.42
10/29/25	740876	Vendor Check	362 TRANSP - DEPARTMENT	300 Purchased Services	D6455	FIRST STUDENT INC	\$44,654.40
10/08/25	V8012552	Vendor ACH	364 TRANSP NONPERFORM RESERVE	300 Purchased Services	F5151	NORTHSTAR BUS LINES	-\$26,091.39
10/03/25	V5030423	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25515	NANCY ADAMS	\$64.26
10/03/25	V5030425	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33860	TYLER R AUDETTE	\$19.04
10/03/25	V5030426	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30290	JENNIFER M BAUER	\$36.33
10/03/25	V5030431	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32696	MICHAELA C BYLAND	\$94.78
10/03/25	V5030432	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28668	CARRIE A CABE	\$105.91
10/03/25	V5030434	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E10701	DALE J CARLSTROM	\$475.02
10/03/25	V5030435	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33474	LISA BOSTIC	\$177.29
10/03/25	V5030437	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28923	MARIA N DANIEL	\$101.99
10/03/25	V5030438	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E22185	MICHELLE DRAKE	\$89.25
10/03/25	V5030439	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29399	JODI L DUROW	\$76.16
10/03/25	V5030440	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E9481	TOD W ERICKSON	\$289.59
10/03/25	V5030443	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35054	LORI E GEORGE	\$287.70
10/03/25	V5030444	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29790	RYAN D GREENINGER	\$55.02
10/03/25	V5030446	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E19111	MELISSA L CARSTENS	\$73.64
10/03/25	V5030447	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34314	RACHEL M HUTTLE	\$55.86
10/03/25	V5030448	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30339	REBECCA J JONES	\$127.12
10/03/25	V5030454	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29672	DAVID E MOREDOCK	\$152.11
10/03/25	V5030455	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20197	MARY C MORRIS	\$25.13
10/03/25	V5030456	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30467	JORGE A NAVARRETE	\$72.80
10/03/25	V5030459	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32000	JAMES L QUAST	\$115.43
10/03/25	V5030461	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35627	NADEAN E SCHROEDER	\$85.54
10/03/25	V5030462	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34488	MARA L SIKKINK	\$29.96
10/03/25	V5030463	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31345	JILLIAN E STATELY	\$145.53
10/03/25	V5030468	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32190	KAREN E VENTURELLA	\$82.60
10/03/25	V5030470	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30866	KAO XIONG	\$86.38
10/03/25	V5030473	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33473	NASHLEY ZOLLICOFFER	\$144.27
10/20/25	V1007693	Electronic Wire Transfer	366 BUSINESS TRAVEL	300 Purchased Services	PC002	US BANK CARD BSTRV	\$3,112.51
10/20/25	V1007714	Electronic Wire Transfer	366 BUSINESS TRAVEL	300 Purchased Services	PC0055	US BANK CARD INDIAN	\$978.82
10/20/25	V1007727	Electronic Wire Transfer	366 BUSINESS TRAVEL	300 Purchased Services	PC0022	US BANK CARD MAINTE	\$245.00
10/20/25	V5030475	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E19904	KARL G AHLGREN	\$70.98
10/20/25	V5030477	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35886	MARIA K ALVAREZ GAL	\$30.87
10/20/25	V5030490	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32065	ERIKA R BAKKUM	\$53.27

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10/20/25	V5030493	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32967	JEFF R BAUER	\$80.36
10/20/25	V5030506	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28279	KRISTEN M BERTSCHIN	\$69.02
10/20/25	V5030517	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34585	MARNI L BORDERS	\$26.18
10/20/25	V5030518	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20115	TIMKA FATIMA REMETI	\$73.92
10/20/25	V5030522	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E26546	LATIA W BROWN	\$78.61
10/20/25	V5030527	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33534	JASON M CARDOSI	\$96.11
10/20/25	V5030528	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35969	MOLLY R CARDOSI	\$33.25
10/20/25	V5030529	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30656	STACY L CARLSON	\$69.44
10/20/25	V5030531	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24802	JESSICA J CARR	\$85.68
10/20/25	V5030532	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35826	KATIE CARTER	\$183.75
10/20/25	V5030534	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31538	JAMES F CASSIDY	\$136.15
10/20/25	V5030536	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32957	HONG J CHANG	\$45.92
10/20/25	V5030538	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32004	IRFAN A CHAUDHRY	\$190.82
10/20/25	V5030540	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33700	CARLY L CLARK	\$158.76
10/20/25	V5030541	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32955	MERCEDES J CLARK	\$125.44
10/20/25	V5030544	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35055	AMY-MAE T COOPER	\$380.80
10/20/25	V5030550	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28923	MARIA N DANIEL	\$127.89
10/20/25	V5030553	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29064	NICHOLAS J DEVOS	\$72.24
10/20/25	V5030556	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24961	SUSAN M DOBRATZ	\$107.03
10/20/25	V5030559	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35957	CARMINA D DRUKTAINI	\$36.75
10/20/25	V5030560	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20854	GRETCHEN M DULLINGE	\$190.33
10/20/25	V5030562	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29399	JODI L DUROW	\$134.33
10/20/25	V5030567	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28975	ANNE M ERICKSON	\$73.92
10/20/25	V5030574	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29919	CAROL A FARNIOK	\$80.43
10/20/25	V5030578	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29486	ELIZABETH K WILHELM	\$36.12
10/20/25	V5030579	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E17647	DENISE L FRANZ	\$56.14
10/20/25	V5030582	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28472	MARLA J FRIESEN	\$15.05
10/20/25	V5030585	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E19200	REBECCA LAWLER GART	\$23.17
10/20/25	V5030588	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28956	DEBRA ANN GERARDY	\$59.78
10/20/25	V5030590	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32681	VANESSA O.A. GILL	\$357.91
10/20/25	V5030591	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24877	JESSICA GILLESPIE	\$60.20
10/20/25	V5030592	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30765	SARA C GIVAND	\$30.66
10/20/25	V5030595	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27059	JAMES GREELEY	\$54.25
10/20/25	V5030596	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E30629	CARTER E GREENE	\$177.80
10/20/25	V5030604	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33521	BRADLEY M HAGEN	\$161.91
10/20/25	V5030618	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32083	JEMMA R HERNANDEZ	\$58.03
10/20/25	V5030620	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28882	KIM R HIEL	\$104.02
10/20/25	V5030622	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32139	DANIELLE R HOLMES	\$68.74
10/20/25	V5030635	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32493	KRISTI A JOESTING	\$130.13
10/20/25	V5030646	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29772	RICARDO T JONES	\$358.40
10/20/25	V5030647	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34031	JENNIFER A JORDAN	\$160.37
10/20/25	V5030649	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35589	CHRISTIE L JUNESKI	\$67.06

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V5030652	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32900	HANNAH M KASSABIAN	\$132.35
10/20/25	V5030653	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34479	SCOTT F KELLY	\$50.54
10/20/25	V5030656	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32494	KATIE E.D. KERN	\$98.91
10/20/25	V5030657	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33100	TANZEELA A KHAN	\$39.90
10/20/25	V5030659	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34298	ADRIAN S KIESLING	\$72.45
10/20/25	V5030670	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32129	PAUL T KROSHUS	\$111.72
10/20/25	V5030671	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27810	AARON M KRUEGER	\$135.80
10/20/25	V5030672	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E22845	JOSEPH L KRUEGER	\$124.11
10/20/25	V5030682	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20085	JILL E LARSON	\$31.29
10/20/25	V5030690	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35160	YVONNE S LIND	\$269.19
10/20/25	V5030692	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33984	JILL L LINDL	\$226.59
10/20/25	V5030697	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28945	NICOLE M LUCAS	\$100.94
10/20/25	V5030709	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E17304	SHEILA R MAYER	\$116.48
10/20/25	V5030717	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28297	JENNIFER M MITCHELL	\$109.27
10/20/25	V5030722	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27954	AMY J MONTERO	\$100.80
10/20/25	V5030724	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32030	PAOLA C MORANTES-VI	\$103.11
10/20/25	V5030727	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20197	MARY C MORRIS	\$100.52
10/20/25	V5030732	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20857	TRACY R MUELLER	\$119.21
10/20/25	V5030734	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25336	CRISTA L MURPHY	\$328.58
10/20/25	V5030736	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34123	DANA M NELSON	\$20.23
10/20/25	V5030738	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32606	NATALIE N NELSON	\$70.91
10/20/25	V5030741	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E23458	NICOLE M NEWFIELD	\$246.19
10/20/25	V5030748	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35968	ASHA A OMAR	\$181.37
10/20/25	V5030758	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E20766	SARA M PEDERSON	\$189.63
10/20/25	V5030760	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E28358	KRISTIN L PENGRA-AN	\$88.62
10/20/25	V5030761	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25581	CARA L PERSZYK	\$163.17
10/20/25	V5030763	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33609	CARMEN D PICAZO	\$99.61
10/20/25	V5030765	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E22568	KIMBERLY A POHL	\$91.77
10/20/25	V5030769	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33537	CELESTE A PRYDE	\$197.26
10/20/25	V5030771	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32000	JAMES L QUAST	\$103.88
10/20/25	V5030775	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E22867	KELLEY M REED	\$107.80
10/20/25	V5030782	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E25005	ELISE M RUEGSEGGER	\$106.54
10/20/25	V5030785	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34777	KARI E SAWYER	\$34.86
10/20/25	V5030786	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35855	EMMA J SCHAETZKE	\$136.92
10/20/25	V5030788	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E22909	KATHRIN SCHERBER	\$37.24
10/20/25	V5030808	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31183	CORI L SMITH	\$54.88
10/20/25	V5030811	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32009	JENNA R SOBOTA	\$237.44
10/20/25	V5030820	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33744	AMY J STOKKELAND	\$153.86
10/20/25	V5030821	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E24761	KAYLA J STREI	\$104.93
10/20/25	V5030822	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E33639	RILEY A STENBERG	\$196.56
10/20/25	V5030828	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35143	ARIANA A TELLEZ	\$21.84
10/20/25	V5030832	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E29882	LISA M TILLMAN	\$39.41

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V5030835	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E27798	PARVANEH G TROBEC	\$69.93
10/20/25	V5030836	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E34466	KAREN W TRUE	\$105.35
10/20/25	V5030838	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32993	ANNA C TUCKER	\$93.52
10/20/25	V5030839	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E10199	WENDY L TUOMINEN	\$143.92
10/20/25	V5030843	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35647	JULIE VANG	\$40.11
10/20/25	V5030849	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E32748	SHANNON C WAGNER	\$31.71
10/20/25	V5030852	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E35061	KASDEN KA WATSON	\$86.03
10/20/25	V5030858	Employee Reimbursement	366 BUSINESS TRAVEL	300 Purchased Services	E31146	JENNIFER C WEIER	\$182.14
10/03/25	V5030427	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E22756	JANELLE M BERNARDS	\$250.00
10/03/25	V5030429	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E26249	JAMIE LEE CARLSON B	\$1,039.56
10/03/25	V5030430	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E28287	DAVID A BRANCH	\$387.13
10/03/25	V5030435	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E33474	LISA BOSTIC	\$133.70
10/03/25	V5030445	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E29734	RICHARD G HARRIS	\$521.70
10/08/25	740656	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	F5608	METRO COMMUNITY ED	\$100.00
10/08/25	740657	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	F5608	METRO COMMUNITY ED	\$100.00
10/20/25	V1007670	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	F6095	BOOMERANG PROJECT P	\$575.00
10/20/25	V1007692	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC001	US BANK CARD BSADMI	\$287.50
10/20/25	V1007693	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC002	US BANK CARD BSTRAV	\$3,527.31
10/20/25	V1007697	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0019	US BANK CARD CIESDE	\$740.00
10/20/25	V1007699	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0062	US BANK CARD CMANAN	\$5,335.20
10/20/25	V1007706	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0080	US BANK CARD ELPROG	\$2,200.00
10/20/25	V1007707	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0051	US BANK CARD EQUITY	\$1,688.67
10/20/25	V1007712	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0010	US BANK CARD HRDEPT	\$169.26
10/20/25	V1007713	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0059	US BANK CARD I2T2 D	\$1,552.17
10/20/25	V1007714	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0055	US BANK CARD INDIAN	\$500.00
10/20/25	V1007716	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0102	US BANK CARD JBECKE	\$615.83
10/20/25	V1007721	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0078	US BANK CARD KHIEL	\$860.64
10/20/25	V1007722	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0097	US BANK CARD KVENTU	\$5,733.00
10/20/25	V1007727	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0022	US BANK CARD MAINTE	-\$105.00
10/20/25	V1007729	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0084	US BANK CARD MNEWEL	\$3,579.00
10/20/25	V1007733	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0081	US BANK CARD PURCHA	\$41.40
10/20/25	V1007740	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0020	US BANK CARD SSVCS	\$2,902.00
10/20/25	V1007742	Electronic Wire Transfer	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	PC0035	US BANK CARD TSCHRE	\$897.20
10/20/25	V5030516	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E32720	ERIN C BOE	\$139.23
10/20/25	V5030528	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E35969	MOLLY R CARDOSI	\$100.00
10/20/25	V5030579	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E17647	DENISE L FRANZ	\$100.00
10/20/25	V5030599	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E25701	KATHRYN ANNE GRIVNA	\$110.88
10/20/25	V5030603	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E33041	KILEY M HAFNER	\$153.78
10/20/25	V5030605	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E28981	ANDREW D HAMILTON	\$405.00
10/20/25	V5030609	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E29656	KRISTEN J SWANSON	\$423.97
10/20/25	V5030614	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E32525	RUTH L HEIN	\$423.97
10/20/25	V5030620	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E28882	KIM R HIEL	\$234.22

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V5030696	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E35590	LAURA E LOUIS-JACQU	\$58.09
10/20/25	V5030704	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E22730	CHAD J MANDERS	\$186.96
10/20/25	V5030733	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E22727	MICHELLE MUNKHOLM	\$423.97
10/20/25	V5030758	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E20766	SARA M PEDERSON	\$100.00
10/20/25	V5030786	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E35855	EMMA J SCHAEZTKE	\$73.08
10/20/25	V5030811	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E32009	JENNA R SOBOTA	\$100.00
10/20/25	V5030847	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E16515	KARI M VOLLRATH	\$555.40
10/20/25	V5030861	Employee Reimbursement	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	E31507	RACHEL J WILKERSON	\$423.97
10/22/25	740823	Vendor Check	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	55862	JUSTICE FROM LOVE L	\$15,000.00
10/22/25	V8012691	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	52156	CONTINUED.COM LLC	\$99.00
10/22/25	V8012716	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	A1490	MASSP	\$250.00
10/29/25	V8012797	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	A1490	MASSP	\$195.00
10/29/25	V8012815	Vendor ACH	367 STAFF DEVELOPMENT TRAVEL	300 Purchased Services	A0562	SCHOOL NUTRITION AS	\$64.50
10/03/25	V5030451	Employee Reimbursement	368 OUT OF STATE TRAVEL	300 Purchased Services	E32073	SHANA R KWATAMPORA	\$606.18
10/08/25	740649	Vendor Check	368 OUT OF STATE TRAVEL	300 Purchased Services	53566	LUTHERAN EDUCATION	\$5,040.00
10/20/25	V1007694	Electronic Wire Transfer	368 OUT OF STATE TRAVEL	300 Purchased Services	PC0064	US BANK CARD BSTRAV	\$837.24
10/20/25	V1007695	Electronic Wire Transfer	368 OUT OF STATE TRAVEL	300 Purchased Services	PC0065	US BANK CARD BSTRAV	\$2,179.20
10/20/25	V1007707	Electronic Wire Transfer	368 OUT OF STATE TRAVEL	300 Purchased Services	PC0051	US BANK CARD EQUITY	\$3,211.91
10/20/25	V1007709	Electronic Wire Transfer	368 OUT OF STATE TRAVEL	300 Purchased Services	PC0060	US BANK CARD FACE	\$8,188.28
10/20/25	V1007740	Electronic Wire Transfer	368 OUT OF STATE TRAVEL	300 Purchased Services	PC0020	US BANK CARD SSVCS	\$7,998.09
10/20/25	V5030711	Employee Reimbursement	368 OUT OF STATE TRAVEL	300 Purchased Services	E30610	ANDREA MCCORKLE	\$386.41
10/20/25	V5030800	Employee Reimbursement	368 OUT OF STATE TRAVEL	300 Purchased Services	E32085	MELISSA D SENNES	\$1,052.62
10/22/25	740809	Vendor Check	368 OUT OF STATE TRAVEL	300 Purchased Services	56047	CARTER, SARAH	\$791.42
10/22/25	740847	Vendor Check	368 OUT OF STATE TRAVEL	300 Purchased Services	53692	PETERMAN, KYLE	\$977.20
10/01/25	740554	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	02498	MATH MASTERS OF MIN	\$375.00
10/01/25	740560	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A1849	MN STATE HS MATH LE	\$700.00
10/08/25	740609	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	54715	ARMSTRONG HIGH SCHO	\$200.00
10/08/25	740610	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	54715	ARMSTRONG HIGH SCHO	\$200.00
10/08/25	740617	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	55219	COMO PARK HIGH SCHO	\$250.00
10/08/25	740622	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	55307	FCCT BOOSTER CLUB	\$300.00
10/08/25	740629	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	13906	ISD 11-ANDOVER HIGH	\$300.00
10/08/25	740630	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A3412	ISD 11-ANOKA HIGH S	\$175.00
10/08/25	740631	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	00451	ISD 16-SPRING LAKE	\$150.00
10/08/25	740632	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	00451	ISD 16-SPRING LAKE	\$200.00
10/08/25	740633	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A4271	ISD 196-ROSEMOUNT H	\$250.00
10/08/25	740634	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A4271	ISD 196-ROSEMOUNT H	\$250.00
10/08/25	740635	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D7133	ISD 200-HASTINGS HI	\$270.00
10/08/25	740636	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F1898	ISD 282-ST ANTHONY-	\$200.00
10/08/25	740637	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F7280	ISD 621-IRONDALE HI	\$60.00
10/08/25	740638	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F7280	ISD 621-IRONDALE HI	\$60.00
10/08/25	740639	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F7280	ISD 621-IRONDALE HI	\$60.00
10/08/25	740640	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A4396	ISD 728-ELK RIVER A	\$150.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/08/25	740641	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D7862	ISD 885-ST MICHAEL-	\$300.00
10/08/25	740643	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	52951	JHS CHEER	\$270.00
10/08/25	740647	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	54691	LAKEVILLE SOUTH COU	\$285.00
10/08/25	740685	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	26540	THE WORKS	\$935.25
10/08/25	740694	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	56035	WACONIA ISD #110	\$225.00
10/08/25	V8012575	Vendor ACH	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	53683	UNIVERSAL CHEERLEAD	\$2,097.00
10/15/25	740707	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A0614	BURNSVILLE HIGH SCH	\$225.00
10/15/25	740716	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	55306	EAST RIDGE CHEER BO	\$300.00
10/15/25	740729	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F4236	HAMMER SPORTS LLC	\$120.00
10/15/25	740732	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	54075	WHITE BEAR LAKE ARE	\$250.00
10/15/25	740734	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D2314	ISD 112-CHASKA HIGH	\$225.00
10/15/25	740735	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D2314	ISD 112-CHASKA HIGH	\$225.00
10/15/25	740736	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	00451	ISD 16-SPRING LAKE	\$150.00
10/15/25	740738	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D1141	ISD 192-FARMINGTON	\$200.00
10/15/25	740739	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	F7413	ISD 194-LAKEVILLE A	\$155.00
10/15/25	740741	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	50394	ISD 273-EDINA PUBLI	\$225.00
10/15/25	740760	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	A1849	MIN STATE HS MATH LE	\$700.00
10/20/25	V1007706	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0080	US BANK CARD ELPROG	\$725.00
10/20/25	V1007714	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0055	US BANK CARD INDIAN	-\$300.00
10/20/25	V1007718	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0054	US BANK CARD JNEUMA	\$1,035.00
10/20/25	V1007729	Electronic Wire Transfer	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	PC0084	US BANK CARD MNEWEL	\$8,964.00
10/22/25	740862	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	56052	WASECA CLASSIC, INC	\$100.00
10/29/25	740872	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	D5493	DESTINATION IMAGINA	\$190.00
10/29/25	740886	Vendor Check	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	00451	ISD 16-SPRING LAKE	\$400.00
10/29/25	V8012768	Vendor ACH	369 ENTRY FEES/STUDENT TRAVEL	300 Purchased Services	25344	DECA INC	\$1,222.00
10/01/25	740571	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	52191	RTA TIMBERLAND LLC	\$13,149.74
10/15/25	740775	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	D2659	SHAMROCK GOLF OPERA	\$624.00
10/22/25	740829	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	F3031	LIFETIME FITNESS	\$234.00
10/29/25	740909	Vendor Check	370 RENTAL LAND & BLDGS	300 Purchased Services	52191	RTA TIMBERLAND LLC	\$13,149.74
10/01/25	P406588	Epayable	372 RENTAL - EQUIPMENT	300 Purchased Services	50780	SUNBELT RENTALS INC	\$389.86
10/01/25	V8012410	Vendor ACH	372 RENTAL - EQUIPMENT	300 Purchased Services	53143	A1 RENT IT	\$275.00
10/22/25	V8012677	Vendor ACH	372 RENTAL - EQUIPMENT	300 Purchased Services	53143	A1 RENT IT	\$77.00
10/22/25	V8012727	Vendor ACH	372 RENTAL - EQUIPMENT	300 Purchased Services	F5675	PITNEY BOWES INC	\$293.47
10/29/25	740927	Vendor Check	372 RENTAL - EQUIPMENT	300 Purchased Services	56045	ZIEGLER INC	\$2,060.00
10/15/25	V8012644	Vendor ACH	375 SCHL NURSE CONTR >\$25,000	300 Purchased Services	52158	NORTHWEST METRO HEA	\$9,725.26
10/08/25	V8012576	Vendor ACH	379 MENTAL HLTH SVS <\$25,000	300 Purchased Services	55358	VEEMAH INTEGRATED W	\$1,000.00
10/15/25	V8012649	Vendor ACH	379 MENTAL HLTH SVS <\$25,000	300 Purchased Services	54685	PEOPLE INCORPORATED	\$3,750.00
10/15/25	740757	Vendor Check	380 ADVERTISING-PRINTING	300 Purchased Services	53898	MEDIAWORKS ADVERTIS	\$3,300.00
10/15/25	V8012614	Vendor ACH	380 ADVERTISING-PRINTING	300 Purchased Services	53846	ECM PUBLISHERS INC	\$118.75
10/20/25	V1007700	Electronic Wire Transfer	380 ADVERTISING-PRINTING	300 Purchased Services	PC0033	US BANK CARD COMMED	\$117.71
10/20/25	V1007705	Electronic Wire Transfer	380 ADVERTISING-PRINTING	300 Purchased Services	PC0050	US BANK CARD ECFE	\$94.77
10/20/25	V1007712	Electronic Wire Transfer	380 ADVERTISING-PRINTING	300 Purchased Services	PC0010	US BANK CARD HRDEPT	\$266.06

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10/20/25	V1007723	Electronic Wire Transfer	380 ADVERTISING-PRINTING	300 Purchased Services	PC0079	US BANK CARD KVILLE	\$1,023.41
10/22/25	740843	Vendor Check	380 ADVERTISING-PRINTING	300 Purchased Services	00466	OSSEO, CITY OF	\$500.00
10/22/25	740861	Vendor Check	380 ADVERTISING-PRINTING	300 Purchased Services	55340	ULTIMATE EVENTS INC	\$2,138.51
10/29/25	740924	Vendor Check	380 ADVERTISING-PRINTING	300 Purchased Services	55177	VITAMINK12 LLC	\$1,100.00
10/15/25	V8012607	Vendor ACH	382 LAUNDRY-DRY CLEANING	300 Purchased Services	07933	CINTAS CORPORATION	\$2,509.59
10/01/25	740539	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	A1613	INTERMEDIATE DISTRI	\$119,932.70
10/01/25	740540	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	A1613	INTERMEDIATE DISTRI	\$346,095.38
10/15/25	740742	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	09555	BROOKLYN CENTER ISD	\$27,419.27
10/22/25	740821	Vendor Check	390 PMTS TO MN SCH DISTRICTS	300 Purchased Services	09555	BROOKLYN CENTER ISD	\$6,560.91
10/08/25	V8012532	Vendor ACH	391 REIMB TO MN SCH DIST	300 Purchased Services	16881	NEW DOMINION SCHOOL	\$1,669.60
10/15/25	740743	Vendor Check	391 REIMB TO MN SCH DIST	300 Purchased Services	09090	ISD 625-ST PAUL PUB	\$21,718.26
10/01/25	740511	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F6031	BROOKLYN PARK, CITY	\$2,987.00
10/01/25	740513	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A0035	CHILDRENS THEATRE C	\$870.00
10/01/25	740568	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F5581	POLLINATE MINNESOTA	\$476.04
10/01/25	V8012418	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	55924	BEST A GARDAWORLD C	\$1,404.02
10/01/25	V8012487	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	D2624	THREE RIVERS PARK D	\$123.00
10/08/25	740699	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	55614	ZEN EDUCATE INC	\$4,256.69
10/08/25	V8012501	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	F3213	BAYADA HOME HEALTH	\$1,040.00
10/08/25	V8012503	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS LLC	\$4,968.83
10/08/25	V8012568	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	D2624	THREE RIVERS PARK D	\$408.00
10/15/25	740711	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A0035	CHILDRENS THEATRE C	\$280.00
10/15/25	740728	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A0570	GUTHRIE THEATRE COM	\$75.00
10/15/25	740764	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	D8985	NORTHWEST SUBURBAN	\$104,250.25
10/15/25	740782	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F6202	THERAPY TRAVELERS L	\$3,618.00
10/15/25	740789	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	55614	ZEN EDUCATE INC	\$4,213.40
10/15/25	P406619	Epayable	394 PMTS TO OTHER AGENCY	300 Purchased Services	F5953	NORTHERN STAR COUNC	\$1,200.00
10/15/25	V8012591	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS LLC	\$2,359.04
10/15/25	V8012664	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	D2624	THREE RIVERS PARK D	\$37.50
10/15/25	V8012670	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	A3073	YOUTH FRONTIERS INC	\$750.00
10/20/25	V1007696	Electronic Wire Transfer	394 PMTS TO OTHER AGENCY	300 Purchased Services	PC0096	US BANK CARD BWKIDS	\$859.04
10/20/25	V1007698	Electronic Wire Transfer	394 PMTS TO OTHER AGENCY	300 Purchased Services	PC0090	US BANK CARD CIKIDS	\$257.92
10/20/25	V1007739	Electronic Wire Transfer	394 PMTS TO OTHER AGENCY	300 Purchased Services	PC0092	US BANK CARD RLKIDS	\$604.24
10/20/25	V1007743	Electronic Wire Transfer	394 PMTS TO OTHER AGENCY	300 Purchased Services	PC0095	US BANK CARD WDKIDS	\$235.04
10/22/25	740837	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F5915	MN ASSOCIATION OF I	\$500.00
10/22/25	740858	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	26540	THE WORKS	\$1,782.00
10/22/25	740859	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F6202	THERAPY TRAVELERS L	\$2,100.00
10/22/25	V8012695	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	53994	ELPIS ENTERPRISES	\$1,190.00
10/22/25	V8012712	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	D1660	KEELER, CAREN	\$3,872.00
10/22/25	V8012739	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	F0144	THOMPSON, LEAH M	\$7,062.00
10/29/25	740895	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	D0655	MINNESOTA HISTORICA	\$576.00
10/29/25	740896	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	A2683	MN CHILDREN'S MUSEU	\$90.00
10/29/25	740906	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	12518	PREMIUM WATERS INC	\$404.97

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10/29/25	740917	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	F6202	THERAPY TRAVELERS L	\$3,337.50
10/29/25	740926	Vendor Check	394 PMTS TO OTHER AGENCY	300 Purchased Services	55614	ZEN EDUCATE INC	\$2,810.82
10/29/25	V8012747	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	F3858	1ST CHOICE PEDIATRI	\$3,225.75
10/29/25	V8012756	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	54676	BLAZERWORKS LLC	\$5,621.64
10/29/25	V8012763	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	53996	CHANGE INC	\$19,770.99
10/29/25	V8012808	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	55196	RAICES LATINAS LLC	\$4,805.11
10/29/25	V8012823	Vendor ACH	394 PMTS TO OTHER AGENCY	300 Purchased Services	D2624	THREE RIVERS PARK D	\$365.00
10/29/25	V8012811	Vendor ACH	398 INTERDEPARTMENTAL CHRGBK	300 Purchased Services	18914	RICOH USA	\$21,465.66
10/01/25	740497	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55300	ADAM, JAVED	\$87.00
10/01/25	740498	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D0800	ADDERLEY, DONALD	\$130.00
10/01/25	740499	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7503	AHLQUIST, TRAVIS	\$84.00
10/01/25	740501	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7277	ANDERSON, TODD	\$174.00
10/01/25	740503	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55966	ATEMKENG, CHRIS	\$174.00
10/01/25	740505	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56015	BADEJO, BABATUNDE	\$87.00
10/01/25	740507	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56009	BOOGREN, ANTHONY	\$174.00
10/01/25	740508	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55230	BOONE, MELINDA	\$87.00
10/01/25	740514	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7352	CONGER, MIKE	\$87.00
10/01/25	740517	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4268	DAMMER, TROY	\$87.00
10/01/25	740518	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50957	DEILE, KURT	\$174.00
10/01/25	740522	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5499	FIEBIGER, ROLF	\$92.00
10/01/25	740524	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50953	FRANCZAK, JOHN	\$92.00
10/01/25	740525	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55272	FREDERICKSON, LILY	\$87.00
10/01/25	740526	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53030	GAGNER, JAMES	\$130.00
10/01/25	740529	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50871	HABCHANE, SAID	\$174.00
10/01/25	740530	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56004	HADLEY, KEMAL	\$92.00
10/01/25	740532	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	\$120.00
10/01/25	740534	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55320	HARRIS, BRIAN JAMES	\$92.00
10/01/25	740535	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F6129	HARRIS, DENNIS	\$130.00
10/01/25	740536	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5720	HILLMAN, KEVIN	\$130.00
10/01/25	740537	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55265	HUFFMAN, TIMOTHY	\$92.00
10/01/25	740538	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54601	HURD, CHARLES A	\$92.00
10/01/25	740541	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56002	JOHNSTON, BRIAN	\$276.00
10/01/25	740542	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50829	KALLESTAD, JIM	\$87.00
10/01/25	740544	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54569	KIM, JAEWON	\$87.00
10/01/25	740545	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53650	KLUEMPKE, KIRK JAME	\$174.00
10/01/25	740546	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53640	KLUEMPKE, NOLAN JAM	\$174.00
10/01/25	740547	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52886	LABEAU, CLINTON	\$87.00
10/01/25	740548	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56016	LAHAYE, STEPHANIE	\$130.00
10/01/25	740549	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F1561	LEDER, JARROD	\$130.00
10/01/25	740551	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50838	LONNEE, MITCH STEVE	\$130.00
10/01/25	740553	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	09944	MAPLE GROVE, CITY O	\$2,080.00
10/01/25	740555	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53815	MAYOR, KERRA STRUTH	\$84.00

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10/01/25	740564	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56010	NORWICK, CHAD	\$87.00
10/01/25	740570	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56007	ROJAS, PEDRO	\$87.00
10/01/25	740572	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5050	SACKETT, TOBIAS	\$92.00
10/01/25	740573	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54765	SCHOEN, MATTHEW	\$84.00
10/01/25	740575	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52916	SELENSKI, TIM	\$92.00
10/01/25	740578	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	10988	STEPHAN, THOMAS R J	\$74.00
10/01/25	740579	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55479	STRAUSS, RON	\$84.00
10/01/25	740581	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52991	TIMM, RACHELLE ROSE	\$87.00
10/01/25	740585	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7353	VANG, TOUA	\$87.00
10/01/25	740586	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55242	WAGNER, GAVIN KIEFF	\$130.00
10/01/25	740587	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2840	WEBER, CRAIG	\$87.00
10/01/25	740589	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56003	WINKELMANN II, JOHN	\$174.00
10/01/25	740590	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4892	WINKELMANN, DONDI	\$184.00
10/01/25	740591	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F2934	WOLVIN, STEVE	\$92.00
10/01/25	740592	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F3564	YOKOM, BRIAN	\$261.00
10/01/25	740594	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56008	ZANDER, JASON	\$74.00
10/01/25	V8012420	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	54914	BLUE LABEL CREATIVE	\$5,000.00
10/01/25	V8012434	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F2534	EICHACKER, ERIC	\$87.00
10/01/25	V8012436	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	50973	EVENSON, CHAD	\$130.00
10/01/25	V8012441	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	55268	GEER, JASON EDWARD	\$87.00
10/01/25	V8012446	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST SOLUT	\$761.36
10/01/25	V8012460	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1623	KOCKELMAN, DEAN	\$130.00
10/01/25	V8012461	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52046	KOHLMEYER, ROBERT	\$174.00
10/01/25	V8012463	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	50890	LEAF, RONALD	\$87.00
10/01/25	V8012467	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52160	METRO VOLLEYBALL	\$810.00
10/01/25	V8012469	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52918	MINNESOTA ELITE ASS	\$1,583.00
10/01/25	V8012483	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F2928	SCHUERMAN, KEVIN	\$94.00
10/01/25	V8012492	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F3626	ZELENAK, MARK	\$92.00
10/03/25	V5030472	Employee Reimbursement	399 OTHER PURCH SERVICES	300 Purchased Services	E32951	JENNIFER M ZIPF	\$56.87
10/08/25	740608	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52043	ANDERSON, BARBARA	\$87.00
10/08/25	740613	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52970	BELLEFY, RYAN	\$130.00
10/08/25	740615	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52161	BUCHTA, JOHN PAUL	\$130.00
10/08/25	740621	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F3805	FASCHING, COLE	\$130.00
10/08/25	740624	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55483	GANINA, LIUBOV	\$50.00
10/08/25	740626	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55324	HACHEM, DRISS	\$87.00
10/08/25	740644	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56025	KERN, JIM	\$240.00
10/08/25	740645	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56031	KOSTYNICK, COLTON	\$92.00
10/08/25	740648	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	A4879	LITFIN, TIM	\$130.00
10/08/25	740650	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	07396	LYNDE & MCLEOD INC	\$4,157.50
10/08/25	740652	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53600	MCCANN, JAMES	\$87.00
10/08/25	740654	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54618	MERRY, VANESSA ANNE	\$560.00
10/08/25	740660	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56018	MORGAN, LISA	\$225.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/08/25	740665	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56026	PAINTED PINES LLC	\$90.00
10/08/25	740667	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55293	POWELL, LOUIS JOHN	\$92.00
10/08/25	740673	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5031	SCHARDIN, ANTHONY	\$92.00
10/08/25	740674	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52924	SCHULZ, SCOTT L	\$130.00
10/08/25	740678	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55479	STRAUSS, RON	\$84.00
10/08/25	740679	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5681	SULLWOLD, MIKE	\$92.00
10/08/25	740683	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4872	TENGWALL, CHRIS	\$130.00
10/08/25	740686	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D8936	THOMAS, ROBERT W	\$92.00
10/08/25	740688	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5772	TITUS, JOSEPH	\$130.00
10/08/25	V8012513	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A4203	DEGARDNER, RICK	\$130.00
10/08/25	V8012524	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST SOLUT	\$217.46
10/08/25	V8012536	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1623	KOCKELMAN, DEAN	\$92.00
10/08/25	V8012537	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52046	KOHLMEYER, ROBERT	\$174.00
10/08/25	V8012539	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F4802	LARSON, JAMES B	\$130.00
10/08/25	V8012541	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F3218	LITFIN, NICHOLAS	\$130.00
10/08/25	V8012545	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52918	MINNESOTA ELITE ASS	\$4,652.00
10/08/25	V8012561	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F2928	SCHUERMAN, KEVIN	\$84.00
10/08/25	V8012563	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	26592	SHRED-N-GO	\$35.00
10/08/25	V8012569	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52495	TIMM, AMY L	\$987.00
10/08/25	V8012570	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5643	TOP TIER	\$240.50
10/08/25	V8012572	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	53161	TREADWAY, RACHEL R	\$84.00
10/08/25	V8012578	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F1578	WARREN, MICHELE	\$174.00
10/15/25	740700	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55300	ADAM, JAVED	\$174.00
10/15/25	740701	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56042	BEARDSLEY, WILLIAM	\$87.00
10/15/25	740704	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55230	BOONE, MELINDA	\$174.00
10/15/25	740706	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52161	BUCHTA, JOHN PAUL	\$184.00
10/15/25	740709	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	10377	CANHAM, CRAIG	\$225.00
10/15/25	740714	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5650	DAHL, DENIS	\$92.00
10/15/25	740715	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4439	DENNY, ROGER	\$92.00
10/15/25	740719	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56043	ENDURANCE PROMOTION	\$1,643.00
10/15/25	740720	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F3805	FASCHING, COLE	\$130.00
10/15/25	740729	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	\$480.00
10/15/25	740737	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	00451	ISD 16-SPRING LAKE	\$200.00
10/15/25	740740	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7413	ISD 194-LAKEVILLE A	\$155.00
10/15/25	740747	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55382	LANGLAIS, NOAH	\$184.00
10/15/25	740749	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50165	LUESSENHEIDE, RYAN	\$130.00
10/15/25	740752	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	09944	MAPLE GROVE, CITY O	\$2,080.00
10/15/25	740753	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	09944	MAPLE GROVE, CITY O	\$1,040.00
10/15/25	740761	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5002	MOLAN, PATRICK	\$130.00
10/15/25	740763	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55992	NORTHERLY PHOTO CAM	\$125.00
10/15/25	740765	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56041	OLSON, JEREMY	\$87.00
10/15/25	740770	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5050	SACKETT, TOBIAS	\$276.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/15/25	740773	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5696	SCHMID, BRIAN	\$92.00
10/15/25	740774	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52924	SCHULZ, SCOTT L	\$130.00
10/15/25	740779	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55479	STRAUSS, RON	\$84.00
10/15/25	740780	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5681	SULLWOLD, MIKE	\$92.00
10/15/25	740785	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52936	VAN RIESSEN, EDWIN	\$174.00
10/15/25	740787	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4892	WINKELMANN, DONDI	\$92.00
10/15/25	V8012620	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST SOLUT	\$637.63
10/15/25	V8012636	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52918	MINNESOTA ELITE ASS	\$990.00
10/15/25	V8012665	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	53161	TREADWAY, RACHEL R	\$84.00
10/15/25	V8012668	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1968	WALKER, STEVE	\$92.00
10/20/25	V1007674	Electronic Wire Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	17694	DISH	\$305.24
10/22/25	740808	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7337	BECK, JOSHUA	\$130.00
10/22/25	740810	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4844	DAHL, ANTHONY	\$130.00
10/22/25	740811	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	11256	DANIEL, THOMAS A	\$240.00
10/22/25	740815	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50953	FRANCZAK, JOHN	\$92.00
10/22/25	740817	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4236	HAMMER SPORTS LLC	\$60.00
10/22/25	740818	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55287	HANSEN, LISA	\$74.00
10/22/25	740819	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55320	HARRIS, BRIAN JAMES	\$276.00
10/22/25	740820	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52458	HARRIS, PAUL ALLEN	\$70.00
10/22/25	740826	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53235	KOSTE, BRIAN MICHAEL	\$92.00
10/22/25	740827	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D8525	LARSON, ROBERT	\$174.00
10/22/25	740835	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5625	MILLER, JEREMIAH	\$130.00
10/22/25	740838	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5002	MOLAN, PATRICK	\$130.00
10/22/25	740840	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D5465	OLSON, MATT	\$130.00
10/22/25	740841	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4842	ONDREY, JAMES	\$130.00
10/22/25	740842	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F0187	ONDREY, JOHN	\$130.00
10/22/25	740852	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D5407	RUIZ, ANTHONY R	\$74.00
10/22/25	740853	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F5939	SCHIMETZ, SCOTT	\$130.00
10/22/25	740855	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55965	SHUTTE, PETER	\$130.00
10/22/25	740860	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D8936	THOMAS, ROBERT W	\$92.00
10/22/25	740863	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F4892	WINKELMANN, DONDI	\$184.00
10/22/25	740864	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	50856	WRIGHT, BRAD	\$130.00
10/22/25	P406628	Epayable	399 OTHER PURCH SERVICES	300 Purchased Services	02170	AFFORDABLE SANITATI	\$4,001.00
10/22/25	V8012701	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST SOLUT	\$152.47
10/22/25	V8012705	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	51448	IHEALTH	\$737.50
10/22/25	V8012717	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52160	METRO VOLLEYBALL	\$540.00
10/22/25	V8012718	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A0751	METROPOLITAN COURIE	\$2,760.50
10/22/25	V8012719	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52918	MINNESOTA ELITE ASS	\$9,164.00
10/22/25	V8012726	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F5881	PEARSON, CRAIG	\$74.00
10/22/25	V8012746	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F3626	ZELENAK, MARK	\$130.00
10/29/25	740865	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7503	AHLQUIST, TRAVIS	\$84.00
10/29/25	740881	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55287	HANSEN, LISA	\$148.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/29/25	740883	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55331	HENRY, GINA	\$90.00
10/29/25	740888	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	56002	JOHNSTON, BRIAN	\$130.00
10/29/25	740889	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	52945	KASE, MARK	\$87.00
10/29/25	740893	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	09944	MAPLE GROVE, CITY O	\$4,160.00
10/29/25	740897	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7397	MN DEPARTMENT OF CO	\$403.00
10/29/25	740901	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D4374	NOVAK, JANICE	\$180.00
10/29/25	740902	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	55304	ONDREY, MATTHEW THO	\$130.00
10/29/25	740904	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	53673	PAYNE, AARON PHILLI	\$162.00
10/29/25	740910	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	54765	SCHOEN, MATTHEW	\$84.00
10/29/25	740915	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	10988	STEPHAN, THOMAS R J	\$111.00
10/29/25	740918	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	D8936	THOMAS, ROBERT W	\$105.00
10/29/25	740922	Vendor Check	399 OTHER PURCH SERVICES	300 Purchased Services	F7353	VANG, TOUA	\$87.00
10/29/25	V8012771	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	18528	FINKEN WATER INC	\$86.43
10/29/25	V8012780	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	00572	GUARDIAN PEST SOLUT	\$639.88
10/29/25	V8012782	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	10649	HIESTAND, DEBORAH	\$74.00
10/29/25	V8012792	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	F2800	KIDZART	\$2,207.00
10/29/25	V8012796	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A1548	MALLEY, DAVID L	\$74.00
10/29/25	V8012813	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	A4143	SCHNEIDER, MICHELLE	\$74.00
10/29/25	V8012824	Vendor ACH	399 OTHER PURCH SERVICES	300 Purchased Services	52495	TIMM, AMY L	\$405.00
10/31/25	V1007746	Electronic Wire Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	A0256	DELTA DENTAL PLAN	\$10,866.87
10/31/25	V1007748	Electronic Wire Transfer	399 OTHER PURCH SERVICES	300 Purchased Services	54208	UMR, INC	\$114,232.62
<b>300 Purchased Services Subtotal</b>							<b>\$3,244,060.24</b>
10/01/25	740502	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	55404	APPLIANCE CARE	\$246.00
10/01/25	740519	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	\$4,443.64
10/01/25	740558	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	F5966	MN DEPT OF HEALTH	\$50.00
10/01/25	P406572	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	05641	BATTERIES PLUS MG B	\$243.34
10/01/25	P406574	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	\$109.59
10/01/25	P406575	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	05628	DISCOUNT SCHOOL SUP	\$355.25
10/01/25	P406590	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	09503	TRIO SUPPLY COMPANY	\$24,805.51
10/01/25	V8012409	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	17648	4IMPRINT	\$814.21
10/01/25	V8012411	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	22094	ACTION RADIO & COMM	\$70.00
10/01/25	V8012414	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15786	ANDERSON'S	\$686.58
10/01/25	V8012424	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	54537	CDW GOVERNMENT	\$96.20
10/01/25	V8012442	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	00188	GOPHER SPORT	\$292.81
10/01/25	V8012462	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	06538	LAKESHORE LEARNING	\$141.55
10/01/25	V8012482	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	\$216.79
10/03/25	V5030433	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E35999	CHRISTINA L CAGLE	\$71.56
10/03/25	V5030436	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E30144	FELICIA R CORNELL	\$92.51
10/03/25	V5030441	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E22812	REBECCA A FAATZ	\$100.00
10/03/25	V5030442	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33859	CAROL A FISH	\$51.99
10/03/25	V5030450	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E30691	KAITLIN K TOLLETTE	\$123.72
10/03/25	V5030452	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33616	HOPE M LEHAN	\$33.99

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/03/25	V5030457	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E16736	STACEY LEA MILLER N	\$133.36
10/03/25	V5030458	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E31091	LINDSEY J PATTERSON	\$74.01
10/03/25	V5030460	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E30914	KARLA K RUHR	\$165.24
10/03/25	V5030466	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E24761	KAYLA J STREI	\$324.56
10/03/25	V5030469	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33191	JESSICA R WEAVER	\$12.73
10/03/25	V5030472	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E32951	JENNIFER M ZIPF	\$15.16
10/08/25	740607	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	00130	ANCHOR PAPER COMPAN	\$1,878.15
10/08/25	740619	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	\$3,262.41
10/08/25	740658	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	55933	MIDWEST SAFETY COUN	\$620.00
10/08/25	740659	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	D1176	SPECIAL SCHOOL DIST	\$336.60
10/08/25	740668	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54574	PRINTWARE LLC	\$1,966.00
10/08/25	740675	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	09344	SHIFFLER EQUIPMENT	\$272.76
10/08/25	740677	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	07705	STAR TRIBUNE	\$547.80
10/08/25	740682	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	03032	TEACHER CREATED RES	\$239.11
10/08/25	P406595	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	\$14.16
10/08/25	P406597	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	00131	DEMCO	\$111.54
10/08/25	P406604	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	17682	MIDWEST BUS PARTS I	\$955.24
10/08/25	V8012498	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15786	ANDERSON'S	\$611.98
10/08/25	V8012510	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	54537	CDW GOVERNMENT	\$326.82
10/08/25	V8012522	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	00188	GOPHER SPORT	\$429.54
10/08/25	V8012525	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	50121	HEARING HEALTH CLIN	\$290.00
10/08/25	V8012538	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	06538	LAKESHORE LEARNING	\$31.32
10/08/25	V8012540	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	54091	LIQUID SCREEN DESIG	\$473.44
10/08/25	V8012553	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	26568	OFFICE LIQUIDATORS	\$448.00
10/08/25	V8012560	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	\$14.68
10/08/25	V8012565	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	16878	STAGE ACCENTS	\$779.35
10/08/25	V8012567	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	18440	TEACHER CREATED MAT	\$214.34
10/08/25	V8012573	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	53073	TRIMARK MARLINN LLC	\$80.70
10/08/25	V8012574	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	05235	TSI INC	\$705.15
10/08/25	V8012579	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15945	WESTERN STATES ENVE	\$1,726.80
10/15/25	740718	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	\$267.88
10/15/25	740727	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	17429	FRA-DOR INC	\$58.06
10/15/25	740731	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	E28419	CARLA M HECKATHORNE	\$79.68
10/15/25	740745	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	A2299	JOSTENS INC	\$514.67
10/15/25	P406617	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	06952	FLINN SCIENTIFIC	\$682.67
10/15/25	P406627	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	09503	TRIO SUPPLY COMPANY	\$18,717.13
10/15/25	V8012589	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	08280	BECKER ARENA PRODUC	\$2,764.80
10/15/25	V8012616	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	18578	FLAGSHIP RECREATION	\$640.99
10/15/25	V8012627	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	06538	LAKESHORE LEARNING	\$153.40
10/15/25	V8012630	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	54572	MARTIN MARIETTA MAT	\$157.01
10/15/25	V8012633	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	52345	MICHAELS STORES INC	\$299.00
10/15/25	V8012634	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	09737	MINNEAPOLIS OXYGEN	\$68.57

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/15/25	V8012652	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	55870	POP! BALLOON DECOR	\$500.00
10/20/25	V1007701	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0021	US BANK CARD CUSTOD	\$183.20
10/20/25	V1007703	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0098	US BANK CARD DLTLOP	\$43.57
10/20/25	V1007707	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0051	US BANK CARD EQUITY	\$442.96
10/20/25	V1007708	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0049	US BANK CARD EXIONG	\$632.08
10/20/25	V1007709	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0060	US BANK CARD FACE	\$430.07
10/20/25	V1007710	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0089	US BANK CARD FBKIDS	\$70.24
10/20/25	V1007714	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0055	US BANK CARD INDIAN	\$782.56
10/20/25	V1007718	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	\$697.58
10/20/25	V1007725	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	\$557.22
10/20/25	V1007728	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	\$599.62
10/20/25	V1007730	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0101	US BANK CARD NSCHRO	\$1,906.09
10/20/25	V1007733	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	\$17,576.92
10/20/25	V1007734	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC009	US BANK CARD PURCHB	\$4,397.61
10/20/25	V1007736	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0074	US BANK CARD PURCHG	\$6,153.44
10/20/25	V1007737	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC006	US BANK CARD PURCHO	\$12,151.33
10/20/25	V1007738	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0087	US BANK CARD RCKIDS	\$11.39
10/20/25	V1007743	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0095	US BANK CARD WDKIDS	\$20.84
10/20/25	V1007744	Electronic Wire Transfer	401 GENERAL SUPPLIES	400 Supplies & Materials	PC0093	US BANK CARD WVRKID	\$69.38
10/20/25	V5030487	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33529	DIANE M BAGLEY	\$56.95
10/20/25	V5030488	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E16833	EILEEN E BAKER	\$86.39
10/20/25	V5030573	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E34294	COLLEEN R FARLEY	\$150.00
10/20/25	V5030664	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E27451	JESS T KLINE	\$21.56
10/20/25	V5030677	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E17288	JODI LYN LANDERS	\$8.00
10/20/25	V5030678	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E33900	KIMBERLY I LANGAN	\$27.25
10/20/25	V5030686	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E22829	JANELL M LEISEN	\$86.98
10/20/25	V5030691	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E28413	SANDRA M LINDBERG	\$16.35
10/20/25	V5030697	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E28945	NICOLE M LUCAS	\$82.44
10/20/25	V5030821	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E24761	KAYLA J STREI	\$75.94
10/20/25	V5030824	Employee Reimbursement	401 GENERAL SUPPLIES	400 Supplies & Materials	E27022	ROBIN L SWEENEY	\$28.62
10/22/25	740812	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	\$914.78
10/22/25	740836	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	D1176	SPECIAL SCHOOL DIST	\$277.20
10/22/25	740845	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	56046	PACINI, NICOLE	\$7,718.20
10/22/25	740848	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	12518	PREMIUM WATERS INC	\$391.98
10/22/25	740850	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	20028	RED WING SHOE STORE	\$982.74
10/22/25	P406629	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	08889	BARNES & NOBLE	\$86.37
10/22/25	V8012678	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	22094	ACTION RADIO & COMM	\$424.00
10/22/25	V8012680	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	53256	ALTA	\$242.35
10/22/25	V8012697	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15734	FRANZ REPROGRAPH DB	\$2,281.46
10/22/25	V8012699	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	00188	GOPHER SPORT	\$305.30
10/22/25	V8012701	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	00572	GUARDIAN PEST SOLUT	\$500.00
10/22/25	V8012715	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	54572	MARTIN MARIETTA MAT	\$41.18

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/22/25	V8012736	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	16878	STAGE ACCENTS	\$39.24
10/29/25	740874	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	54571	ECOLAB USA INC	\$3,141.71
10/29/25	740877	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	17429	FRA-DOR INC	\$58.06
10/29/25	740882	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	25372	HEGGIES PIZZA	\$4,787.90
10/29/25	740898	Vendor Check	401 GENERAL SUPPLIES	400 Supplies & Materials	F5966	MN DEPT OF HEALTH	\$50.00
10/29/25	P406641	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	05641	BATTERIES PLUS MG B	\$589.80
10/29/25	P406644	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	00131	DEMCO	\$95.77
10/29/25	P406653	Epayable	401 GENERAL SUPPLIES	400 Supplies & Materials	00886	THE LIBRARY STORE I	\$998.42
10/29/25	V8012754	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15800	B & H PHOTOVIDEO	\$75.60
10/29/25	V8012757	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	09479	BLICK ART MATERIALS	\$36.48
10/29/25	V8012772	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	18578	FLAGSHIP RECREATION	\$1,771.41
10/29/25	V8012786	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	15872	IDENTISYS INC	\$1,346.64
10/29/25	V8012799	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	00284	NASCO	\$69.63
10/29/25	V8012802	Vendor ACH	401 GENERAL SUPPLIES	400 Supplies & Materials	08447	NYSTROM PUBLISHING	\$6,820.15
10/01/25	740580	Vendor Check	402 APPAREL	400 Supplies & Materials	55958	THE GUARD ROOM	\$801.16
10/08/25	740627	Vendor Check	402 APPAREL	400 Supplies & Materials	14925	INNOVATIVE GRAPHICS	\$100.00
10/08/25	740681	Vendor Check	402 APPAREL	400 Supplies & Materials	12711	TAHO SPORTSWEAR INC	\$2,224.00
10/08/25	V8012506	Vendor ACH	402 APPAREL	400 Supplies & Materials	26509	BOND BRANDED GEAR I	\$5,025.00
10/15/25	740781	Vendor Check	402 APPAREL	400 Supplies & Materials	12711	TAHO SPORTSWEAR INC	\$547.50
10/20/25	V1007725	Electronic Wire Transfer	402 APPAREL	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	\$1,220.10
10/20/25	V1007726	Electronic Wire Transfer	402 APPAREL	400 Supplies & Materials	PC0073	US BANK CARD LJOHNS	\$1,104.00
10/20/25	V1007728	Electronic Wire Transfer	402 APPAREL	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	\$387.75
10/22/25	740857	Vendor Check	402 APPAREL	400 Supplies & Materials	12711	TAHO SPORTSWEAR INC	\$5,065.00
10/29/25	740885	Vendor Check	402 APPAREL	400 Supplies & Materials	14925	INNOVATIVE GRAPHICS	\$240.00
10/29/25	740923	Vendor Check	402 APPAREL	400 Supplies & Materials	03447	VARSITY SPIRIT FASH	\$4,666.00
10/01/25	740595	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	18830	ZONES OF REGULATION	\$120.00
10/01/25	P406581	Epayable	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	50120	RIVERSIDE INSIGHTS	\$22,584.25
10/01/25	V8012424	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	54537	CDW GOVERNMENT	\$4,982.50
10/01/25	V8012451	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	50776	HM CRAGG	\$656.00
10/01/25	V8012454	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	15872	IDENTISYS INC	\$624.00
10/08/25	V8012500	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	08040	BALLARD & TIGHE, PU	\$482.00
10/20/25	V1007669	Electronic Wire Transfer	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	55588	AT&T MOBILITY, LLC	\$1,500.96
10/20/25	V1007715	Electronic Wire Transfer	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	PC0099	US BANK CARD INFOSY	\$21.51
10/20/25	V1007725	Electronic Wire Transfer	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	\$2,812.24
10/20/25	V5030589	Employee Reimbursement	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	E35026	RYAN O GIBBS	\$120.00
10/22/25	740804	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	F4899	ARVIG	\$4,590.90
10/22/25	V8012689	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	54537	CDW GOVERNMENT	\$2,480.63
10/29/25	740892	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	52776	MAILGUN TECHNOLOGIE	\$13,107.78
10/29/25	740911	Vendor Check	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	55731	SCHOOLSTATUS LLC	\$3,150.00
10/29/25	V8012761	Vendor ACH	405 NONINSTRUC SOFTWARE/LICEN	400 Supplies & Materials	54537	CDW GOVERNMENT	\$6,077.00
10/01/25	740512	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	22127	CHIEF ARCHITECT SOF	\$1,575.00
10/01/25	740550	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	55360	LIBRARYTRAC LLC	\$275.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/01/25	740552	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	50351	MACMILLAN HOLDINGS	\$7,381.31
10/01/25	740562	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	55223	NAVIGATE360 LLC	\$2,631.25
10/01/25	740566	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	02418	PAXTON PATTERSON	\$3,800.00
10/01/25	P406580	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	08371	READ NATURALLY INC	\$640.00
10/01/25	P406587	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	F4836	STARFALL EDUCATION	\$355.00
10/01/25	V8012425	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54560	CENGAGE LEARNING IN	\$30,228.00
10/01/25	V8012432	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	03472	DISCOVERY EDUCATION	\$1,556.50
10/01/25	V8012439	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	\$439.98
10/01/25	V8012457	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	18609	IXL LEARNING INC	\$50,832.75
10/01/25	V8012465	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	\$371.97
10/08/25	740616	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54593	BUILDING WINGS LLC	\$17,227.30
10/08/25	740670	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54677	QUALTRICS LLC	\$30,450.01
10/08/25	740692	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	53616	TYPING.COM LLC DBA	\$1,146.23
10/08/25	P406599	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	20000	ESGI SOFTWARE	\$1,036.00
10/08/25	V8012507	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	16786	BRAINPOP	\$2,184.00
10/08/25	V8012542	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54918	LITTLE BEE SPEECH C	\$210.00
10/15/25	740754	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	52231	MATH MEDIC	\$1,295.00
10/15/25	740784	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	18040	TURNITIN LLC	\$8,994.00
10/15/25	P406621	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	01925	ROSEN PUBLISHING GR	\$795.00
10/15/25	V8012584	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	55262	ABC ENGLISH L3C	\$792.00
10/15/25	V8012603	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	16786	BRAINPOP	\$302.50
10/20/25	V1007725	Electronic Wire Transfer	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	\$2,820.98
10/22/25	V8012690	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	52818	CHARACTERSTRONG LLC	\$5,997.00
10/22/25	V8012731	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	07852	SCHOLASTIC MAGAZINE	\$379.60
10/29/25	740878	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	52248	GIMKIT INC	\$800.00
10/29/25	740916	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	53977	SUPER TEACHER WORKS	\$600.00
10/29/25	740928	Vendor Check	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	18830	ZONES OF REGULATION	\$120.00
10/29/25	P406650	Epayable	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	15927	LEARNING A-Z	\$2,229.00
10/29/25	V8012762	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	54560	CENGAGE LEARNING IN	\$11,480.00
10/29/25	V8012773	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	\$219.99
10/29/25	V8012800	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	09234	NEW READERS PRESS	\$335.00
10/29/25	V8012806	Vendor ACH	406 INSTRUCT SOFTWARE/LIC AGR	400 Supplies & Materials	00319	PERFECTION LEARNING	\$2,248.70
10/01/25	740577	Vendor Check	412 WATER TREATMENT	400 Supplies & Materials	55041	STEP SAVER INC	\$149.52
10/01/25	P406570	Epayable	412 WATER TREATMENT	400 Supplies & Materials	15696	AQUARIUS WATER COND	\$1,175.00
10/01/25	V8012415	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	51769	APOLLO WATER SERVIC	\$656.93
10/08/25	V8012499	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	51769	APOLLO WATER SERVIC	\$662.09
10/15/25	740778	Vendor Check	412 WATER TREATMENT	400 Supplies & Materials	55041	STEP SAVER INC	\$413.28
10/15/25	V8012587	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	51769	APOLLO WATER SERVIC	\$5,855.02
10/22/25	V8012681	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	51769	APOLLO WATER SERVIC	\$1,381.86
10/22/25	V8012703	Vendor ACH	412 WATER TREATMENT	400 Supplies & Materials	20217	HAWKINS INC	\$4,204.72
10/29/25	740914	Vendor Check	412 WATER TREATMENT	400 Supplies & Materials	55041	STEP SAVER INC	\$1,241.52
10/01/25	740556	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	\$859.63

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/01/25	740557	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	\$206.40
10/01/25	740583	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09696	TWIN CITY HARDWARE	\$3,029.94
10/01/25	P406572	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	05641	BATTERIES PLUS MG B	\$23.85
10/01/25	V8012421	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	\$612.11
10/01/25	V8012430	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	06823	CUTTER SALES INC	\$52.25
10/01/25	V8012437	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	\$4,106.32
10/01/25	V8012445	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00528	GROVE NURSERY CENTE	\$248.00
10/01/25	V8012450	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51768	HLS OUTDOOR	\$7.42
10/01/25	V8012470	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09100	MTI DISTRIBUTING CO	\$70.69
10/01/25	V8012473	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	17384	NILFISK INC	\$72.60
10/01/25	V8012479	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51251	QUALE COMPANIES	\$466.45
10/08/25	740642	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	01216	JH LARSON COMPANY	\$215.78
10/08/25	740653	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	\$47.93
10/08/25	740661	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	54966	NAPA AUTO PARTS	\$552.40
10/08/25	P406593	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	05641	BATTERIES PLUS MG B	\$498.70
10/08/25	P406600	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	\$113.50
10/08/25	P406609	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00390	TOLL GAS & WELDING	\$79.20
10/08/25	V8012518	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	\$2,828.86
10/08/25	V8012523	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00528	GROVE NURSERY CENTE	\$67.20
10/08/25	V8012526	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51768	HLS OUTDOOR	\$201.32
10/08/25	V8012546	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09571	MINNESOTA EQUIPMENT	\$860.38
10/08/25	V8012548	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09100	MTI DISTRIBUTING CO	\$7.65
10/08/25	V8012551	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	17384	NILFISK INC	\$321.71
10/08/25	V8012566	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00565	STATE SUPPLY CO INC	\$23.66
10/15/25	740758	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	\$542.28
10/15/25	740762	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	54966	NAPA AUTO PARTS	\$1,292.26
10/15/25	V8012602	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	\$695.90
10/15/25	V8012611	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	06823	CUTTER SALES INC	\$33.35
10/15/25	V8012615	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	\$4,145.67
10/15/25	V8012619	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00528	GROVE NURSERY CENTE	\$124.00
10/15/25	V8012621	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51768	HLS OUTDOOR	\$295.23
10/15/25	V8012637	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09571	MINNESOTA EQUIPMENT	\$369.27
10/15/25	V8012639	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	09100	MTI DISTRIBUTING CO	\$172.13
10/15/25	V8012654	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51251	QUALE COMPANIES	\$1,171.72
10/15/25	V8012655	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00350	SCAN AIR FILTER SYS	\$542.75
10/15/25	V8012667	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15270	VIKING ELECTRIC	\$227.88
10/20/25	V1007701	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0021	US BANK CARD CUSTOD	\$400.32
10/20/25	V1007716	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0102	US BANK CARD JBECKE	\$1,188.37
10/20/25	V1007719	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0100	US BANK CARD JPHENO	\$53.34
10/20/25	V1007720	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0023	US BANK CARD JSCHLO	\$863.53
10/20/25	V1007727	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0022	US BANK CARD MAINTA	\$601.81
10/20/25	V1007733	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	\$1,409.95

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V1007736	Electronic Wire Transfer	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	PC0074	US BANK CARD PURCHG	\$468.97
10/22/25	740834	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	\$906.78
10/22/25	740839	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	54966	NAPA AUTO PARTS	\$262.24
10/22/25	P406630	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	05641	BATTERIES PLUS MG B	\$527.90
10/22/25	P406634	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	\$77.35
10/22/25	V8012683	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	\$264.54
10/22/25	V8012686	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	54215	BUILDING CONTROLS &	\$139.90
10/22/25	V8012696	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	\$1,582.16
10/22/25	V8012704	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51768	HLS OUTDOOR	\$22.75
10/22/25	V8012721	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	17384	NILFISK INC	\$888.05
10/22/25	V8012730	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00350	SCAN AIR FILTER SYS	\$140.34
10/22/25	V8012737	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00565	STATE SUPPLY CO INC	\$380.76
10/29/25	740894	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	\$318.74
10/29/25	740927	Vendor Check	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	56045	ZIEGLER INC	\$269.94
10/29/25	P406641	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	05641	BATTERIES PLUS MG B	\$2,611.65
10/29/25	P406647	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00187	GOODIN CO	\$1,318.19
10/29/25	P406655	Epayable	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00390	TOLL GAS & WELDING	\$35.99
10/29/25	V8012758	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00378	BORDER STATES ELECT	\$919.40
10/29/25	V8012767	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	06823	CUTTER SALES INC	\$180.48
10/29/25	V8012770	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	15834	FERGUSON ENTERPRISE	\$480.28
10/29/25	V8012783	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	51768	HLS OUTDOOR	\$896.12
10/29/25	V8012801	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	17384	NILFISK INC	\$421.63
10/29/25	V8012812	Vendor ACH	421 REPAIR SUPPLIES - BLDG	400 Supplies & Materials	00350	SCAN AIR FILTER SYS	\$34.86
10/01/25	P406569	Epayable	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	50226	ACCO BRANDS USA LLC	\$464.50
10/01/25	V8012411	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	\$215.00
10/01/25	V8012478	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05024	PRO-TEC DESIGN	\$2,711.37
10/08/25	V8012495	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	\$290.00
10/08/25	V8012554	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26510	PARTS TOWN LLC	\$826.76
10/08/25	V8012557	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05024	PRO-TEC DESIGN	\$1,898.39
10/15/25	P406618	Epayable	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	00207	HOBART CORP	\$761.17
10/15/25	V8012585	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	\$1,282.00
10/15/25	V8012647	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26510	PARTS TOWN LLC	\$816.85
10/15/25	V8012653	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05024	PRO-TEC DESIGN	\$1,464.00
10/20/25	V1007720	Electronic Wire Transfer	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	PC0023	US BANK CARD JSCHLO	\$243.48
10/20/25	V1007733	Electronic Wire Transfer	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	\$14.67
10/20/25	V1007736	Electronic Wire Transfer	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	PC0074	US BANK CARD PURCHG	\$443.33
10/20/25	V1007741	Electronic Wire Transfer	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	PC0105	US BANK CARD TECH D	\$32.04
10/22/25	V8012678	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	\$20.00
10/22/25	V8012725	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26510	PARTS TOWN LLC	\$3,351.41
10/29/25	V8012748	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	22094	ACTION RADIO & COMM	\$593.00
10/29/25	V8012805	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	26510	PARTS TOWN LLC	\$981.38
10/29/25	V8012807	Vendor ACH	422 REPAIR SUPPLIES - EQUIP	400 Supplies & Materials	05024	PRO-TEC DESIGN	\$2,746.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/01/25	740559	Vendor Check	423 PERMITS	400 Supplies & Materials	A0504	MIN DEPT OF LABOR &	\$580.00
10/20/25	V1007701	Electronic Wire Transfer	423 PERMITS	400 Supplies & Materials	PC0021	US BANK CARD CUSTOD	\$398.25
10/01/25	740500	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	06966	ALL STAR SPORTS INC	\$1,485.00
10/01/25	740506	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	17626	BIRCHBARK BOOKS	\$5,775.50
10/01/25	740554	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	02498	MATH MASTERS OF MIN	\$20.00
10/01/25	740561	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	54966	NAPA AUTO PARTS	\$294.45
10/01/25	P406574	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	\$111.40
10/01/25	P406576	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	06952	FLINN SCIENTIFIC	\$297.00
10/01/25	P406577	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	51254	LITERACY RESOURCES	\$598.08
10/01/25	P406586	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00351	SCHMITT MUSIC	\$654.36
10/01/25	V8012419	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	\$357.52
10/01/25	V8012423	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03211	BSN SPORTS LLC	\$5,415.31
10/01/25	V8012429	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	53619	CLP GRAPHICS	\$184.18
10/01/25	V8012440	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	22068	FUN EXPRESS LLC	\$553.02
10/01/25	V8012442	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00188	GOPHER SPORT	\$3,099.05
10/01/25	V8012444	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	\$390.00
10/01/25	V8012455	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03570	INDUSTRIAL LUMBER &	\$2,064.92
10/01/25	V8012459	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	\$213.49
10/01/25	V8012462	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	\$749.40
10/01/25	V8012468	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00273	MINNESOTA CLAY	\$1,305.35
10/01/25	V8012472	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00284	NASCO	\$3,550.86
10/01/25	V8012480	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	04446	RIO GRANDE	\$320.75
10/01/25	V8012481	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	07852	SCHOLASTIC MAGAZINE	\$350.00
10/01/25	V8012482	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	\$220.96
10/03/25	V5030422	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E33707	ASHLY E WILSON	\$15.54
10/03/25	V5030428	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E32720	ERIN C BOE	\$100.00
10/03/25	V5030453	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E23525	JACOB L MANDERS	\$150.64
10/03/25	V5030465	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E33053	LAUREL K STONE	\$148.75
10/03/25	V5030469	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E33191	JESSICA R WEAVER	\$19.18
10/03/25	V5030471	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E26418	BOUA XIONG	\$77.73
10/08/25	740653	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	\$31.50
10/08/25	740661	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	54966	NAPA AUTO PARTS	\$83.98
10/08/25	740663	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	17385	NOODLE SOUP	\$70.00
10/08/25	740684	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	54680	TFD SUPPLIES	\$55.00
10/08/25	P406596	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	\$396.41
10/08/25	P406597	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00131	DEMCO	\$366.63
10/08/25	P406598	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	05628	DISCOUNT SCHOOL SUP	\$959.47
10/08/25	P406601	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	52038	GRACENOTES LLC	\$45.00
10/08/25	P406607	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00351	SCHMITT MUSIC	\$494.92
10/08/25	P406608	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	02797	SUCCESS BY DESIGN	\$989.19
10/08/25	P406609	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00390	TOLL GAS & WELDING	\$11.88
10/08/25	P406612	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	18859	VEX ROBOTICS INC	\$135.84

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/08/25	V8012497	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	53256	ALTA	\$247.00
10/08/25	V8012502	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	18814	BIO-RAD	\$1,619.48
10/08/25	V8012505	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	\$2,918.99
10/08/25	V8012509	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00091	CAROLINA BIOLOGICAL	\$499.04
10/08/25	V8012511	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	53619	CLP GRAPHICS	\$222.04
10/08/25	V8012520	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	22068	FUN EXPRESS LLC	\$223.52
10/08/25	V8012522	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00188	GOPHER SPORT	\$283.83
10/08/25	V8012529	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03570	INDUSTRIAL LUMBER &	\$2,498.00
10/08/25	V8012538	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	06538	LAKESHORE LEARNING	\$598.35
10/08/25	V8012550	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00284	NASCO	\$311.46
10/08/25	V8012556	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03593	PITSCO EDUCATION	\$702.90
10/08/25	V8012559	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	07852	SCHOLASTIC MAGAZINE	\$1,875.53
10/08/25	V8012560	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	\$637.05
10/08/25	V8012571	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00392	TRANS-MISSISSIPPI B	\$133.12
10/15/25	740717	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	53998	ECKROTH MUSIC CO	\$43.05
10/15/25	740731	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	E28419	CARLA M HECKATHORNE	\$6.55
10/15/25	740755	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	55917	MAXWELL E KELSEY	\$2,875.00
10/15/25	740766	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	18900	PLANET SOCCER	\$725.00
10/15/25	P406614	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	\$125.44
10/15/25	P406615	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	\$468.76
10/15/25	P406617	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	06952	FLINN SCIENTIFIC	\$3,829.00
10/15/25	P406624	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00351	SCHMITT MUSIC	\$31,172.85
10/15/25	V8012592	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	\$1,919.90
10/15/25	V8012605	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00091	CAROLINA BIOLOGICAL	\$101.00
10/15/25	V8012617	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00188	GOPHER SPORT	\$133.42
10/15/25	V8012618	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	\$801.39
10/15/25	V8012625	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	\$1,740.02
10/15/25	V8012635	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00273	MINNESOTA CLAY	\$405.09
10/15/25	V8012656	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	07852	SCHOLASTIC MAGAZINE	\$619.36
10/15/25	V8012658	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	\$93.48
10/20/25	V1007697	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0019	US BANK CARD CIESDE	\$43.56
10/20/25	V1007698	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0090	US BANK CARD CIKIDS	\$16.43
10/20/25	V1007707	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0051	US BANK CARD EQUITY	\$2,632.17
10/20/25	V1007714	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0055	US BANK CARD INDIAN	\$2,235.92
10/20/25	V1007724	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0012	US BANK CARD LFOSTE	\$326.80
10/20/25	V1007725	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	\$395.89
10/20/25	V1007728	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0039	US BANK CARD MDURAN	\$5,618.70
10/20/25	V1007730	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0101	US BANK CARD NSCHRO	\$448.41
10/20/25	V1007731	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0091	US BANK CARD OAKKID	\$48.48
10/20/25	V1007733	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	\$21,488.75
10/20/25	V1007734	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC009	US BANK CARD PURCHB	\$2,539.89
10/20/25	V1007737	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC006	US BANK CARD PURCHO	\$5,586.12

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V1007738	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0087	US BANK CARD RCKIDS	\$260.19
10/20/25	V1007739	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0092	US BANK CARD RLKIDS	\$11.48
10/20/25	V1007744	Electronic Wire Transfer	430 INSTR MATERIALS	400 Supplies & Materials	PC0093	US BANK CARD WVRKID	\$39.85
10/20/25	V5030543	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E24141	LAUREL COBB	\$51.60
10/20/25	V5030565	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E20893	ELIZABETH A EERNISS	\$34.80
10/20/25	V5030665	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E27251	HANNAH S KLINGBEIL	\$41.80
10/20/25	V5030705	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E23525	JACOB L MANDERS	\$119.22
10/20/25	V5030780	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E9341	SHEILA ANN ROD	\$28.68
10/20/25	V5030793	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E29053	MELISSA A SCHOOLEY	\$28.22
10/20/25	V5030825	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E23383	LORI TAYLOR	\$54.28
10/20/25	V5030860	Employee Reimbursement	430 INSTR MATERIALS	400 Supplies & Materials	E16131	SHANON WHITESIDE	\$139.05
10/22/25	740828	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	16747	LEGO EDUCATION	\$479.90
10/22/25	740839	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	54966	NAPA AUTO PARTS	\$722.84
10/22/25	P406631	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	\$39.09
10/22/25	P406632	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	\$176.88
10/22/25	V8012685	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	03211	BSN SPORTS LLC	\$315.42
10/22/25	V8012702	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	54585	HARDWOODS SPECIALTY	\$384.54
10/22/25	V8012710	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	\$562.74
10/22/25	V8012711	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	07054	KAPLAN EARLY LEARNI	\$40.65
10/22/25	V8012731	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	07852	SCHOLASTIC MAGAZINE	\$476.78
10/29/25	740870	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	18415	CHAMPLIN ATHLETICS	\$150.00
10/29/25	740873	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	53998	ECKROTH MUSIC CO	\$273.11
10/29/25	740878	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	52248	GIMKIT INC	\$200.00
10/29/25	740887	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	08473	JOHNSON PLASTIC	\$468.80
10/29/25	740894	Vendor Check	430 INSTR MATERIALS	400 Supplies & Materials	07513	MENARDS BROOKLYN PA	\$581.44
10/29/25	P406640	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	08889	BARNES & NOBLE	\$2,069.10
10/29/25	P406642	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	\$86.42
10/29/25	P406643	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	\$160.12
10/29/25	P406646	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	06952	FLINN SCIENTIFIC	\$226.88
10/29/25	P406652	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	00351	SCHMITT MUSIC	\$151.12
10/29/25	P406658	Epayable	430 INSTR MATERIALS	400 Supplies & Materials	18859	VEX ROBOTICS INC	\$395.67
10/29/25	V8012753	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	02593	AUDIOQUIP	\$1,825.00
10/29/25	V8012757	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	09479	BLICK ART MATERIALS	\$2,945.02
10/29/25	V8012776	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00188	GOPHER SPORT	\$1,258.81
10/29/25	V8012779	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00193	GROTH MUSIC COMPANY	\$78.24
10/29/25	V8012791	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	08106	JW PEPPER	\$492.78
10/29/25	V8012798	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00273	MINNESOTA CLAY	\$965.54
10/29/25	V8012799	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00284	NASCO	\$766.74
10/29/25	V8012816	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	\$261.40
10/29/25	V8012822	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	22123	THE MUSIC MART INC	\$7,470.00
10/29/25	V8012826	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	00533	US AWARDS	\$529.91
10/29/25	V8012827	Vendor ACH	430 INSTR MATERIALS	400 Supplies & Materials	53784	VENTRIS LEARNING LL	\$90.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/01/25	740563	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	00475	NCS PEARSON INC	\$1,730.40
10/01/25	P406574	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	\$247.84
10/03/25	V5030464	Employee Reimbursement	433 INDIV INSTR MATERIAL	400 Supplies & Materials	E9823	ELIZABETH ANN STOCK	\$44.99
10/08/25	V8012516	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	20015	ESPECIAL NEEDS	\$769.86
10/08/25	V8012517	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	22135	EVERYDAY SPEECH LLC	\$499.99
10/08/25	V8012538	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	06538	LAKESHORE LEARNING	\$555.67
10/08/25	V8012560	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	52245	SCHOOL SPECIALTY LL	\$198.55
10/08/25	V8012577	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	53784	VENTRIS LEARNING LL	\$526.75
10/20/25	V1007718	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	\$1,114.89
10/20/25	V1007725	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0038	US BANK CARD LIAVAN	\$98.00
10/20/25	V1007729	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0084	US BANK CARD MNEWEL	\$1,354.33
10/20/25	V1007732	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0086	US BANK CARD OECPRO	\$374.90
10/20/25	V1007733	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	\$3,787.17
10/20/25	V1007734	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC009	US BANK CARD PURCHB	\$547.96
10/20/25	V1007737	Electronic Wire Transfer	433 INDIV INSTR MATERIAL	400 Supplies & Materials	PC006	US BANK CARD PURCHO	\$674.12
10/20/25	V5030664	Employee Reimbursement	433 INDIV INSTR MATERIAL	400 Supplies & Materials	E27451	JESS T KLINE	\$4.80
10/20/25	V5030697	Employee Reimbursement	433 INDIV INSTR MATERIAL	400 Supplies & Materials	E28945	NICOLE M LUCAS	\$174.02
10/20/25	V5030837	Employee Reimbursement	433 INDIV INSTR MATERIAL	400 Supplies & Materials	E18211	LISA ANN TRUNK	\$144.75
10/22/25	P406631	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	\$160.43
10/22/25	P406632	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	\$269.87
10/22/25	V8012735	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	08598	SOUTHPAW ENTERPRISE	\$37.00
10/22/25	V8012742	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	53784	VENTRIS LEARNING LL	\$160.00
10/22/25	V8012744	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	01359	WILSON LANGUAGE TRA	\$972.00
10/29/25	740891	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	50468	MAD HATTER WELLNESS	\$912.00
10/29/25	740900	Vendor Check	433 INDIV INSTR MATERIAL	400 Supplies & Materials	00475	NCS PEARSON INC	\$3,940.42
10/29/25	P406643	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	\$72.23
10/29/25	P406654	Epayable	433 INDIV INSTR MATERIAL	400 Supplies & Materials	12744	THERAPY SHOPPE	\$78.98
10/29/25	V8012751	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	08294	APPLE INC	\$1,500.00
10/29/25	V8012774	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	18821	FUN & FUNCTION	\$203.39
10/29/25	V8012781	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	07552	HAND2MIND INC	\$67.95
10/29/25	V8012793	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	06538	LAKESHORE LEARNING	\$61.72
10/29/25	V8012810	Vendor ACH	433 INDIV INSTR MATERIAL	400 Supplies & Materials	16316	REALITYWORKS INC	\$238.00
10/01/25	740588	Vendor Check	440 FUEL	400 Supplies & Materials	53992	WEX BANK	\$4,120.18
10/15/25	740788	Vendor Check	440 FUEL	400 Supplies & Materials	F6322	WORLD FUEL SERVICES	\$1,313.17
10/20/25	V1007701	Electronic Wire Transfer	440 FUEL	400 Supplies & Materials	PC0021	US BANK CARD CUSTOD	\$328.59
10/20/25	V1007711	Electronic Wire Transfer	440 FUEL	400 Supplies & Materials	PC0037	US BANK CARD FOODNU	\$92.30
10/20/25	V1007727	Electronic Wire Transfer	440 FUEL	400 Supplies & Materials	PC0022	US BANK CARD MAINTN	\$1,205.89
10/01/25	P406586	Epayable	450 MATERIALS - RESALE	400 Supplies & Materials	00351	SCHMITT MUSIC	\$3,759.18
10/08/25	740681	Vendor Check	450 MATERIALS - RESALE	400 Supplies & Materials	12711	TAHO SPORTSWEAR INC	\$980.00
10/08/25	V8012529	Vendor ACH	450 MATERIALS - RESALE	400 Supplies & Materials	03570	INDUSTRIAL LUMBER &	\$2,757.48
10/01/25	V8012424	Vendor ACH	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	54537	CDW GOVERNMENT	\$246.87
10/08/25	V8012510	Vendor ACH	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	54537	CDW GOVERNMENT	\$140.80

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V1007733	Electronic Wire Transfer	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	\$2,361.94
10/29/25	V8012748	Vendor ACH	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	22094	ACTION RADIO & COMM	\$371.00
10/29/25	V8012761	Vendor ACH	455 NON-INSTRUCT TECH SUPPLY	400 Supplies & Materials	54537	CDW GOVERNMENT	\$1,144.80
10/20/25	V1007733	Electronic Wire Transfer	456 INSTRUCTIONAL TECH SUPPLY	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	\$49.95
10/20/25	V1007734	Electronic Wire Transfer	456 INSTRUCTIONAL TECH SUPPLY	400 Supplies & Materials	PC009	US BANK CARD PURCHB	\$191.00
10/01/25	740506	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	17626	BIRCHBARK BOOKS	\$11,558.02
10/01/25	P406571	Epayable	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	08889	BARNES & NOBLE	\$4,780.83
10/08/25	P406592	Epayable	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	08889	BARNES & NOBLE	\$44.72
10/08/25	V8012535	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	08106	JW PEPPER	\$73.89
10/15/25	740756	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	00441	MCGRAW-HILL EDUCATI	\$1,769.68
10/15/25	V8012631	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	16958	MATH LEARNING CENTE	\$609.12
10/20/25	V1007733	Electronic Wire Transfer	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	\$731.94
10/22/25	P406629	Epayable	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	08889	BARNES & NOBLE	\$411.57
10/29/25	740866	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	52728	AMPLIFY EDUCATION I	\$3,637.46
10/29/25	740884	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	55540	IMAGINE LEARNING LL	\$1,644.50
10/29/25	740905	Vendor Check	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	06795	PEARSON EDUCATION I	\$2,808.00
10/29/25	P406640	Epayable	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	08889	BARNES & NOBLE	\$1,698.52
10/29/25	P406652	Epayable	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	00351	SCHMITT MUSIC	\$260.32
10/29/25	V8012750	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	20136	AMERICAN READING CO	\$33,115.00
10/29/25	V8012762	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	54560	CENGAGE LEARNING IN	\$5,518.25
10/29/25	V8012806	Vendor ACH	460 TEXTBOOKS & WORKBOOKS	400 Supplies & Materials	00319	PERFECTION LEARNING	\$9,410.53
10/08/25	740662	Vendor Check	461 STANDARDIZED TESTS	400 Supplies & Materials	18760	NATL STUDENT CLEARI	\$2,380.00
10/22/25	740803	Vendor Check	461 STANDARDIZED TESTS	400 Supplies & Materials	06959	ACT INC	\$97.00
10/01/25	740528	Vendor Check	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	08395	GRAYBAR ELECTRIC CO	\$4,461.26
10/01/25	V8012412	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	50088	AID ELECTRIC CORPOR	\$5,000.00
10/01/25	V8012424	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54537	CDW GOVERNMENT	\$407.35
10/01/25	V8012449	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	26561	HIGH POINT NETWORKS	\$498,979.40
10/08/25	740625	Vendor Check	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	51192	GOLDCOM INC	\$1,150.61
10/08/25	V8012510	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54537	CDW GOVERNMENT	\$3,132.00
10/20/25	V1007733	Electronic Wire Transfer	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	\$273.94
10/22/25	P406637	Epayable	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	16894	LEVATA US LLC	\$425.50
10/22/25	V8012679	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	50088	AID ELECTRIC CORPOR	\$5,000.00
10/29/25	V8012761	Vendor ACH	465 NON-INSTRUCT TECH DEVICES	400 Supplies & Materials	54537	CDW GOVERNMENT	\$1,505.16
10/01/25	V8012424	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	54537	CDW GOVERNMENT	\$10.68
10/08/25	740612	Vendor Check	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	54961	BEARTOOTH CORP DBA	\$6,748.53
10/08/25	V8012510	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	54537	CDW GOVERNMENT	\$2,165,450.00
10/22/25	V8012689	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	54537	CDW GOVERNMENT	\$2,482.38
10/22/25	V8012700	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	52897	GOPHERMODS LLC	\$4,607.00
10/29/25	V8012761	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	54537	CDW GOVERNMENT	\$1,192.96
10/29/25	V8012777	Vendor ACH	466 INSTRUCTIONAL TECH DEVICE	400 Supplies & Materials	52897	GOPHERMODS LLC	\$2,071.00
10/01/25	P406571	Epayable	470 MEDIA RESOURCES	400 Supplies & Materials	08889	BARNES & NOBLE	\$1,196.86
10/01/25	P406582	Epayable	470 MEDIA RESOURCES	400 Supplies & Materials	01925	ROSEN PUBLISHING GR	\$69.45

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/01/25	V8012438	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	18640	FIRST BOOK	\$454.14
10/03/25	V5030449	Employee Reimbursement	470 MEDIA RESOURCES	400 Supplies & Materials	E21146	SALLY A KIMMES	\$42.72
10/03/25	V5030467	Employee Reimbursement	470 MEDIA RESOURCES	400 Supplies & Materials	E19193	ANNA M TEEPLE	\$11.96
10/08/25	P406606	Epayable	470 MEDIA RESOURCES	400 Supplies & Materials	01925	ROSEN PUBLISHING GR	\$23.15
10/08/25	V8012519	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	18640	FIRST BOOK	\$104.75
10/08/25	V8012558	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	06509	RED BALLOON BOOKSHO	\$433.15
10/15/25	P406613	Epayable	470 MEDIA RESOURCES	400 Supplies & Materials	15890	ABDO PUBLISHING	\$1,014.90
10/15/25	V8012624	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	17588	JUNIOR LIBRARY GUIL	\$1,443.03
10/15/25	V8012629	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	\$1,841.62
10/20/25	V1007733	Electronic Wire Transfer	470 MEDIA RESOURCES	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	\$190.41
10/20/25	V5030807	Employee Reimbursement	470 MEDIA RESOURCES	400 Supplies & Materials	E28928	LESLI A SKARPHOL	\$481.88
10/20/25	V5030827	Employee Reimbursement	470 MEDIA RESOURCES	400 Supplies & Materials	E19193	ANNA M TEEPLE	\$7.84
10/22/25	P406629	Epayable	470 MEDIA RESOURCES	400 Supplies & Materials	08889	BARNES & NOBLE	\$2,243.34
10/22/25	V8012714	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	\$596.46
10/29/25	P406640	Epayable	470 MEDIA RESOURCES	400 Supplies & Materials	08889	BARNES & NOBLE	\$1,867.46
10/29/25	V8012759	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	50663	BOUND TO STAY BOUND	\$798.97
10/29/25	V8012773	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	53033	FOLLETT CONTENT SOL	\$492.88
10/29/25	V8012794	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	20072	LERNER PUBLISHING G	\$458.81
10/29/25	V8012795	Vendor ACH	470 MEDIA RESOURCES	400 Supplies & Materials	08509	MACKIN EDUCATIONAL	\$3,303.47
10/01/25	740574	Vendor Check	489 PERIODICALS & NWSPR	400 Supplies & Materials	51304	SCHOOL LIBRARY JOUR	\$169.00
10/15/25	V8012613	Vendor ACH	489 PERIODICALS & NWSPR	400 Supplies & Materials	09119	EBSCO	\$917.97
10/01/25	740527	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0232	GODFATHER'S PIZZA	\$630.89
10/01/25	P406573	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	\$786.28
10/01/25	P406574	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	\$35.60
10/01/25	P406591	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	08279	WORLD'S FINEST CHOC	\$9,370.00
10/01/25	V8012476	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	50455	PANERA BREAD COMPAN	\$84.47
10/03/25	V5030460	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E30914	KARLA K RUHR	\$154.71
10/07/25	740606	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56032	SI SENOR KITCHEN LL	\$5,522.14
10/08/25	740669	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	53819	QDOBA MEXICAN EATS	\$525.06
10/08/25	740695	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0238	WELLS CATERING SERV	\$3,602.45
10/08/25	P406595	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	\$223.48
10/15/25	740708	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F7479	CAFE ZUPAS	\$274.05
10/15/25	740776	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56032	SI SENOR KITCHEN LL	\$5,522.14
10/15/25	P406614	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	\$719.90
10/15/25	V8012646	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	50455	PANERA BREAD COMPAN	\$241.38
10/20/25	V1007692	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC001	US BANK CARD BSADMI	\$121.05
10/20/25	V1007697	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0019	US BANK CARD CIESDE	\$876.26
10/20/25	V1007700	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0033	US BANK CARD COMMED	\$104.38
10/20/25	V1007702	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0013	US BANK CARD DCARLS	\$54.93
10/20/25	V1007703	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0098	US BANK CARD DLTLOP	\$2,365.59
10/20/25	V1007707	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0051	US BANK CARD EQUITY	\$238.52
10/20/25	V1007708	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0049	US BANK CARD EXIONG	\$260.42

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10/20/25	V1007709	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0060	US BANK CARD FACE	\$1,089.63
10/20/25	V1007712	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0010	US BANK CARD HRDEPT	\$554.67
10/20/25	V1007713	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0059	US BANK CARD I2T2 D	\$69.44
10/20/25	V1007714	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0055	US BANK CARD INDIAN	\$1,719.90
10/20/25	V1007717	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0076	US BANK CARD JMCCA	\$323.06
10/20/25	V1007718	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0054	US BANK CARD JNEUMA	\$1,567.24
10/20/25	V1007721	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0078	US BANK CARD KHIEL	\$877.18
10/20/25	V1007722	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0097	US BANK CARD KVENTU	\$254.29
10/20/25	V1007724	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0012	US BANK CARD LFOSTE	\$376.22
10/20/25	V1007726	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0073	US BANK CARD LJOHNS	\$434.89
10/20/25	V1007729	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0084	US BANK CARD MNEWEL	\$1,598.87
10/20/25	V1007732	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0086	US BANK CARD OECPRO	\$406.44
10/20/25	V1007733	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0081	US BANK CARD PURCHA	\$1,202.99
10/20/25	V1007734	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC009	US BANK CARD PURCHB	\$2,671.00
10/20/25	V1007735	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0017	US BANK CARD PURCHD	\$883.62
10/20/25	V1007740	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0020	US BANK CARD SSVCS	\$1,566.86
10/20/25	V1007744	Electronic Wire Transfer	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	PC0093	US BANK CARD WVRKID	\$39.14
10/20/25	V5030487	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E33529	DIANE M BAGLEY	\$264.67
10/20/25	V5030583	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E30293	JULIA A FROMM	\$114.37
10/20/25	V5030631	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E33713	THERESA M JACKSON	\$57.96
10/20/25	V5030793	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E29053	MELISSA A SCHOOLEY	\$1.99
10/20/25	V5030795	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E17375	SARA H SCHREINER	\$45.91
10/20/25	V5030810	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E23336	RYAN T SMOLAREK	\$96.00
10/20/25	V5030824	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E27022	ROBIN L SWEENEY	\$60.24
10/20/25	V5030831	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E26459	MICHELLE THYREN	\$18.97
10/20/25	V5030834	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E35820	KRISTIN M TOLLISON	\$666.67
10/20/25	V5030862	Employee Reimbursement	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	E10879	JENNIFER WINTERS	\$95.39
10/22/25	P406631	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	\$335.74
10/22/25	P406632	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	\$154.81
10/29/25	740867	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	55984	BAKED LLC	\$741.66
10/29/25	740879	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0232	GODFATHER'S PIZZA	\$486.01
10/29/25	740880	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A0232	GODFATHER'S PIZZA	\$651.18
10/29/25	740913	Vendor Check	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	56032	SI SENOR KITCHEN LL	\$557.29
10/29/25	P406642	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	F5616	CUB FOODS BROOKLYN	\$172.39
10/29/25	P406643	Epayable	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	A3975	CUB FOODS MAPLE GRO	\$558.19
10/29/25	V8012804	Vendor ACH	490 FOOD/FOOD FROM WAREHOUSE	400 Supplies & Materials	50455	PANERA BREAD COMPAN	\$323.31
10/15/25	V8012662	Vendor ACH	495 MILK	400 Supplies & Materials	50992	ST PAUL BEVERAGE SO	\$56,333.34
10/01/25	P406579	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	\$841.77
10/01/25	V8012417	Vendor ACH	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	03011	BAYFIELD FRUIT COMP	\$10,831.00
10/08/25	P406603	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	\$733.21
10/08/25	V8012528	Vendor ACH	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	F6278	INDIANHEAD FOODSERV	\$785,942.99
10/15/25	P406620	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	05778	PAN O GOLD BAKING C	\$14,961.21

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/22/25	P406636	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	\$1,520.45
10/29/25	P406649	Epayable	497 FOOD - NON-WAREHOUSE	400 Supplies & Materials	00228	KARLSBURGER FOODS I	\$794.47
10/15/25	V8012601	Vendor ACH	498 OTHER SUPPLIES/MATERIALS	400 Supplies & Materials	26509	BOND BRANDED GEAR I	\$25,619.00
<b>400 Supplies &amp; Materials Subtotal</b>							<b>\$4,460,942.53</b>
10/01/25	740509	Vendor Check	502 APPAREL	500 Capital Expenditures	20253	BORAH TEAMWEAR	\$5,932.50
10/01/25	740569	Vendor Check	511 SITE IMPROVEMENTS	500 Capital Expenditures	22092	PUMP AND METER SERV	\$25,648.52
10/01/25	V8012488	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	54646	TOWN & COUNTRY FENC	\$9,750.00
10/08/25	V8012547	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	F0805	MINNESOTA ROADWAYS	\$1,735,414.44
10/15/25	V8012593	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	54914	BLUE LABEL CREATIVE	\$22,400.00
10/15/25	V8012628	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	17808	LARSON ENGINEERING	\$2,960.00
10/29/25	V8012766	Vendor ACH	511 SITE IMPROVEMENTS	500 Capital Expenditures	20191	CREST PRECAST INC	\$96,900.00
10/01/25	V8012420	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	54914	BLUE LABEL CREATIVE	\$26,000.00
10/01/25	V8012422	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	\$5,776.50
10/01/25	V8012433	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	16375	EBERT CONSTRUCTION	\$2,400,550.65
10/01/25	V8012447	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	16037	H & B SPECIALIZED P	\$249,379.00
10/08/25	740611	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	08178	ATS&R	\$1,861.76
10/08/25	740697	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	00300	XCEL ENERGY	\$5,268.00
10/08/25	740698	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	00300	XCEL ENERGY	\$5,268.00
10/08/25	V8012508	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	\$29,576.00
10/08/25	V8012515	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	16375	EBERT CONSTRUCTION	\$40,181.24
10/08/25	V8012581	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	F5448	WOLD ARCHITECTS AND	\$97,865.89
10/15/25	740733	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	56013	INDUSTRIAL PROCUREM	\$31,792.70
10/15/25	740768	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	F5353	ROCHON CORPORATION	\$1,283,647.51
10/15/25	V8012604	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	\$19,065.75
10/15/25	V8012612	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	16375	EBERT CONSTRUCTION	\$4,580,426.28
10/20/25	V1007702	Electronic Wire Transfer	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	PC0013	US BANK CARD DCARLS	\$2,500.00
10/22/25	740816	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	F4750	HALLBERG ENGINEERIN	\$1,000.00
10/22/25	740856	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	56048	SUMMIT FIRE PROTECT	\$850.00
10/22/25	V8012684	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	\$3,578.25
10/22/25	V8012693	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	F5406	DERING PIERSON GROU	\$76,370.91
10/22/25	V8012694	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	16375	EBERT CONSTRUCTION	\$10,749.52
10/22/25	V8012707	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	07766	INSTITUTE FOR ENVIR	\$5,016.98
10/22/25	V8012709	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	54008	JORGENSON CONSTRUCT	\$1,082,519.47
10/22/25	V8012743	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	55702	W GOHMAN CONSTRUCTI	\$3,935,735.64
10/29/25	740868	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	54961	BEARTOOTH CORP DBA	\$10,366.68
10/29/25	740869	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	F6031	BROOKLYN PARK, CITY	\$11,408.02
10/29/25	740899	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	F5574	MN SELECT VOLLEYBAL	\$7,290.00
10/29/25	740903	Vendor Check	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	00466	OSSEO, CITY OF	\$5,000.00
10/29/25	V8012760	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	\$12,915.50
10/29/25	V8012787	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	17401	INNOVATIVE OFFICE S	\$1,006.73
10/29/25	V8012830	Vendor ACH	520 BLDG ACQUISTION OR CONST	500 Capital Expenditures	F5448	WOLD ARCHITECTS AND	\$161,245.04
10/01/25	740504	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	08178	ATS&R	\$39,985.87

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/01/25	740531	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F4750	HALLBERG ENGINEERIN	\$5,011.50
10/01/25	V8012412	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	50088	AID ELECTRIC CORPOR	\$8,538.00
10/01/25	V8012422	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	\$28,194.00
10/01/25	V8012431	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	50804	DART PORTABLE STORA	\$130.00
10/01/25	V8012435	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18888	ENVIRONMENTAL PLANT	\$95,652.50
10/01/25	V8012458	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	\$800.00
10/01/25	V8012466	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53723	MCDOWALL COMPANY	\$92,316.97
10/01/25	V8012485	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	\$438.89
10/08/25	740618	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55173	CUMMINS SALES AND S	\$2,010.05
10/08/25	740620	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	12746	ENVIROBATE METRO IN	\$42,864.00
10/08/25	740687	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55020	TITAN ENVIRONMENTAL	\$5,495.00
10/08/25	740691	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55937	TWELL ENVIRONMENTAL	\$91,145.85
10/08/25	P406610	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	02314	TRANE	\$8,285.40
10/08/25	P406611	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18228	TREMCO/WEATHERPROOF	\$221,827.77
10/08/25	V8012496	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	50088	AID ELECTRIC CORPOR	\$3,296.50
10/08/25	V8012515	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	16375	EBERT CONSTRUCTION	\$4,186.64
10/08/25	V8012527	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53089	ICS CONSULTING LLC	\$238,202.13
10/08/25	V8012533	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	\$11,270.12
10/08/25	V8012543	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18100	MEI TOTAL ELEVATOR	\$3,164.00
10/08/25	V8012562	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	\$611.15
10/08/25	V8012581	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F5448	WOLD ARCHITECTS AND	\$30,997.92
10/15/25	740703	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54828	BERWALD ROOFING COM	\$24,300.00
10/15/25	740748	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	16729	LOESCH'S SHEETMETAL	\$6,390.00
10/15/25	740768	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F5353	ROCHON CORPORATION	\$80,376.91
10/15/25	P406625	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	02314	TRANE	\$216,924.34
10/15/25	V8012612	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	16375	EBERT CONSTRUCTION	\$3,297.08
10/15/25	V8012623	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	\$13,137.24
10/15/25	V8012626	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	51318	KUE CONTRACTORS INC	\$105,830.00
10/15/25	V8012632	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53723	MCDOWALL COMPANY	\$723,515.91
10/15/25	V8012659	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	\$593.23
10/15/25	V8012660	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	22111	SOUTHERN MN INSPECT	\$1,712.40
10/15/25	V8012669	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	08835	WL HALL COMPANY	\$15,518.01
10/22/25	740807	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54961	BEARTOOTH CORP DBA	\$3,286.37
10/22/25	740816	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F4750	HALLBERG ENGINEERIN	\$17,391.25
10/22/25	740832	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54827	MCPHILLIPS BROS ROO	\$106,875.00
10/22/25	740833	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54827	MCPHILLIPS BROS ROO	\$21,375.00
10/22/25	740849	Vendor Check	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55892	PROXY SIGNS INC	\$6,504.75
10/22/25	P406638	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	02314	TRANE	\$37,846.48
10/22/25	P406639	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18228	TREMCO/WEATHERPROOF	\$2,858.00
10/22/25	V8012693	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F5406	DERING PIERSON GROU	\$7,889.56
10/22/25	V8012694	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	16375	EBERT CONSTRUCTION	\$1,801.80
10/22/25	V8012707	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	07766	INSTITUTE FOR ENVIR	\$4,954.50

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10/22/25	V8012708	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	\$25,154.79
10/22/25	V8012709	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	54008	JORGENSEN CONSTRUCT	\$741,943.65
10/22/25	V8012733	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	\$859.82
10/22/25	V8012741	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	15341	UHL COMPANY INC	\$7,362.50
10/22/25	V8012743	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	55702	W GOHMAN CONSTRUCTI	\$783,553.36
10/22/25	V8012745	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	08835	WL HALL COMPANY	\$76,000.00
10/29/25	P406656	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	02314	TRANE	\$96,442.31
10/29/25	P406657	Epayable	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18228	TREMCO/WEATHERPROOF	\$4,494.20
10/29/25	V8012749	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	50088	AID ELECTRIC CORPOR	\$888.00
10/29/25	V8012760	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	15278	BRAUN INTERTEC CORP	\$2,382.00
10/29/25	V8012764	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	A2909	CM CONSTRUCTION CO,	\$3,447.02
10/29/25	V8012765	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	53441	CONSTRUCTION RESULT	\$980,305.00
10/29/25	V8012790	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	52611	JOHNSON CONTROLS FI	\$23,826.05
10/29/25	V8012807	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	05024	PRO-TEC DESIGN	\$17,533.94
10/29/25	V8012817	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	18493	SHERWIN-WILLIAMS CO	\$403.78
10/29/25	V8012825	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	15341	UHL COMPANY INC	\$4,224.40
10/29/25	V8012828	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	26531	WESTERN SPECIALTY C	\$4,860.00
10/29/25	V8012830	Vendor ACH	522 BUILDING IMPROVEMENTS	500 Capital Expenditures	F5448	WOLD ARCHITECTS AND	\$230,092.03
10/01/25	740510	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	00069	BRIN GLASS COMPANY	\$233.45
10/01/25	V8012447	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	16037	H & B SPECIALIZED P	\$7,167.00
10/01/25	V8012486	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	22111	SOUTHERN MN INSPECT	\$2,558.90
10/01/25	V8012491	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	08835	WL HALL COMPANY	\$1,260.00
10/08/25	740614	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	00069	BRIN GLASS COMPANY	\$90.60
10/08/25	740653	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	07513	MENARDS BROOKLYN PA	\$243.65
10/08/25	V8012510	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	54537	CDW GOVERNMENT	\$1,598.00
10/08/25	V8012553	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	26568	OFFICE LIQUIDATORS	\$4,094.00
10/15/25	740702	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	54961	BEARTOOTH CORP DBA	\$1,395.57
10/15/25	740705	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	00069	BRIN GLASS COMPANY	\$150.17
10/15/25	V8012609	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	F5674	COMMUNITY PLAYTHING	\$296.00
10/15/25	V8012640	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	01864	MULCAHY CO	\$2,541.47
10/20/25	V1007716	Electronic Wire Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC0102	US BANK CARD JBECKE	\$530.74
10/20/25	V1007725	Electronic Wire Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC0038	US BANK CARD LIAVAN	\$543.13
10/20/25	V1007728	Electronic Wire Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC0039	US BANK CARD MDURAN	\$3,553.65
10/20/25	V1007733	Electronic Wire Transfer	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	PC0081	US BANK CARD PURCHA	\$1,099.85
10/22/25	740834	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	07513	MENARDS BROOKLYN PA	\$180.13
10/22/25	P406633	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	01841	ELECTRIC MOTOR REPA	\$146.76
10/22/25	V8012745	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	08835	WL HALL COMPANY	\$1,105.00
10/29/25	740894	Vendor Check	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	07513	MENARDS BROOKLYN PA	\$69.17
10/29/25	P406645	Epayable	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	01841	ELECTRIC MOTOR REPA	\$146.76
10/29/25	V8012829	Vendor ACH	530 REPLACEMENT EQUIPMENT	500 Capital Expenditures	08835	WL HALL COMPANY	\$487.50
10/20/25	V1007733	Electronic Wire Transfer	533 EQUIP FOR SPED DIRECT INS	500 Capital Expenditures	PC0081	US BANK CARD PURCHA	\$69.00
10/20/25	V1007734	Electronic Wire Transfer	533 EQUIP FOR SPED DIRECT INS	500 Capital Expenditures	PC009	US BANK CARD PURCHB	\$2,384.60

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/01/25	740515	Vendor Check	534 FURNITURE	500 Capital Expenditures	55462	CONTINUA INTERIORS	\$5,314.39
10/01/25	V8012456	Vendor ACH	534 FURNITURE	500 Capital Expenditures	17401	INNOVATIVE OFFICE S	\$1,342,727.13
10/01/25	V8012462	Vendor ACH	534 FURNITURE	500 Capital Expenditures	06538	LAKESHORE LEARNING	\$180.50
10/08/25	V8012530	Vendor ACH	534 FURNITURE	500 Capital Expenditures	17401	INNOVATIVE OFFICE S	\$703,742.18
10/08/25	V8012538	Vendor ACH	534 FURNITURE	500 Capital Expenditures	06538	LAKESHORE LEARNING	\$180.50
10/15/25	V8012622	Vendor ACH	534 FURNITURE	500 Capital Expenditures	17401	INNOVATIVE OFFICE S	\$2,910.00
10/15/25	V8012645	Vendor ACH	534 FURNITURE	500 Capital Expenditures	26568	OFFICE LIQUIDATORS	\$359.00
10/29/25	V8012787	Vendor ACH	534 FURNITURE	500 Capital Expenditures	17401	INNOVATIVE OFFICE S	\$2,432.94
10/29/25	V8012803	Vendor ACH	534 FURNITURE	500 Capital Expenditures	26568	OFFICE LIQUIDATORS	\$768.00
10/29/25	V8012816	Vendor ACH	534 FURNITURE	500 Capital Expenditures	52245	SCHOOL SPECIALTY LL	\$11,492.02
10/01/25	740521	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	19841	EZ FLEX SPORT MATS	\$2,399.58
10/01/25	740567	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	55977	PCS EDVENTURES	\$2,588.61
10/01/25	P406586	Epayable	540 EQUIPMENT	500 Capital Expenditures	00351	SCHMITT MUSIC	\$7,674.00
10/01/25	V8012442	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	00188	GOPHER SPORT	\$533.11
10/08/25	740666	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	55627	PODIUMWEAR CUSTOM S	\$2,556.00
10/08/25	P406598	Epayable	540 EQUIPMENT	500 Capital Expenditures	05628	DISCOUNT SCHOOL SUP	\$246.81
10/08/25	V8012510	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	54537	CDW GOVERNMENT	\$926.38
10/08/25	V8012549	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	08354	MUSIC CONNECTION IN	\$423.00
10/15/25	740786	Vendor Check	540 EQUIPMENT	500 Capital Expenditures	55972	W.E. NEAL SLATE COM	\$675.00
10/15/25	P406624	Epayable	540 EQUIPMENT	500 Capital Expenditures	00351	SCHMITT MUSIC	\$4,521.00
10/15/25	V8012609	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	F5674	COMMUNITY PLAYTHING	\$30.00
10/15/25	V8012617	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	00188	GOPHER SPORT	\$247.42
10/15/25	V8012627	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	06538	LAKESHORE LEARNING	\$474.05
10/15/25	V8012657	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	15559	SCHOOL NURSE SUPPLY	\$1,710.00
10/15/25	V8012661	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	F6113	ST CROIX RECREATION	\$1,667.88
10/20/25	V1007725	Electronic Wire Transfer	540 EQUIPMENT	500 Capital Expenditures	PC0038	US BANK CARD LIAVAN	\$5,990.00
10/20/25	V1007728	Electronic Wire Transfer	540 EQUIPMENT	500 Capital Expenditures	PC0039	US BANK CARD MDURAN	\$294.38
10/20/25	V1007733	Electronic Wire Transfer	540 EQUIPMENT	500 Capital Expenditures	PC0081	US BANK CARD PURCHA	\$126.28
10/20/25	V1007744	Electronic Wire Transfer	540 EQUIPMENT	500 Capital Expenditures	PC0093	US BANK CARD WVRKID	\$299.94
10/22/25	V8012732	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	52245	SCHOOL SPECIALTY LL	\$3,525.72
10/29/25	P406652	Epayable	540 EQUIPMENT	500 Capital Expenditures	00351	SCHMITT MUSIC	\$2,698.00
10/29/25	V8012751	Vendor ACH	540 EQUIPMENT	500 Capital Expenditures	08294	APPLE INC	\$499.98
10/01/25	740516	Vendor Check	555 NONINSTRUCT TECH HARDWARE	500 Capital Expenditures	55631	CONVERGINT TECHNOLO	\$373,123.52
10/01/25	V8012449	Vendor ACH	555 NONINSTRUCT TECH HARDWARE	500 Capital Expenditures	26561	HIGH POINT NETWORKS	\$278,504.98
10/15/25	V8012588	Vendor ACH	555 NONINSTRUCT TECH HARDWARE	500 Capital Expenditures	15800	B & H PHOTOVIDEO	\$2,287.51
10/29/25	740868	Vendor Check	555 NONINSTRUCT TECH HARDWARE	500 Capital Expenditures	54961	BEARTOOTH CORP DBA	\$12,615.43
10/29/25	740871	Vendor Check	555 NONINSTRUCT TECH HARDWARE	500 Capital Expenditures	55631	CONVERGINT TECHNOLO	\$1,818.76
10/01/25	740540	Vendor Check	570 PRIN ON BLDG/LAND LEASES	500 Capital Expenditures	A1613	INTERMEDIATE DISTRI	\$49,774.85
10/01/25	740540	Vendor Check	571 INT ON LT BLDG/LAND LEASE	500 Capital Expenditures	A1613	INTERMEDIATE DISTRI	\$37,190.21
				<b>500 Capital Expenditures Subtotal</b>			<b>\$24,241,266.58</b>
10/01/25	V8012424	Vendor ACH	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	54537	CDW GOVERNMENT	\$3,550.00
10/08/25	740655	Vendor Check	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	A2175	MESPA	\$922.00

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/20/25	V1007697	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0019	US BANK CARD CIESDE	\$205.00
10/20/25	V1007723	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0079	US BANK CARD KVILLE	\$85.00
10/20/25	V1007724	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0012	US BANK CARD LFOSTE	\$110.00
10/20/25	V1007740	Electronic Wire Transfer	820 DUES, MEMBERSHIPS, FEES	800 Other Expenses	PC0020	US BANK CARD SSVCS	\$892.00
10/01/25	740584	Vendor Check	896 TAXES	800 Other Expenses	F3529	UNITED STATES TREAS	\$243,035.56
10/31/25	V1007751	Electronic Wire Transfer	896 TAXES	800 Other Expenses	A0040	MN DEPT OF REVENUE	\$2,840.00
10/01/25	V8012474	Vendor ACH	898 SCHOLARSHIPS	800 Other Expenses	D4539	NORTH HENNEPIN COMM	\$500.00
10/15/25	740721	Vendor Check	899 MISCELLANEOUS EXPENSE	800 Other Expenses	53512	FEIG, ALEXIS	\$136.26
10/22/25	740825	Vendor Check	899 MISCELLANEOUS EXPENSE	800 Other Expenses	E28430	TIMOTHY C KITZMAN	\$899.37
<b>800 Other Expenses Subtotal</b>							<b>\$253,175.19</b>
10/03/25	V1007642	Electronic Wire Transfer	214 PERA	Payroll, Benefits, Investments, Etc.	A2972	PUBLIC EMPLOYEES RE	-\$363.68
10/17/25	V1007664	Electronic Wire Transfer	214 PERA	Payroll, Benefits, Investments, Etc.	A2972	PUBLIC EMPLOYEES RE	-\$319.74
10/03/25	V5030424	Employee Reimbursement	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	E35630	JAIME R ANDERSON	\$1,226.40
10/15/25	740759	Vendor Check	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	C0183	MN PEIP	\$107,964.86
10/15/25	V8012648	Vendor ACH	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	54536	PAYDHEALTH	\$3,978.77
10/22/25	V8012682	Vendor ACH	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	52811	BENEFIT EXTRAS INC	\$3,744.60
10/31/25	V1007747	Electronic Wire Transfer	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	54584	MEDIMPACT HEALTHCAR	\$185,512.61
10/31/25	V1007748	Electronic Wire Transfer	220 EMPLOYEE INSURANCE	Payroll, Benefits, Investments, Etc.	54208	UMR, INC	\$792,854.62
10/31/25	V1007746	Electronic Wire Transfer	235 DENTAL	Payroll, Benefits, Investments, Etc.	A0256	DELTA DENTAL PLAN	\$172,047.63
10/31/25	V1007749	Electronic Wire Transfer	251 EMPLOYER HLTH SAVINGS ACT	Payroll, Benefits, Investments, Etc.	C0220	HEALTHQUITY INC	\$2,265.00
10/22/25	740854	Vendor Check	270 WORKERS COMPENSATION	Payroll, Benefits, Investments, Etc.	F3525	SFM	\$102,984.00
10/03/25	V1007645	Electronic Wire Transfer	A101.01 CASH PAYROLL	Payroll, Benefits, Investments, Etc.	C0215	US BANK PR	\$6,535,418.44
10/17/25	V1007668	Electronic Wire Transfer	A101.01 CASH PAYROLL	Payroll, Benefits, Investments, Etc.	C0215	US BANK PR	\$6,711,240.10
10/31/25	V1007745	Electronic Wire Transfer	A104.00 INVESTMENTS	Payroll, Benefits, Investments, Etc.	00588	MSDLAF	\$521,913.26
10/01/25	V8012468	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	00273	MINNESOTA CLAY	\$1,138.09
10/20/25	V1007734	Electronic Wire Transfer	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	PC009	US BANK CARD PURCHB	\$8,410.00
10/20/25	V1007737	Electronic Wire Transfer	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	PC006	US BANK CARD PURCHO	\$3,157.96
10/29/25	V8012775	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	53813	GOLD MEDAL MINNEAPO	\$617.50
10/29/25	V8012814	Vendor ACH	A130.00 INVENTORY - SUPPLIES	Payroll, Benefits, Investments, Etc.	00355	SCHOOL HEALTH CORPO	\$295.00
10/01/25	V8012416	Vendor ACH	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	15800	B & H PHOTOVIDEO	\$604.60
10/22/25	740806	Vendor Check	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	54878	ATMOSPHERE COMMERC	\$2,562.96
10/22/25	V8012732	Vendor ACH	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	52245	SCHOOL SPECIALTY LL	\$4,894.72
10/29/25	V8012754	Vendor ACH	A130.05 INVENTORY - CAPITAL	Payroll, Benefits, Investments, Etc.	15800	B & H PHOTOVIDEO	\$1,209.20
10/08/25	P406594	Epayable	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	07565	COLE PAPERS INC	\$25,543.68
10/20/25	V1007734	Electronic Wire Transfer	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	PC009	US BANK CARD PURCHB	\$63,689.98
10/20/25	V1007736	Electronic Wire Transfer	A130.81 INVENTORY - CUSTODIAL	Payroll, Benefits, Investments, Etc.	PC0074	US BANK CARD PURCHG	\$133.20
10/03/25	V1007634	Electronic Wire Transfer	L215.01 FED TAX	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	\$808,051.30
10/17/25	V1007656	Electronic Wire Transfer	L215.01 FED TAX	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	\$846,466.16
10/03/25	V1007639	Electronic Wire Transfer	L215.02 MN ST TAX	Payroll, Benefits, Investments, Etc.	A0040	MN DEPT OF REVENUE	\$389,481.85
10/17/25	V1007661	Electronic Wire Transfer	L215.02 MN ST TAX	Payroll, Benefits, Investments, Etc.	A0040	MN DEPT OF REVENUE	\$403,396.37
10/03/25	V1007634	Electronic Wire Transfer	L215.03 FICA	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	\$1,469,889.81
10/17/25	V1007656	Electronic Wire Transfer	L215.03 FICA	Payroll, Benefits, Investments, Etc.	17644	INTERNAL REVENUE SE	\$1,526,464.22

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/03/25	V1007643	Electronic Wire Transfer	L215.04 TRA	Payroll, Benefits, Investments, Etc.	A0559	TEACHER RETIREMENT	\$1,245,350.56
10/17/25	V1007666	Electronic Wire Transfer	L215.04 TRA	Payroll, Benefits, Investments, Etc.	A0559	TEACHER RETIREMENT	\$1,274,338.75
10/03/25	V1007642	Electronic Wire Transfer	L215.05 PERA	Payroll, Benefits, Investments, Etc.	A2972	PUBLIC EMPLOYEES RE	\$419,216.52
10/17/25	V1007664	Electronic Wire Transfer	L215.05 PERA	Payroll, Benefits, Investments, Etc.	A2972	PUBLIC EMPLOYEES RE	\$434,464.14
10/15/25	740759	Vendor Check	L215.06 HEALTH INS EMO	Payroll, Benefits, Investments, Etc.	C0183	MN PEIP	\$2,673,313.10
10/03/25	V1007637	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	17645	MET LIFE C/O FASCOR	\$432,328.46
10/03/25	V1007641	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	C0060	MNDPCP	\$75,998.47
10/17/25	V1007659	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	17645	MET LIFE C/O FASCOR	\$436,765.66
10/17/25	V1007663	Electronic Wire Transfer	L215.07 TSA	Payroll, Benefits, Investments, Etc.	C0060	MNDPCP	\$75,012.47
10/03/25	V1007636	Electronic Wire Transfer	L215.08 HEALTH INSURANCE	Payroll, Benefits, Investments, Etc.	C0201	ISD 279 - SELF INS	\$391,182.80
10/17/25	V1007658	Electronic Wire Transfer	L215.08 HEALTH INSURANCE	Payroll, Benefits, Investments, Etc.	C0201	ISD 279 - SELF INS	\$341,007.92
10/03/25	740601	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0038	MN TEAMSTERS - LOCA	\$8,689.00
10/03/25	740602	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0218	NATIONAL DRIVE	\$14.00
10/03/25	V8012493	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0192	OSSEO PRINCIPALS AS	\$301.00
10/17/25	740791	Vendor Check	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0029	EDUCATION MINNESOTA	\$161.00
10/17/25	V8012671	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0040	EDUCATION MINNESOTA	\$100,562.38
10/17/25	V8012672	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0144	EMO/AESP 31	\$2,052.20
10/17/25	V8012673	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0124	EMO-PARA DUES	\$10,463.15
10/17/25	V8012674	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0192	OSSEO PRINCIPALS AS	\$322.00
10/17/25	V8012675	Vendor ACH	L215.09 UNION DUES	Payroll, Benefits, Investments, Etc.	C0096	OSSEO SCHOOL NUTRIT	\$120.00
10/22/25	740830	Vendor Check	L215.11 LIFE INS	Payroll, Benefits, Investments, Etc.	55900	LINCOLN NATIONAL LI	\$61,847.00
10/22/25	740830	Vendor Check	L215.12 LTD INS	Payroll, Benefits, Investments, Etc.	55900	LINCOLN NATIONAL LI	\$34,849.92
10/03/25	V1007635	Electronic Wire Transfer	L215.16 DENTAL INS	Payroll, Benefits, Investments, Etc.	C0202	ISD 279 - SELF INS	\$96,285.25
10/17/25	V1007657	Electronic Wire Transfer	L215.16 DENTAL INS	Payroll, Benefits, Investments, Etc.	C0202	ISD 279 - SELF INS	\$95,034.75
10/03/25	740605	Vendor Check	L215.19 MISC	Payroll, Benefits, Investments, Etc.	C0037	UNITED WAY OF MPLS	\$666.00
10/03/25	V8012494	Vendor ACH	L215.19 MISC	Payroll, Benefits, Investments, Etc.	C0055	TWO SEVENTY NINE FO	\$1,512.50
10/17/25	740800	Vendor Check	L215.19 MISC	Payroll, Benefits, Investments, Etc.	C0037	UNITED WAY OF MPLS	\$667.00
10/17/25	V8012676	Vendor ACH	L215.19 MISC	Payroll, Benefits, Investments, Etc.	C0055	TWO SEVENTY NINE FO	\$1,514.50
10/03/25	V1007633	Electronic Wire Transfer	L215.20 H.S.A. CONTRIBUTIONS	Payroll, Benefits, Investments, Etc.	C0220	HEALTHQUITY INC	\$751,188.73
10/17/25	V1007655	Electronic Wire Transfer	L215.20 H.S.A. CONTRIBUTIONS	Payroll, Benefits, Investments, Etc.	C0220	HEALTHQUITY INC	\$461,244.53
10/03/25	740596	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0190	DS ERICKSON & ASSOC	\$598.22
10/03/25	740597	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	\$306.85
10/03/25	740598	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	\$197.62
10/03/25	740599	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	\$310.22
10/03/25	740600	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	\$263.40
10/03/25	740603	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0179	RODENBURG LAW FIRM	\$535.41
10/03/25	740604	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0053	STEWART ZLIMEN & JU	\$428.06
10/03/25	V1007640	Electronic Wire Transfer	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0059	MN DEPT OF REVENUE	\$1,170.57
10/17/25	740790	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0190	DS ERICKSON & ASSOC	\$598.22
10/17/25	740792	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0127	GURSTEL LAW FIRM PA	\$324.07
10/17/25	740793	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	\$214.98
10/17/25	740794	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	\$337.54

CHECK DATE	CHECK #	PAYMENT TYPE	ACCOUNT DESCRIPTION	SUB ACCOUNT	VENDOR #	VENDOR NAME	AMOUNT
10/17/25	740795	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	\$293.83
10/17/25	740796	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0072	MESSERLI & KRAMER P	\$279.73
10/17/25	740797	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0179	RODENBURG LAW FIRM	\$535.41
10/17/25	740798	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0179	RODENBURG LAW FIRM	\$392.64
10/17/25	740799	Vendor Check	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0053	STEWART ZLIMEN & JU	\$390.35
10/17/25	V1007662	Electronic Wire Transfer	L215.21 GARNISHMENTS	Payroll, Benefits, Investments, Etc.	C0059	MN DEPT OF REVENUE	\$2,450.14
10/03/25	V1007632	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0217	FLORIDA STATE DISBU	\$208.50
10/03/25	V1007638	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0043	MN CHILD SUPPORT	\$3,221.30
10/03/25	V1007644	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0212	WI SCTF	\$150.00
10/17/25	V1007654	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0217	FLORIDA STATE DISBU	\$208.50
10/17/25	V1007660	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0043	MN CHILD SUPPORT	\$3,434.30
10/17/25	V1007665	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0185	SC STATE DISBURSEME	\$444.76
10/17/25	V1007667	Electronic Wire Transfer	L215.22 CHILD SUPPORT	Payroll, Benefits, Investments, Etc.	C0212	WI SCTF	\$150.00
10/31/25	V1007749	Electronic Wire Transfer	L215.23 FLEXIBLE SPENDING	Payroll, Benefits, Investments, Etc.	C0220	HEALTHQUITY INC	\$39,382.01
10/31/25	V1007750	Electronic Wire Transfer	L215.23 FLEXIBLE SPENDING	Payroll, Benefits, Investments, Etc.	50751	FURTHER	\$3,204.79
10/31/25	V1007750	Electronic Wire Transfer	L215.26 PEIP HRA	Payroll, Benefits, Investments, Etc.	50751	FURTHER	\$35.60
10/29/25	740919	Vendor Check	L230.00 DEFERRED REVENUE	Payroll, Benefits, Investments, Etc.	56060	TRAN, CUONG	\$49.50
10/01/25	740582	Vendor Check	R040 TUITION	Payroll, Benefits, Investments, Etc.	56011	TOWNSEND, ONESHIA	\$69.00
10/08/25	740689	Vendor Check	R040 TUITION	Payroll, Benefits, Investments, Etc.	56022	TRAM, VAN TUONG	\$14,900.00
10/22/25	740851	Vendor Check	R090 CLEARING	Payroll, Benefits, Investments, Etc.	A1662	REGION 5AA	\$2,195.00
10/29/25	740907	Vendor Check	R090 CLEARING	Payroll, Benefits, Investments, Etc.	A1662	REGION 5AA	\$2,920.00
10/29/25	740908	Vendor Check	R090 CLEARING	Payroll, Benefits, Investments, Etc.	A1662	REGION 5AA	\$3,890.00
10/31/25	V1007745	Electronic Wire Transfer	R092 INTEREST ON INVESTMENTS	Payroll, Benefits, Investments, Etc.	00588	MSDLAF	\$2,724.11
				<b>Payroll, Benefits, Investments, Etc. Subtotal</b>			<b>\$30,209,761.86</b>
				<b>Overall Total</b>			<b>\$62,409,206.40</b>

**TO:** Bart Becker, Lindsey Pickett, John Schetinski  
**CC:** Sherri Lincoln  
**FROM:** Kari Carlson, Administrative Assistant DLT  
**DATE:** 11.13.25  
**RE: DLT APPROVED FUNDRAISING ACTIVITY**

The Division of Leadership, Teaching, and Learning has approved the following fundraising request listed below. Please understand that this proposed fundraising request is not officially authorized until it is approved by the School Board.

<b>School</b>	<b>MGS</b>
<b>Sponsoring Organization</b>	<b>DECA</b>
<b>Adult Advisor</b>	<b>John Schetinski</b>
<b>Event</b>	Selling Chocolate Bars
<b>Date(s)</b>	10/15-10/29/25
<b>DLT Approved</b>	<b>11.12.25</b>
<b>Board Approval Date</b>	Will be added to the <b>11.18.25</b> School Board Agenda for approval

TO: Bart Becker, Lindsey Pickett, Peter Buller  
CC: Sherri Lincoln  
FROM: Kari Carlson, Administrative Assistant DLTL  
DATE: 11.13.2025  
**SUBJECT: APPROVAL OF PROPOSED EDUCATIONAL TRIP –  
CONTINENTAL U.S.**

The Division of Leadership, Teaching, and Learning has approved the following Extended Educational Trip. Please understand that this proposed educational trip is not officially authorized until it is approved by the School Board.

<b>School:</b>	MGSH
<b>Sponsoring Organization:</b>	Concert Band
<b>Adult Advisors:</b>	Peter Buller, Wade Schroeder, Ruth Buller
<b>Destination:</b>	North Dakota State University, Fargo
<b>Departure Date:</b>	3.3.26
<b>Return Date:</b>	3.4.26
<b>DLTL Approved</b>	11.12.25
Board Approval Date	Will be added to the <b>11.18.25</b> School Board Agenda for approval

TO: Bart Becker, Lindsey Pickett, Peter Buller  
CC: Sherri Lincoln  
FROM: Kari Carlson, Administrative Assistant DLTL  
DATE: 11.13.2025  
**SUBJECT: APPROVAL OF PROPOSED EDUCATIONAL TRIP –  
CONTINENTAL U.S.**

The Division of Leadership, Teaching, and Learning has approved the following Extended Educational Trip. Please understand that this proposed educational trip is not officially authorized until it is approved by the School Board.

<b>School:</b>	MGSH/PCSH/OSH
<b>Sponsoring Organization:</b>	Grove Area Percussion
<b>Adult Advisors:</b>	Peter Buller
<b>Destination:</b>	Dayton, OH
<b>Departure Date:</b>	4.14.26
<b>Return Date:</b>	4.19.26
<b>DLTL Approved</b>	11.12.25
<b>Board Approval Date</b>	Will be added to the <b>11.18.25</b> School Board Agenda for approval

TO: Antwan Harris, Keelie Sorensen, Christopher Moua

CC: Sherri Lincoln

FROM: Kari Carlson, Administrative Assistant DLTl

DATE: 11.13.2025

**SUBJECT: APPROVAL OF PROPOSED EDUCATIONAL TRIP –  
CONTINENTAL U.S.**

The Division of Leadership, Teaching, and Learning has approved the following Extended Educational Trip. Please understand that this proposed educational trip is not officially authorized until it is approved by the School Board.

<b>School:</b>	PCSH
<b>Sponsoring Organization:</b>	Hmong Boy's Group
<b>Adult Advisors:</b>	Christopher Moua, Chayeng Yang
<b>Destination:</b>	BWCA
<b>Departure Date:</b>	6.17.26
<b>Return Date:</b>	6.21.26
<b>DLTL Approved</b>	11.12.25
<b>Board Approval Date</b>	Will be added to the <b>11.18.25</b> School Board Agenda for approval

## **Consent Agenda – Personnel Items**

*School Board approval of personnel recommendations authorizes the appropriate Board officer(s) or school district administration or staff to sign all documents necessary to effectuate these agreements.*

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### **Licensed Personnel**

#### **Retirements**

Susan Dobratz, ECSE, Speech, full time, employment date 08/31/09, effective 12/31/25

#### **Resignations**

Nicholas Varichak, 279 Online, Teacher, full time, effective 06/11/2025

ADD Adam Woods, Osseo Senior, Assistant Principal, full time, effective 12/1/25

#### **Leaves of Absence**

Kendra Cook, Birch Grove, Grade K, full time, effective 10/27/25

Karen Kennedy, Basswood, Assistant Principal, full time, effective 10/29/25

Erin McCormick, Park Center Senior, Counselor, full time, effective 10/14/2025

Ellen Stewart, Osseo Senior, Assistant Principal, full time, effective 10/30/25

ADD Christopher Kestly, Maple Grove Middle, Social Studies, full time, effective 11/07/25

ADD Garrett Lee, Maple Grove Senior, Science, full time, effective 11/11/25

ADD Darcy Otto, Osseo Senior, Special Education, full time, effective 11/13/25

ADD Heidi Stodola, Osseo Middle, Music, full time, effective 10/30/25

#### **Returning from Leave**

Mahrya Brezinka, Zanewood, Grade 5, full time, effective 11/03/25

Jacob Donaldson, Park Center Senior, Math, full time, effective 10/16/25

Michael Herdan, Maple Grove Middle, Social Studies, full time, effective 10/27/25

Brett Holmberg, Osseo Middle, Special Education, full time, effective 10/31/25

Bonnie Knapp, North View Middle, Music, full time, effective 11/03/25

Florinda Penaloza Romero, Fair Oaks, Special Education, full time, effective 11/03/25

Maizong Thao, Woodland, Grade 4, full time, effective 11/03/25

Lisa Ulrich, ECSE, Physical Therapist, full time, effective 10/29/25

ADD Emily Kraus, Brooklyn Middle, Math, full time, effective 1/13/25

ADD Megan Schill-Fellers, Rush Creek, Grade 5, full time, effective 11/17/25

#### **Employment**

Tabassuma Bari, Willow Lane, SpEd, full time, effective 10/29/25

Gary Bowman, Rush Creek, Grade 3, full time, effective date 11/19/25

Ashley Egan, North View Middle, Academic Support, part time, effective 11/12/25

Lindsey Lee, Park Center Senior, RN, full time, effective 10/28/25

Alondra Resendiz Saucedo, Garden City, Long Term Substitute, full time, effective 11/3/25

#### **Change of Status**

Christi Boots, Edinbrook, Long Term Substitute 4th Grade, full time, effective 11/3/25

Benjamin Waldhauser, Edinbrook, Teacher - BIT, full time, effective 11/17/25

#### **Positions Ending**

Douglas Anderson, Osseo Middle, Resource ESP, full time, effective date 10/28/25

Jody Kinneberg, North View Middle, Orchestra, full time, effective date 11/3/25

## **Consent Agenda – Personnel Items**

*School Board approval of personnel recommendations authorizes the appropriate Board officer(s) or school district administration or staff to sign all documents necessary to effectuate these agreements.*

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Greg Nathe, Park Center Senior, Math, full time, effective date 10/16/25

## **Nonlicensed Personnel**

### **Retirement**

Steven Aljets, ESC, Bus Transportation, part time, employment date 10/22/09, effective 01/20/26

Cheri Warwick, Osseo Middle, Nutrition Manager, full time, employment date 9/29/05, effective 11/13/25

### **Resignations**

Tyra Agyili, Fernbrook, Kidstop ESP, part time, employment date 04/24/24, effective 11/09/25

Mary Burtness, Basswood, Clerical ESP, part time, employment date 01/3/17, effective 11/3/25

Reeta Chowhurdy, Rice Lake, ESP, part time, employment date 9/2/25, effective 10/3/25

Edvonte Copeland, Osseo Senior, ESP, part time, employment date 10/29/24, effective 11/4/25

Mary Eatmon, Maple Grove Senior, Nutrition Assistant, part time, employment date 9/2/25, effective 9/16/25

Sadik Hassan, Weaver Lake, Kidstop ESP, part time, employment date 09/05/25, effective 10/17/25

Teleisia Hufanga, Park Center Senior, Instructional ESP, part time, employment date 12/5/22, effective 11/7/25

Isaiah Kramber, Maple Grove Middle, Custodian, full time, employment date 2/12/24, effective 11/7/25

Anna Stark, Basswood, Nutrition Assistant, part time, employment date 9/16/25, effective 10/24/25

ADD Kenisha Jyles, Birch Grove, ESP, part time, employment date 3/17/25, effective date 11/11/25

ADD Courtney Kielb, ESC, Accountant Student Services, employment date 9/11/23, effective 12/1/25

ADD Kora Vietanen, Rush Creek, Kidstop ESP, part time, employment date 10/9/17, effective date 11/25/25

### **Leaves of Absence**

Roxanne Aitkin, Maple Grove Senior, AESP 1, part time, effective 11/06/25

Alejandra Catarino Mendoza, Enrollment Center, Enrollment, full time, effective 11/04/2025

Thomas Hus, ESC, Transportation, full time, effective 10/27/25

Deborah Mattson, Woodland, Clerical ESP, part time, effective 9/24/25

Clay Sawatzke, ESC, Management I-M, full time, effective 10/30/25

Sarah Schmidt, Fair Oaks, ESP, part time, effective 11/04/25

Tyler Siverson, ESC, Custodian, full time, effective 10/09/25

ADD Andra St. Arnauld, OEC, Nutrition Manager, full time, effective 11/07/25

ADD Steve Van Dyke, Oak View, Custodian, full time, effective 11/17/25

### **Returning from Leave**

Mariam Abbas, ECSE, Admin Assistant, full time, effective 10/27/25

Jordan Gulbrandson, Basswood, Custodian, full time, effective 10/27/25

Lynda Henderscheid, Elm Creek, Nutrition Manager, full time, effective 10/20/25

Clifford Janke, Cedar Island, Special Ed ESP, part time, effective 10/23/25

Deborah Mattson, Woodland, Clerical ESP, part time, effective 10/29/25

Brianna Reichert, ESC, Transportation, Admin Assistant, full time, effective 11/03/25

Kora Vietanen, Rush Creek, Kidstop ESP, part time, effective 10/20/25

ADD Lisa Hunter Donaldson, Park Center Senior, Student Services, full time, effective 11/11/25

ADD Christopher Likness, Basswood, Custodian, full time, effective 11/11/25

ADD Sarah Schmidt, Fair Oaks, Special Ed ESP, part time, effective 11/14/2025

ADD Isabella Veopradith, Osseo Senior, Instructional ESP, part time, effective 11/10/25

## **Consent Agenda – Personnel Items**

*School Board approval of personnel recommendations authorizes the appropriate Board officer(s) or school district administration or staff to sign all documents necessary to effectuate these agreements.*

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### *Returning from Leave, continued*

- ADD Rachel Walton, Brooklyn Middle, Business Manager, full time, effective 11/11/25
- ADD Sydney Weiman, Maple Grove Senior, Nutrition Assistant, part time, effective 11/13/25

### **Employment**

- Seth Falcon, ESC, Ice Arena Attendant, part time, effective 11/12/25
- Irish Guana, Park Brook, SpEd, part time, effective 10/23/25
- Kristine Guerra, Fernbrook, Nutrition Manager, full time, effective 10/28/25
- Karrie Haedtke, Rice Lake, ESP, part time, effective 10/20/25
- Madison Herfurth, CBVAT, ESP, part time, effective 11/17/25
- Bai Jassy, Park Center Senior, EL, part time, effective 11/3/25
- Andre Lao, ESC, ESP Info Tech, part time, effective 11/3/25
- Jimmy Moua, ESC, Custodian, part time, effective 11/12/25
- Deshawn Pickford, Rice Lake, Kidstop ESP, part time, effective 10/27/25
- Michael Recker, Edinbrook, ESP, part time, effective 11/17/25
- Cheryl Shaddrick, ESC, Custodian, part time, effective 11/10/25
- Shelly Stiltz, Weaver Lake, Nutrition Manager, full time, effective 11/17/25
- Marshall Thompson, ESC, Director Labor Relations, full time, effective 11/5/25

### **Change of Status**

- Nancy Adams, Rush Creek, Kidstop ESP, part time, effective 11/6/25
- Florence Agu, Edinbrook, Kidstop ESP, part time, effective 11/5/25
- Aden Ahmed, ESC, Technology ESP, part time, effective 11/3/25
- Mitra Autar, ECSE, SpEd, part time, effective 11/3/25
- Jakob Bradford, Park Center Senior, Instructional ESP, part time, effective 11/10/25
- Jason Cardinal, Edinbrook, Dayperson, full time, effective 10/27/25
- Timothy Feist, Maple Grove Middle, Dayperson, full time, effective 11/10/25
- Jade Forrester, Cedar Island, Kidstop ESP, part time, effective 10/24/25
- Hannah Painter, Park Center Senior, ESP SpEd Float, part time, effective 10/13/25
- Jeffery Plude, Maple Grove Senior, SpEd, part time, effective 10/27/25
- Carmen Schiro, ESC, Accounting Analyst, full time, effective 11/3/25
- Tekie Simon, Brooklyn Middle, 2nd Shift Custodian, full time, effective 10/27/25
- Hannah Simpson, ABE, Adult Basic Education, full time, effective 11/10/25
- Kalli Suhr, Rush Creek, Kidstop ESP, part time, effective 11/10/25
- Sara Warner, ESC, Technology ESP, part time, effective 11/3/25
- Lily Yang, Rush Creek, Kidstop ESP, part time, effective 11/5/25
- ADD Ashish Biswas, ESC, Kidstop ESP Float, part time, effective date 11/12/25
- ADD James Council, Fernbrook, Custodian, full time, effective date 11/17/25
- ADD Christopher Schrom, Fair Oaks, Custodian, full time, effective date 11/17/25
- ADD Gail Recker, ESC, Administrator professional, full time, effective date 12/1/25

# Northwest Family Resource Collaborative

## 2025-2026 Memorandum of Understanding – Northwest Immunization Clinic Immunization Nurse Program

This 2025-2026 Memorandum of Understanding provides an Overview of the Northwest Immunization Clinic Immunization Nurse program, Collaboration Partnership Roles, Funding, Operations, Staffing, Patient Records, and Staff Scheduling.

### Overview

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The Northwest Immunization Clinic provides free immunizations for eligible residents of Hennepin County who are using state insurance for uninsured and underinsured spanning infants to age 19, along with newly arrived adults. Minnesota requires vaccines for infants, 7<sup>th</sup> grade and 12<sup>th</sup> grade enrollment.

This clinic is funded by the Northwest Family Resource Collaborative (NWFRC) operated in partnership with the Osseo Area School District, Dr. Camille DeLisi, DO, Minnesota Vaccines for Children Program (MnVFC), Minnesota Department of Health and Hennepin County Human Services Immunization.

**Original Vision.** The Northwest Immunization Clinic was launched in 2003 at Zanewood to provide free vaccines through the Minnesota Vaccines for Children program, addressing the health needs of families in the NWFRC service area. The initiative aimed to boost school success by minimizing delays in school enrollment and disruptions due to missing immunizations.

Early efforts focused on a holistic approach, connecting families with healthcare, insurance, and community resources through partnerships with Portico Healthnet, Park Nicollet Foundation, and the Child & Teen Check-up program. Support was also provided by regional Family Advocates.

As community needs evolved, so did the clinic location. The clinic moved in 2006–2007 to join the Osseo Area Schools' Enrollment Center, continuing the clinic's goal of removing school enrollment barriers and improving vaccine access.

During the COVID pandemic, Hennepin County Public Health partnered with NWFRC to address declining immunization rates in Northwest Hennepin County. In response, NWFRC and Osseo Area Schools explored expanding the Northwest Immunization Clinic in 2022 with additional staff and hours to be funded by the county. Expansion efforts ended as the pandemic subsided.

**Present Day.** By 2023, both the fluctuations in vaccine availability and the broadly available providers of vaccines for families who qualify through the MnVFC impacted the Northwest Immunization Clinic's ability to provide robust immunization services.

In 2024, the Clinic served a total of 813 patients: 79 infants-age 6, 461 youth ages 7-18, and 273 adults. For comparison, the clinic served 1,098 patients in 2023 and 1,464 patients in 2015.

Vaccines are provided under the Vaccines for Children and Vaccines for Adults Centers for Disease Control program, pending continuation of federal funding.

## Collaboration Partnership Roles

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Northwest Immunization Clinic operates under the standing orders of Dr. Camille A. DeLisi, DO, who is also employed at Park Nicollet Clinic. (Appendix 1)

**Clinic Space.** Osseo Area Schools shall provide clinic space(s) for the Northwest Immunization Clinic, currently located at Osseo Area Schools Enrollment Center, 7051 Brooklyn Blvd.

**Immunization Nurse.** Osseo Area Schools shall, at its cost, designate an individual (“the Nurse”) to coordinate the Northwest Immunization Clinic and serve as the primary contact between Northwest Family Resource Collaborative and the District.

- The Nurse will be an employee of Osseo Area Schools and not of Northwest Family Resource Collaborative.
- The Nurse’s job description must be agreed to by Osseo Area Schools and Northwest Family Resource Collaborative and may be changed from time to time by written agreement of the parties. (Appendix 2)

The Northwest Immunization Clinic nurse shall:

- Provide periodic updates to Northwest Immunization Clinic—Policies and Procedures. (Appendix 3)
- Provide monthly reports to Northwest Family Resource Collaborative.
- Provide seasonal content for Osseo Area Schools communications and website.
- Attend periodic partner meetings with Northwest Family Resource Collaborative.
- Coordinate site visits with the Minnesota Department of Health. (Appendix 4)

**Staff oversight.** Multiple partners shall oversee the NW Immunization Clinic staff.

- The Osseo Area Schools Health Services Coordinator shall oversee clinical staff at the NW Immunization Clinic.
- The on-site Osseo Area Schools Enrollment Center Coordinator shall include staff in Enrollment Center team meetings and training courses and be a management resource. This person shall oversee annual and flex scheduling.

**Equipment.** Per the partnership award, Osseo Area Schools shall provide both office and clinic space, equipment, and furniture.

**Medical Supplies.** Northwest Family Resource Collaborative shall provide clinical supplies ordered through McKesson Medical.

**Licensing.** Minnesota Department of Health (or Hennepin County Human Services Immunization) shall oversee the clinical operations of the NW Immunization Clinic and provide annual reviews, including storing, charting, and site visits.

**Insurance.** The Northwest Immunization Clinic and providers shall carry insurance.

**Collaborating.** Northwest Family Resource Collaborative is a willing collaborator in the planning and operations of the Northwest Immunization Clinic.

**Partnership Award Management.** Osseo Area Schools shall provide a grant manager for this partnership award.

## Funding, Operations and Staffing

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**Partnership Award.** The Northwest Family Resource Collaborative shall award a partnership grant via contract to provide funding for the Immunization Nurse, LSN, salary and benefits through June 30, 2026, pending availability of Federal funding, potentially renewable on an annual basis as agreed upon by both parties.

**Program Expenses.** Clinic operations materials ordered through McKesson Medical, mileage and printing are also covered via the partnership grant contract.

**Invoicing.** Invoices shall be provided to Northwest Family Resource Collaborative for payment on a monthly basis.

**Wages.** Salary and benefits will be paid in accordance with the teacher contract, 181 days.

**Work plan.** In the event of clinic closure, a clinic closure plan shall be produced by the NW Immunization Clinic clinical staff, school and funding partners at least 60 days prior to closure.

## Patient Records

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The Northwest Immunization Clinic nurse shall cross-reference MIIC, school records, and family records, to ensure that patients receive appropriate care.

**Digital records** shall be updated via MIIC – Minnesota Immunization Records system.

**Digital copies** shall be stored indefinitely or as per MIIC requirements. The digital documents shall be stored on an external hard drive and as the property of the Osseo Enrollment Center.

**Paper records** shall be digitized by June 30, 2026, then securely shredded.

## Staff Schedule - Immunization Nurse

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The Northwest Immunization Clinic nurse shall follow the Teacher Contract, stretch calendar.

- Annually July 1 – June 30
- 8-hour days
- 181 Days per calendar year
- Provide immunizations by appointment only,

- Provide clinic operations and records retention at Northwest Immunization Clinic, currently located within the Osseo Area Schools Enrollment Center.

## Appendix

1. MnVFC Agreement [Doctor Authorization for Clinic Operations](#) and Doctor Camille DeLisi, DO, [Standing Orders](#)
2. 2013 Immunization Nurse [Job Posting](#)
3. 2023 Northwest Immunization Clinic – [Policies and Procedures](#)
4. Minnesota Department of Health [2025 Vaccines For Children \(VFC\) Site Visit](#)

*This Memorandum of Understanding is valid with a signed Partnership Award for Contracted Services – Immunization Clinic Immunization Nurse Program.*

## **PARTNERSHIP AWARD FOR CONTRACTED SERVICES -NORTHWEST IMMUNIZATION CLINIC IMMUNIZATION NURSE PROGRAM-**

This Agreement is between Northwest Family Resource Collaborative (“NWFRFC”) and Osseo Area Schools, 11200 93<sup>rd</sup> Ave N, Maple Grove, MN 55369 (“CONTRACTOR”) for the Northwest Immunization Clinic Immunization Nurse Program.

### **BACKGROUND**

NWFRFC envisions a northwest Hennepin County area where all children, youth, and families flourish in school, home, and community. To this end, NWFRFC focuses on systems change while collaborating with organizations serving children, youth, and families in living full, healthy lives.

The NWFRFC service region includes the cities of Brooklyn Center, Brooklyn Park, Champlain, Maple Grove, Osseo, and portions of Corcoran, Dayton, Rogers, and Plymouth, and Brooklyn Center Community Schools, Osseo Area Schools, and the Hennepin Portion of Anoka-Hennepin.

The NWFRFC desires to advance vaccines access for infants, 7<sup>th</sup> grade students and 12<sup>th</sup> grade students and promote contagious disease prevention and vaccine awareness.

The NWFRFC is committed to offering services via a care provider to persons who are unable to afford or otherwise have barriers to accessing care.

CONTRACTOR is providing the Immunization Clinic Program where staff engage parents, guardians and vaccine recipients in such a way that the home – school connection is strengthened.

CONTRACTOR is committed to providing vaccines for families who qualify through Minnesota Vaccines for Children (MnVFC) at the Northwest Immunization Clinic to increase access to school registration.

### **RECITALS**

WHEREAS the NWFRFC is organized under the Family Services Collaborative legislation (Minnesota Statute 124D.23 and 256F.13) as a service agreement agency and maintains a Governance Commission, and

WHEREAS the NWFRFC maintains an Integrated Fund with Independent School District #279 (Osseo Area Schools) as the fiscal agent for that fund, and

WHEREAS the NWFRFC desires to contract for the Northwest Immunization Clinic Immunization Nurse program services with CONTRACTOR, and

WHEREAS, the Northwest Immunization Clinic Immunization Nurse Program has been developed in partnership between NWFRFC and CONTRACTOR.

CONTRACTOR represents that it is duly qualified and agrees to perform all services described in this Agreement;

NOW, THEREFORE, the parties agree as follows:

### **1. Term of Agreement**

1.1 Effective Date. November 20, 2025, or the date all required signatures are obtained, whichever is later.

1.2 Expiration Date. June 30, 2026.

### **2. CONTRACTOR'S Duties**

2.1 Staffing. Recruit, hire, train, and supervise the staff. Ensure that the staff has the appropriate experience, training, qualifications, and license to perform all services and tasks they are assigned.

2.2 Equipment and Purchasing. Per the partnership award, Osseo Area Schools shall provide both office space, equipment, and furniture. Osseo Area Schools shall ensure NWFRC's ability to order computers and utilize district technology services through ISD 279 for positions funded by NWFRC and working at an ISD 279 building. Additionally, Osseo Area Schools shall collaboratively coordinate purchases requiring a Purchase Order or shipping charges.

2.3 Background Check. Obtain a background check pursuant to the Minnesota Child Protection Background Check Act for each employee, volunteer or agent assigned to the applicable schools. If CONTRACTOR receives a report that an employee, volunteer, or agent assigned to the schools has ever been convicted of a background check crime, as defined by MN Stat. 299C.61, CONTRACTOR will take immediate steps to notify the School District of the report and remove such employee, volunteer, or agent from his/her assignment at the schools.

2.4 Business Insurance. Warrant that it has acquired, and will maintain during the term of this Agreement, general liability and professional malpractice insurance coverage in the amounts which meet or exceed the amounts prescribed in MN. Stat. 466.04, subd.1(a) (2004) as well as worker's compensation insurance. A copy shall be provided to NWFRC.

2.5 Client Confidentiality. Ensure the confidentiality and privacy of protected health information obtained from students and families served as defined by the Minnesota Government Data Practices ACT ("MGDPA") and Health Insurance Portability and Accountability Act (HIPAA) guidelines.

2.6 Invoice. Remit an invoice to NWFRC at a minimum on a quarterly basis. The invoice shall include total CONTRACTOR expenses for the designated positions' salary and benefits as well as continuing education and mileage as agreed upon.

- a) Disallowed expenses include depreciation, office space, and office expenses.
- b) The invoice shall also include total reimbursement received from either Hennepin County or the State of Minnesota.
- c) CONTRACTOR shall provide a separate statement to NWFRC indicating total reimbursement received from the State of Minnesota Medical Assistance program for inclusion in the NWFRC integrated funding stream report.
- d) CONTRACTOR shall provide a separate semi-annual statement to NWFRC indicating total in-kind office space in use for the program.

2.7 Reports. Provide reports and other statistical, demographic, tracking and performance information as requested by NWFRC.

- a) A report form shall be provided by NWFRC.

### 3. NWFRC Obligations

#### 3.1 Reimbursement.

NWFRC agrees to reimburse CONTRACTOR upon receipt of the monthly invoice for the following expenses for the Northwest Immunization Clinic Immunization Nurse Program:

- a) Salary and benefits
- b) Medical supplies ordered via McKesson Medical
- c) Program flyer printing
- d) Secure patient medical record document shredding

3.2 Facilitate site placement. NWFRC agrees to assist with site placement of Northwest Immunization Clinic Immunization Nurse staff as requested.

3.3 Attend CONTRACTOR meetings for Northwest Immunization Clinic. NWFRC agrees to attend CONTRACTOR meetings with leadership.

### 4. Consideration and Payment

4.1 Consideration. CONTRACTOR will be paid up to a total \$128,000 for performance of the work required pursuant to this Agreement to include salary and benefits for 1.0 FTE Immunization Nurse staff; medical supplies of syringes, Band-Aids, and gauzes ordered through McKesson Medical; program flyer printing costs; and patient medical records secure shredding.

Salary and benefits 1.0 FTE	\$111,858.95 salary + benefits
Medical supplies: syringes, band-aids, gauze	\$ 5,000.00
Printing	\$ 500.00
Patient records shredding	\$ 500.00
Total	\$116,858.95

4.2 Invoices. NWFRC will pay CONTRACTOR within 30 working days after CONTRACTOR presents an itemized invoice for the services actually performed. Invoices may be submitted on a monthly basis or when CONTRACTOR has completed all work that is the subject of this Agreement.

4.3 Conditions of Payment. All services provided by CONTRACTOR under this Agreement must be performed to NWFRC satisfaction, as determined at the sole discretion of NWFRC Authorized Representative(s).

- a) Payment will be subject to satisfactory completion of all reports and requests for data and other information made by the NWFRC.
- b) CONTRACTOR will not receive payment for work found by NWFRC to be unsatisfactory or performed in violation of federal, state, or local law.

### 5. Authorized Representatives and Project Manager

#### 5.1 Authorized Representatives.

- a) CONTRACTOR's Authorized Representative is John Morstad, Chief Financial Officer. If CONTRACTOR's Authorized Representative changes at any time during this Agreement, CONTRACTOR must immediately notify NWFRC's Executive Director.
- b) NWFRC's Authorized Representatives for this Agreement are the Executive Director and a Co-Chair, of the NWFRC, and they have the responsibility to monitor CONTRACTOR's performance.

5.2 Project Manager. NWFRC Program Manager for this Agreement is Rachel Harris, Executive Director, 11200 93<sup>rd</sup> Avenue North, Maple Grove, MN.

## **6. Assignment, Amendments, and Contract Complete**

6.1 Assignment. CONTRACTOR may neither assign nor transfer any rights or obligations under this Agreement without the prior consent of NWFRC and a fully executed Assignment Agreement, executed and approved by the same parties who executed and approved this Agreement, or their successors in office.

6.2 Amendments. Any amendment to this Agreement must be in writing and will not be effective until it has been executed and approved by the same parties who executed and approved the original contract, or their successors in office.

6.3 Contract Complete. This Agreement contains all negotiations and agreements between NWFRC and CONTRACTOR. No other understanding regarding this Agreement, whether written or oral, may be used to bind either party.

## **7. Liability**

CONTRACTOR must indemnify, save, and hold NWFRC, its agents, and employees harmless from any claims or causes of action, including attorney's fees incurred by NWFRC arising from the performance of this Agreement by CONTRACTOR or CONTRACTOR's agents or employees. This clause will not be construed to bar any legal remedies CONTRACTOR may have for NWFRC failure to fulfill its obligations under this Agreement.

CONTRACTOR shall hold general aggregate Commercial General Liability insurance of \$2,000,000 to fulfill its obligations under this Agreement.

## **8. Audits**

In accordance with the agreements between NWFRC and its funders, CONTRACTOR's books, records, documents, and accounting procedures and practices relevant to this Agreement are subject to examination by NWFRC and/or a state or federal Auditor, for a minimum of three years from the end of this Agreement.

## **9. Intellectual Property**

NWFRC owns all rights, program rights, title, and interest in all of the intellectual property rights, including copyrights, patents, trade secrets, trademarks, and service marks in the Works and Documents *created and paid for under work order contracts*. Works means all inventions, improvements, discoveries (whether patentable), databases, computer programs, reports, notes, studies, photographs, negatives, designs, drawings, specifications, materials, tapes, and disks conceived, reduced to practice, created, or originated by CONTRACTOR, its employees, agents, and subcontractors, either individually or jointly with others in the performance of this Agreement. Works includes "Documents." Documents are the originals of any databases, computer

programs, reports, notes, studies, photographs, negatives, designs, drawings, specifications, materials, tapes, disks, or other materials, whether in tangible or electronic forms, prepared by CONTRACTOR, its employees, agents, or subcontractors, in the performance of this Agreement. The Documents will be the exclusive property of NWFRC, and all such Documents must be immediately returned to NWFRC by CONTRACTOR upon completion or cancellation of the Agreement. To the extent possible, those Works eligible for copyright protection under the United States Copyright Act will be deemed “works made for hire.” CONTRACTOR assigns all right, title, and interest it may have in the Works and the Documents to NWFRC. CONTRACTOR must, at the request of NWFRC, execute all papers and perform all other acts necessary to transfer or record NWFRC’s ownership interest in the Works and Documents.

## **10. Proprietary Property**

10.1 Materials. The Regional Family Advocate Program is a program of the NWFRC and includes all materials, specifications, position descriptions, plans, designs, documentation, and other work product created for or used in implementing the Program. The Program may not be replicated in any manner or form, edited, modified, sold, or otherwise be distributed or used by the Contracting Agency with another entity without the explicit written permission of the NWFRC.

10.2 Marketing. The NWFRC shall be a part of any publicity, presentations, or other public representations of the Northwest Immunization Clinic Immunization Nurse Program formally or informally.

## **11. Workers’ Compensation**

CONTRACTOR certifies that it is in compliance with Minn. Stat. 176.181, subd. 2, pertaining to worker’s compensation insurance coverage. CONTRACTOR’s employees and agents will not be considered NWFRC employees. Any claims that may arise under the Minnesota Workers’ Compensation Act on behalf of these employees or agents and any claims made by any third party as a consequence of any act or omission on the part of these employees or agents are in no way NWFRCs’ obligation or responsibility.

## **12. Governing Law, Jurisdiction, and Venue**

Minnesota law, without regard to its choice-of-law provisions, governs this Agreement. Venue for all legal proceedings out of this Agreement or its breach must be in the appropriate state or federal court with competent jurisdiction in Hennepin County, Minnesota.

## **13. Termination**

13.1 Termination. Either party may cancel this Agreement at any time, with or without cause, upon 30 days’ written notice to the other party. Upon termination, CONTRACTOR will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed.

13.2 Termination *for Insufficient Funding*. NWFRC may immediately terminate this Agreement if it does not obtain funding from funding sources, or if funding cannot be continued at a level sufficient to allow for the payment of the services covered here. Termination must be by written notice to CONTRACTOR. NWFRC is not obligated to pay for any services that are provided after notice and effective date of termination. CONTRACTOR will be entitled to payment, determined on a pro-rated basis, for services satisfactorily performed to the extent that funds are available. NWFRC will not be assessed any penalty if the Agreement because of the decision of any funding source not to appropriate funds. NWFRC must provide CONTRACTOR notice of the lack of funding within a reasonable time of NWFRC receiving that notice.

Section 13.3 Termination for *Insufficient Staffing*: In the event that CONTRACTOR determines it cannot staff the position(s) contemplated in this Agreement, this contract may be terminated immediately upon written notice to NWFRC.

#### **14. Data Disclosure**

CONTRACTOR consents to disclosure of its social security number, federal employer tax identification number, and/or Minnesota tax identification number, to federal and state tax agencies and NWFRC personnel involved in the payment of agency obligations. These identification numbers may be used in the enforcement of federal and state tax laws which could result in action requiring CONTRACTOR to file state tax returns and pay delinquent state tax liabilities, if any.

THE PARTIES SIGNIFY ACCEPTANCE OF THIS PARTNERSHIP AWARD  
AND THE 2025-2026 NORTHWEST IMMUNIZATION CLINIC IMMUNIZATION NURSE PROGRAM  
MEMORANDUM OF UNDERSTANDING  
BY SIGNING BELOW:

**Northwest Family Resource Collaborative**

**Osseo Area Schools**

\_\_\_\_\_  
Rachel Harris, Executive Director

\_\_\_\_\_  
John Morstad, Chief Financial Officer

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_  
Deirdra Yarbrow, Chair

Dated: \_\_\_\_\_

# Northwest Family Resource Collaborative

## 2025-2026 Memorandum of Understanding – Regional Family Advocate Program

This 2025-2026 Memorandum of Understanding provides an Overview of the Regional Family Advocate program, Collaboration Partnership Roles, Funding, Operations and Staffing.

### Overview

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The Regional Family Advocate (Advocate) is a program operated in partnership between Osseo Area Schools and Northwest Family Resource Collaborative to support families with children aged 0-18 (up to 21 for children with disabilities) within the Northwest Family Resource Collaborative (NWFRC) region by promoting self-sufficiency.

**Background.** The Family Advocate program initially began in 1996 and expanded in 2003 to serve more school districts. In 2009, Anoka-Hennepin and Brooklyn Center merged their programs due to staffing challenges. By 2018, the program transitioned to a regional family advocate model to better serve the NWFRC service area which includes Osseo Area Schools, Brooklyn Center Community Schools and the Hennepin portion of Anoka-Hennepin, and the nine cities within the school district boundaries.

In 2024, the Advocate supported 376 families with 791 referrals—more families than any of the past four years. As resources became easier to access, the Advocate's role shifted toward supporting school staff, assisting with completing necessary forms and helping families navigate complex systems.

**Scope of Work.** The Advocate connects families with essential services including healthcare, housing, food, clothing, and public benefits, fostering self-sufficiency through personalized, barrier free engagement. Some of the resources and referrals provided are:

- Dental, medical, and mental health services
- Family support services
- Food, clothing, household needs
- Hennepin County services, schools and service providers
- Health insurance
- Housing

The Advocate collaborates directly with families to create individualized, goal-oriented plans that addressed their specific needs and priorities. The role provides one-on-one support and home visits as needed, following up with referrals to ensure ongoing support and addressing any emerging needs. Regular reporting to NWFRC, including monthly updates and annual data sharing, ensures accountability and program improvement.

**Location.** The position location or office may shift as community needs evolve and shall be agreed upon by the signers of the Contract. The Advocate is currently located at the Osseo Area Schools Enrollment Center, 7051 Brooklyn Blvd, Brooklyn Center, where the position has been based since 2009.

### Collaboration Partnership Roles

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The following is a summary of collaboration partnership roles:

## Collaborating

Northwest Family Resource Collaborative is a willing collaborator in the planning and operations of the Advocate program.

- **Worksite.** If a change in worksite is deemed necessary to better serve families, Osseo Area Schools and NWFRC will collaboratively engage in discussions to determine an appropriate relocation. This process will prioritize ensuring continuity of service and accommodating the needs of all clients and partners to the greatest extent possible.

**Equipment and purchasing.** Per the partnership award, Osseo Area Schools shall provide both office space, equipment, and furniture. Osseo Area Schools shall ensure NWFRC's ability to order computers and utilize district technology services through ISD 279 for positions funded by NWFRC and working at an ISD 279 building. Additionally, Osseo Area Schools shall collaboratively coordinate purchases requiring a Purchase Order or shipping charges.

**Insurance.** The recipient of the Partnership Award shall carry insurance as defined in the Partnership Award contract.

**Office space.** Osseo Area Schools shall provide office space(s) for the Regional Family Advocate, currently located at Osseo Area Schools Enrollment Center, 7051 Brooklyn Blvd.

**Partnership award management.** Osseo Area Schools shall designate a contact for this partnership award.

**Regional Family Advocate (RFA).** Osseo Area Schools shall, at its cost, designate an individual ("the Supervisor") to serve as the primary contact between Northwest Family Resource Collaborative and the District.

- The RFA will be an employee of Osseo Area Schools and not of Northwest Family Resource Collaborative.
- The RFA job description shall be agreed to by Osseo Area Schools and Northwest Family Resource Collaborative and may be changed from time to time by written agreement of the parties. ([2025 Job Description](#))

**Staff oversight.** Multiple partners shall oversee the Regional Family Advocate staff.

- The assigned manager shall oversee the Regional Family Advocate scope of work.
- The Osseo Area Schools Enrollment Center Coordinator shall include staff in Enrollment Center team meetings and training courses and be a management resource. This person shall oversee annual and flex scheduling.
- Northwest Family Resource Collaborative shall include Advocate in relevant partner meetings.

## Funding, Operations and Staffing

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**Partnership award.** The Northwest Family Resource Collaborative shall grant a partnership award via contract to provide funding for the Regional Family Advocate November 18, 2025 - June 30, 2026, pending availability of funding. This contract is potentially renewable annually as agreed upon by both parties. *[Please refer to Partnership Award]*

**Program expenses.** Computer purchase, mileage, program supplies and printing are included in the Partnership Award contract.

**Invoicing.** Invoices shall be provided to Northwest Family Resource Collaborative for payment on a monthly basis.

**Wages.** Salary and benefits shall be paid in accordance with the Laundry Workers/Water Safety Instructors/Family Assistants contract.

**Staff schedule.** The Regional Family Advocate shall follow the Laundry Workers/Water Safety Instructors/Family Assistants contract.

- Annually July 1 – June 30
- 8-hour days
- 172 days per calendar year

*This Memorandum of Understanding is valid with a signed Partnership Award for Contracted Services - Regional Family Advocate.*

## **PARTNERSHIP AWARD FOR CONTRACTED SERVICES - REGIONAL FAMILY ADVOCATE PROGRAM -**

This Agreement is between Northwest Family Resource Collaborative (“NWFRFC”) and Osseo Area Schools, 11200 93<sup>rd</sup> Ave N, Maple Grove, MN 55369 (“CONTRACTOR”) for the Regional Family Advocate Program.

### **BACKGROUND**

The NWFRFC envisions a northwest Hennepin County area where all children, youth, and families flourish in school, home, and community. To this end, NWFRFC focuses on systems change while collaborating with organizations serving children, youth, and families in living full, healthy lives.

The NWFRFC service region includes the cities of Brooklyn Center, Brooklyn Park, Champlain, Maple Grove, Osseo, and portions of Corcoran, Dayton, Rogers, and Plymouth, and Brooklyn Center Community Schools, Osseo Area Schools, and the Hennepin Portion of Anoka-Hennepin.

The NWFRFC desires to ensure infants – youth ages 18 or up to age 21 with disabilities and their families have access to the resources they need to flourish.

The NWFRFC prioritizes promoting family stabilization services and resource awareness through a referral service.

The NWFRFC is committed to offering a Regional Family Advocate referral service to people experiencing barriers to accessing safe and stable housing, food, transportation, clothing, school supplies or additional family stabilization resources.

CONTRACTOR is providing the Regional Family Advocate who engage parents, guardians, and youth in such a way that the home – school – community connection is strengthened.

The NWFRFC and CONTRACTOR are committed to providing Regional Family Advocate staff to increase regular school attendance of school-aged learners and reduce potential risk of out-of-home placement by increasing access to family stability resources.

The NWFRFC and CONTRACTOR are committed to empowering caregivers’ ability to advocate for their family within school and community systems.

### **RECITALS**

WHEREAS the NWFRFC is organized under the Family Services Collaborative legislation (Minnesota Statute 124D.23 and 256F.13) as a service agreement agency and maintains a Governance Commission, and

WHEREAS the NWFRFC maintains an Integrated Fund with Independent School District #279 (Osseo Area Schools) as the fiscal agent for that fund, and

WHEREAS the NWFRFC desires to contract for the Regional Family Advocate Program services with CONTRACTOR, and

WHERAS, the Regional Family Advocate Program has been developed in partnership between NWFRC and CONTRACTOR.

CONTRACTOR represents that it is duly qualified and agrees to perform all services described in this Agreement;

NOW, THEREFORE, the parties agree as follows:

## **1. Term of Agreement**

1.1 Effective Date. November 20, 2025, or the date all required signatures are obtained, whichever is later.

1.2 Expiration Date. June 30, 2026. This Agreement may be renewed in one-year increments upon written agreement of the parties and pending availability of funding.

## **2. CONTRACTOR'S Duties**

2.1 Staffing. Recruit, hire, train, and supervise the staff. Ensure that the staff has the appropriate experience, training, qualifications, and license to perform all services and tasks they are assigned for the Regional Family Advocate [job description](#).

2.2 Equipment and Purchasing. Per the partnership award, Osseo Area Schools shall provide both office space, equipment, and furniture. Osseo Area Schools shall ensure NWFRC's ability to order computers and utilize district technology services through ISD 279 for positions funded by NWFRC and working at an ISD 279 building. Additionally, Osseo Area Schools shall collaboratively coordinate purchases requiring a Purchase Order or shipping charges.

2.3 Background Check. Obtain a background check pursuant to the Minnesota Child Protection Background Check Act for each employee, volunteer or agent assigned to the applicable schools. If CONTRACTOR receives a report that an employee, volunteer, or agent assigned to the schools has ever been convicted of a background check crime, as defined by MN Stat. 299C.61, CONTRACTOR will take immediate steps to notify the School District of the report and remove such employee, volunteer, or agent from his/her assignment at the schools.

2.4 Business Insurance. Warrant that it has acquired, and will maintain during the term of this Agreement, general liability and professional malpractice insurance coverage in the amounts which meet or exceed the amounts prescribed in MN. Stat. 466.04, subd.1(a) (2004) as well as worker's compensation insurance. A copy shall be provided to NWFRC.

2.5 Client Confidentiality. Ensure the confidentiality and privacy of protected health information obtained from students and families served as defined by the Minnesota Government Data Government Data Practices ACT ("MGDPA") and Health Insurance Portability and Accountability Act (HIPAA) guidelines.

2.6 Invoice. Remit an invoice to NWFRC at a minimum on a quarterly basis. The invoice shall include total CONTRACTOR expenses for the designated positions' salary and benefits, and mileage as agreed upon.

- a) Disallowed expenses include depreciation, office space, and office expenses.
- b) The invoice shall also include total reimbursement received from either Hennepin County or the State of Minnesota.
- c) CONTRACTOR shall provide a separate statement to NWFRC indicating total reimbursement received from other funders for this program for inclusion in the NWFRC integrated funding stream report.
- d) CONTRACTOR shall provide a separate quarterly statement to NWFRC indicating total in-kind office space in use for the program.

2.7 Reports. Provide reports and other statistical, demographic, tracking and performance information as requested by NWFRC.

- a) A report form shall be provided by NWFRC.

### 3. NWFRC Obligations

3.1 Reimbursement. NWFRC agrees to reimburse CONTRACTOR (upon receipt of the monthly invoice) for the following expenses for the Regional Family Advocate Program:

- a) Salary and benefits
- b) Mileage
- c) Computer
- d) Program flyer printing

3.2 Facilitate site placement. NWFRC agrees to assist with site placement of Regional Family Advocate staff.

3.3 Attend CONTRACTOR staff meetings. NWFRC agrees to attend CONTRACTOR meetings with leadership.

### 4. Joint Obligation

4.1 Worksite. Should a Regional Family Advocate worksite change be required, both Osseo Area Schools and Northwest Family Resource Collaborative shall engage in discussions about moving the worksite to ensure all clients and partners relying on the service are accommodated in the best manner possible.

### 5. Consideration and Payment

5.1 Consideration. CONTRACTOR will be paid up to a total \$51,480 for performance of the work required pursuant to this Agreement to include salary and benefits for 1.0 FTE Reginal Family Advocate staff: Computer, supplies, mileage and printing.

Salary and benefits 1.0 FTE	\$49,980
Computer	\$ 1,000
Supplies, mileage and printing	\$ 500
Total	\$51,480

5.2 Invoices. NWFRC will pay CONTRACTOR within 30 working days after CONTRACTOR presents an itemized invoice for the services actually performed. Invoices may be submitted on a monthly basis or when CONTRACTOR has completed all work that is the subject of this Agreement.

5.3 Conditions of Payment. All services provided by CONTRACTOR under this Agreement must be performed to NWFRC satisfaction, as determined at the sole discretion of NWFRC Authorized Representative(s).

- a) Payment will be subject to satisfactory completion of all reports and requests for data and other information made by the NWFRC.
- b) CONTRACTOR will not receive payment for work found by NWFRC to be unsatisfactory or performed in violation of federal, state, or local law.

## **6. Authorized Representatives and Project Manager**

### 6.1 Authorized Representatives.

- a) CONTRACTOR's Authorized Representative is Superintendent or Chief Financial Officer. If CONTRACTOR's Authorized Representative changes at any time during this Agreement, CONTRACTOR must immediately notify NWFRC's Executive Director.
- b) NWFRC's Authorized Representatives for this Agreement are the Executive Director and Chair of the NWFRC, and they have the responsibility to monitor CONTRACTOR's performance.

6.2 Project Manager. NWFRC Project Manager for this Agreement is Rachel Harris, Executive Director, 11200 93<sup>rd</sup> Avenue North, Maple Grove, MN.

## **7. Assignment, Amendments, and Contract Complete**

7.1 Assignment. CONTRACTOR may neither assign nor transfer any rights or obligations under this Agreement without the prior consent of NWFRC and a fully executed Assignment Agreement, executed and approved by the same parties who executed and approved this Agreement, or their successors in office.

7.2 Amendments. Any amendment to this Agreement must be in writing and will not be effective until it has been executed and approved by the same parties who executed and approved the original contract, or their successors in office.

7.3 Contract Complete. This Agreement contains all negotiations and agreements between NWFRC and CONTRACTOR. No other understanding regarding this Agreement, whether written or oral, may be used to bind either party.

## **8. Liability**

CONTRACTOR must indemnify, save, and hold NWFRC, its agents, and employees harmless from any claims or causes of action, including attorney's fees incurred by NWFRC arising from the performance of this Agreement by CONTRACTOR or CONTRACTOR's agents or employees. This clause will not be construed to bar any legal remedies CONTRACTOR may have for NWFRC failure to fulfill its obligations under this Agreement.

CONTRACTOR shall hold general aggregate Commercial General Liability insurance of \$2,000,000 to fulfill its obligations under this Agreement.

## **9. Audits**

In accordance with the agreements between NWFRC and its funders, CONTRACTOR's books, records, documents, and accounting procedures and practices relevant to this Agreement are subject to examination by NWFRC and/or a state or federal Auditor, for a minimum of three years from the end of this Agreement.

## **10. Intellectual Property**

NWFRC owns all rights, program rights, title, and interest in all of the intellectual property rights, including copyrights, patents, trade secrets, trademarks, and service marks in the Works and Documents *created and paid for under work order contracts*. Works means all inventions, improvements, discoveries (whether patentable), databases, computer programs, reports, notes, studies, photographs, negatives, designs, drawings, specifications, materials, tapes, and disks conceived, reduced to practice, created, or originated by CONTRACTOR, its employees, agents, and subcontractors, either individually or jointly with others in the performance of this Agreement. Works includes "Documents." Documents are the originals of any databases, computer programs, reports, notes, studies, photographs, negatives, designs, drawings, specifications, materials, tapes, disks, or other materials, whether in tangible or electronic forms, prepared by CONTRACTOR, its employees, agents, or subcontractors, in the performance of this Agreement. The Documents will be the exclusive property of NWFRC, and all such Documents must be immediately returned to NWFRC by CONTRACTOR upon completion or cancellation of the Agreement. To the extent possible, those Works eligible for copyright protection under the United States Copyright Act will be deemed "works made for hire." CONTRACTOR assigns all right, title, and interest it may have in the Works and the Documents to NWFRC. CONTRACTOR must, at the request of NWFRC, execute all papers and perform all other acts necessary to transfer or record NWFRC's ownership interest in the Works and Documents.

## **11. Proprietary Property**

11.1 Materials. The Regional Family Advocate Program is a program of the NWFRC and includes all materials, specifications, position descriptions, plans, designs, documentation, and other work product created for or used in implementing the Program. The Program may not be replicated in any manner or form, edited, modified, sold, or otherwise be distributed or used by the Contracting Agency with another entity without the explicit written permission of the NWFRC.

11.2 Marketing. The NWFRC shall be a part of any publicity, presentations, or other public representations of the Regional Family Advocate Program formally or informally.

## **12. Workers' Compensation**

CONTRACTOR certifies that it is in compliance with Minn. Stat. 176.181, subd. 2, pertaining to worker's compensation insurance coverage. CONTRACTOR's employees and agents will not be considered NWFRC employees. Any claims that may arise under the Minnesota Workers' Compensation Act on behalf of these employees or agents and any claims made by any third party as a consequence of any act or omission on the part of these employees or agents are in no way NWFRC's obligation or responsibility.

## **13. Governing Law, Jurisdiction, and Venue**

Minnesota law, without regard to its choice-of-law provisions, governs this Agreement. Venue for all legal proceedings out of this Agreement or its breach must be in the appropriate state or federal court with competent jurisdiction in Hennepin County, Minnesota.

## **14. Termination**

14.1 Termination. Either party may cancel this Agreement at any time, with or without cause, upon 30 days' written notice to the other party. Upon termination, CONTRACTOR will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed.

14.2 Termination *for Insufficient Funding*. NWFRC may immediately terminate this Agreement if it does not obtain funding from funding sources, or if funding cannot be continued at a level sufficient to allow for the payment of the services covered here. Termination must be by written notice to CONTRACTOR. NWFRC is not obligated to pay for any services that are provided after notice and effective date of termination. CONTRACTOR will be entitled to payment, determined on a pro-rated basis, for services satisfactorily performed to the extent that funds are available. NWFRC will not be assessed any penalty of the Agreement due to the decision of any funding source not to appropriate funds. NWFRC must provide CONTRACTOR notice of the lack of funding within a reasonable time of NWFRC receiving that notice.

14.3 Termination *for Insufficient Staffing*: In the event that CONTRACTOR determines it cannot staff the position(s) contemplated in this Agreement, this contract may be terminated immediately upon written notice to NWFRC.

#### **15. Data Disclosure**

CONTRACTOR consents to disclosure of its social security number, federal employer tax identification number, and/or Minnesota tax identification number, to federal and state tax agencies and NWFRC personnel involved in the payment of agency obligations. These identification numbers may be used in the enforcement of federal and state tax laws which could result in action requiring CONTRACTOR to file state tax returns and pay delinquent state tax liabilities, if any.



THE PARTIES SIGNIFY ACCEPTANCE OF THIS PARTNERSHIP AWARD  
AND THE 2025-2026 FAMILY ADVOCATE MEMORANDUM OF UNDERSTANDING  
BY SIGNING BELOW:

**Northwest Family Resource Collaborative**

**Osseo Area Schools**

\_\_\_\_\_  
Rachel Harris, Executive Director

\_\_\_\_\_  
John Morstad, Chief Financial Officer

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_  
Deirdra Yarbro, Chair

Dated: \_\_\_\_\_

**FORM A**

**RESOLUTION OF GOVERNING BOARD SUPPORTING  
FORM A APPLICATION TO MINNESOTA  
STATE HIGH SCHOOL LEAGUE FOUNDATION**

WHEREAS, the Minnesota State High School League Foundation was formed to provide support for Minnesota’s high school youth to participate in athletics and fine arts;

WHEREAS, the Governing Board of Park Center Senior High School (Osseo Area Schools) recognizes the value of student participation in extracurricular activities; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools in recognizing, promoting and funding extracurricular participation by high school students in athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the Governing Board of Park Center Senior High School (Osseo Area Schools) supports the school’s application to the Minnesota State High School League Foundation for a **FORM A** grant to offset student activity fees.

November 18, 2025  
Date

\_\_\_\_\_  
Board Chair/Head of School

November 18, 2025  
Date

\_\_\_\_\_  
Board Clerk – Treasurer/ Finance Director

**TO:** Dr. Kim Hiel, Superintendent  
**FROM:** John Morstad, Executive Director of Finance and Operations Dale  
Carlstrom, Director of Facilities Operations  
**DATE:** 11/18/2025  
**RE::** Cedar Island Elementary Outdoor Classroom

---

**Recommendation**

We recommend that the school board award the contract for the construction of an outdoor classroom at Cedar Island Elementary to Ebert Inc. in the amount of \$307,700. There were five bidders and Ebert was the low responsive and responsible bidder. Attached is the bid tabulation and recommendation from ICS, Osseo Area Schools Owner's Representative.

**Background**

The outdoor classroom project is part of the Building a Better Future (BBF) flexible learning space design for all elementary schools. The media center and flex room part of the project were completed in September 2025.

**Next Steps**

Upon approval by the school board, administration will draft a contract for the board representative to sign. ICS and ATS&R will work with Ebert Inc. to prepare materials submittal documents and develop a construction schedule. The project will be fully underway in June 2026, and the substantial completion will be in August of 2026.

11/18/2025

Board of Education  
ISD #279 – Osseo Area Schools  
11200 93<sup>rd</sup> Avenue North  
Maple Grove, MN 55369



1331 Tyler Street NE, Suite 101  
Minneapolis, MN 55413  
ics-builds.com  
(763) 354-2670

**Re:** ISD #279 Osseo Area Schools  
2023 Referendum Outdoor Classroom  
Cedar Island Elementary School

Dear Board Members:

At 3:00 p.m. Thursday, October 23, 2025, ICS received five (5) bids for the above-referenced project. A copy of the bid tabulation is enclosed for your review.

ICS has reviewed the bids for the above-referenced project and the apparent low responsible bidder is within the project budget. We have contacted the apparent low bidder, Ebert, Inc. and have confirmed that their bid is valid. Our recommendation for award is as follows:

<b>Base Bid: – Recommendation: Accept</b>	<b>\$307,700.00</b>
Work under the base bid includes all construction associated with the 2023 Referendum Outdoor Classroom Cedar Island Elementary School required to complete the project.	
<b>TOTAL CONTRACT:</b>	<b>\$307,700.00</b>

Based on the recommendations above, we recommend that the District enter into a contract with Ebert., for the total bid amount of Three Hundred Seven Thousand, Seven Hundred Dollars and No/100 Cents (\$307,000.00).

Upon Board action, we will draft a contract reflecting this amount to the contractor.

Enclosed are copies of the official bid tabulation, bid forms and bid securities. Please contact us at 763-354-2670 should you have any questions regarding our recommendation.

Sincerely,

Evan Johnson  
Project Manager

EJ/ag

Enclosures

**Cedar Island Elementary School  
Outdoor Classroom**

OWNER: ISD #279 - Osseo Area Schools

OWNER'S REPRESENTATIVE: ICS

ARCHITECT/ENGINEER: ATS&R



**2023 Referendum Alterations  
Outdoor Classroom  
Cedar Island Elementary School**

**BID TABULATIONS**  
October 23, 2025 @ 3:00 p.m.

Single Prime

	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER
	Ebert, Inc. 23350 County Road 10 Corcoran, MN 55357 763-498-7844	Dering Pierson Group 22401 Industrial Blvd. Rogers, MN 55374 612-213-2210	Rochon Corporation 28 2nd Street NW Suite 200 Osseo, MN 55369 763-559-9393	KNB Contracting, LLC 10464 Monroe Ave. NW South Haven, MN 55382 320-261-5144	Urban Companies, LLC 3781 Labore Road St. Paul, MN 55110 651-248-9830
BID SECURITY	X	X	X	X	X
ADDENDA REC'D.	X	X	X	X	X
MN Responsible Contractor	X	X	X	X	X
BASE BID	\$307,700.00	\$317,500.00	\$323,700.00	\$419,000.00	\$693,000.00

**TO:** Dr. Kim Hiel, Superintendent  
**FROM:** John Morstad, Executive Director of Finance and Operations Dale Carlstrom, Director of Facilities Operations  
**DATE:** 11/18/2025  
**RE::** Fair Oaks and Palmer Lake Elementary Schools Outdoor Classrooms

---

**Recommendation**

We recommend that the school board award the contract for the construction of an outdoor classrooms at Fair Oaks Elementary and Palmer Lake Elementary to Ebert Inc. in the amount of \$487,800. There where five bidders and Ebert was the low responsive and responsible bidder. Attached is the bid tabulation and recommendation from ICS, Osseo Area Schools Owner's Representative.

**Background**

The outdoor classroom project is part of the Building a Better Future (BBF) flexible learning space design for all elementary schools. The media center and flex room part of the project were completed in September 2025.

**Next Steps**

Upon approval by the school board, administration will draft a contract for the board representative to sign. ICS and ATS&R will work with Ebert Inc. to prepare materials submittal documents and develop a construction schedule . The project will be fully underway in June 2026, and the substantial completion will be in August of 2026.

11/18/2025

Board of Education  
ISD #279 – Osseo Area Schools  
11200 93<sup>rd</sup> Avenue North  
Maple Grove, MN 55369



1331 Tyler Street NE, Suite 101  
Minneapolis, MN 55413  
ics-builds.com  
(763) 354-2670

**Re:** ISD #279 Osseo Area Schools  
2023 Referendum Outdoor Classroom  
Fair Oaks & Palmer Lake Elementary Schools

Dear Board Members:

At 2:00 p.m. Thursday, October 23, 2025, ICS received five (5) bids for the above-referenced project. A copy of the bid tabulation is enclosed for your review.

ICS has reviewed the bids for the above-referenced project and the apparent low responsible bidder is within the project budget. We have contacted the apparent low bidder, Ebert, Inc. and have confirmed that their bid is valid. Our recommendation for award is as follows:

<b>Base Bid: – Recommendation: Accept</b>	<b>\$487,800.00</b>
Work under the base bid includes all construction associated with the 2023 Referendum Outdoor Classroom Fair Oaks & Palmer Lake Elementary Schools required to complete the project.	
<b>TOTAL CONTRACT:</b>	<b>\$487,800.00</b>

Based on the recommendations above, we recommend that the District enter into a contract with Ebert., for the total bid amount of Four Hundred Eighty-Seven Thousand, Eight Hundred Dollars and No/100 Cents (\$487,800.00).

Upon Board action, we will draft a contract reflecting this amount to the contractor.

Enclosed are copies of the official bid tabulation, bid forms and bid securities. Please contact us at 763-354-2670 should you have any questions regarding our recommendation.

Sincerely,

Evan Johnson  
Project Manager

EJ/ag

Enclosures

**Fair Oaks & Palmer Lakes Elementary Schools  
Outdoor Classroom**

OWNER: ISD #279 - Osseo Area Schools

OWNER'S REPRESENTATIVE: ICS

ARCHITECT/ENGINEER: ATS&R

**2023 Referendum Alterations  
Outdoor Classroom  
Fair Oaks & Palmer Lake Elementary Schools**

**BID TABULATIONS**  
October 23, 2025 @ 2:00 p.m.

Single Prime

	BIDDER	BIDDER	BIDDER	BIDDER	BIDDER
	Ebert, Inc. 23350 County Road 10 Corcoran, MN 55357 763-498-7844	Dering Pierson Group 22401 Industrial Blvd. Rogers, MN 55374 612-213-2210	Rochon Corporation 28 2nd Street NW Suite 200 Osseo, MN 55369 763-559-9393	Construction Results Corp. 5465 Hwy. 169 North Plymouth, MN 55442 763-559-1100	Urban Companies, LLC 3781 Labore Road St. Paul, MN 55110 651-248-9830
BID SECURITY	X	X	X	X	X
ADDENDA REC'D.	X	X	X	X	X
MN Responsible Contractor	X	X	X	X	X
BASE BID	\$487,800.00	\$489,000.00	\$543,200.00	\$593,640.00	\$1,253,000.00

## GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information			
Fiscal Year:	25-26	Finance Code:	433
Grant Title:	Title IV	Grant Manager:	Jill Kind

Type of Submission and Amount			
<input checked="" type="checkbox"/>	New	Award Amount: \$	324,722.00
<input type="checkbox"/>	Amended	Existing Amount:	Amended Amount:

Expenditure Budget Summary				
Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	-	-	217,573	217,573.00
200 - Employee Benefits	-	-	72,333	72,333.00
300 - Purchased Services	-	-	5,498	5,498.00
400 - Supplies and Materials	-	-	17,013	17,013.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	12,305	12,305.00
<b>Totals</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>\$</b>
			<b>324,722</b>	<b>324,722.00</b>

Revenue Budget					
Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State			-	-	-
Federal	MDE Award	01-006-206-433-400-011	-	128,444	128,444.00
Federal	MDE Award	01-006-206-433-400-000	-	196,278	196,278.00
<b>Totals</b>			<b>\$</b>	<b>-</b>	<b>\$</b>
				<b>324,722</b>	<b>324,722.00</b>

APPROVALS			
DocuSigned by:	_____ Elizabeth Lantto - District Controller	10/30/2025	Date
Signed by:	_____ Bryan Bass - Assistant Superintendent for Equity & Achievement	10/30/2025	Date
Board Approved:			

<b>Expenditure Budget Detail</b>				
The following are expenditures to be incurred under this grant.				
<b>Account Code</b>	<b>Description</b>	<b>Existing Amount</b>	<b>New/Amended Amount</b>	<b>Total Expenditure</b>
01-001-206-433-303-000	Federal Contract < \$25,000	-	3,699	3,699.00
01-001-206-433-466-000	Instructional Tech Devices	-	6,186	6,186.00
01-003-206-433-367-000	Staff Development	-	1,690	1,690.00
01-004-206-433-466-000	Instructional Tech Devices	-	5,625	5,625.00
01-006-206-433-142-000	Licensed Support	-	40,675	40,675.00
01-006-206-433-210-000	F.I.C.A.-Medicare	-	3,522	3,522.00
01-006-206-433-218-000	T.R.A.	-	4,374	4,374.00
01-006-206-433-220-000	Health Insurance	-	11,074	11,074.00
01-006-206-433-230-000	Life Insurance	-	30	30.00
01-006-206-433-235-000	Dental Insurance	-	168	168.00
01-006-206-433-240-000	Disability Insurance	-	233	233.00
01-006-206-433-250-000	Retirement Savings Plan	-	900	900.00
01-006-206-433-251-000	HSA	-	2,400	2,400.00
01-006-206-433-270-000	Workers Compensation	-	184	184.00
01-006-206-433-280-000	Unemployment Compensation	-	37	37.00
01-007-206-433-430-000	Supplies & Materials - Instructional	-	1,943	1,943.00
01-001-206-433-406-011	Instructional Software License Agreements	-	324	324.00
01-003-206-433-367-011	Staff Development	-	109	109.00
01-004-206-433-466-011	Instructional Tech Devices	-	1,265	1,265.00
01-006-206-433-142-011	Licensed Support	-	72,578	72,578.00
01-006-206-433-210-011	F.I.C.A.-Medicare	-	5,142	5,142.00
01-006-206-433-218-011	T.R.A.	-	6,385	6,385.00
01-006-206-433-220-011	Health Insurance	-	5,280	5,280.00
01-006-206-433-230-011	Life Insurance	-	45	45.00
01-006-206-433-235-011	Dental Insurance	-	113	113.00
01-006-206-433-240-011	Disability Insurance	-	340	340.00
01-006-206-433-250-011	Retirement Savings Plan	-	1,323	1,323.00
01-006-206-433-251-011	HSA	-	1,608	1,608.00
01-006-206-433-270-011	Workers Compensation	-	269	269.00
01-006-206-433-280-011	Unemployment Compensation	-	54	54.00
01-006-206-433-895-011	Fed. Indirect Cost Chargeback	-	12,305	12,305.00
01-007-206-433-430-011	Supplies & Materials - Instructional	-	70	70.00
01-006-206-433-114-190	Instructional Administration	-	64,219	64,219.00
01-006-206-433-185-190	Other Salary Pmts - Licensed/Certified	-	570	570.00
01-006-206-433-210-190	F.I.C.A.-Medicare	-	4,913	4,913.00
01-006-206-433-210-190	F.I.C.A.-Medicare	-	44	44.00
01-006-206-433-218-190	T.R.A.	-	4,816	4,816.00
01-006-206-433-218-190	T.R.A.	-	54	54.00
01-006-206-433-220-190	Health Insurance	-	2,365	2,365.00
01-006-206-433-230-190	Life Insurance	-	138	138.00
01-006-206-433-235-190	Dental Insurance	-	123	123.00
01-006-206-433-240-190	Disability Insurance	-	325	325.00
01-006-206-433-250-190	Retirement Savings Plan	-	730	730.00
01-006-206-433-251-190	HSA	-	876	876.00
01-006-206-433-270-190	Workers Compensation	-	257	257.00
01-006-206-433-270-190	Workers Compensation	-	2	2.00
01-006-206-433-280-190	Unemployment Compensation	-	51	51.00
01-006-206-433-280-190	Unemployment Compensation	-	1	1.00
01-006-206-433-430-190	Supplies & Materials - Instructional	-	1,600	1,600.00
01-006-206-433-114-191	Instructional Administration	-	39,531	39,531.00
01-006-206-433-210-191	F.I.C.A.-Medicare	-	3,024	3,024.00
01-006-206-433-218-191	T.R.A.	-	3,755	3,755.00
01-006-206-433-220-191	Health Insurance	-	4,973	4,973.00
01-006-206-433-230-191	Life Insurance	-	62	62.00
01-006-206-433-235-191	Dental Insurance	-	81	81.00
01-006-206-433-240-191	Disability Insurance	-	200	200.00
01-006-206-433-250-191	Retirement Savings Plan	-	720	720.00
01-006-206-433-251-191	HSA	-	1,152	1,152.00

<b>Expenditure Budget Detail</b>				
The following are expenditures to be incurred under this grant.				
<b>Account Code</b>	<b>Description</b>	<b>Existing Amount</b>	<b>New/Amended Amount</b>	<b>Total Expenditure</b>
01-006-206-433-270-191	Workers Compensation	-	158	158.00
01-006-206-433-280-191	Unemployment Compensation	-	32	32.00
		<b>\$ -</b>	<b>\$ 324,722</b>	<b>\$ 324,722.00</b>

**Procedures to be followed:**

- A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.
- B) The grant manager must approve all transactions relating to this project.
- C) Existing requisitioning and purchasing procedures will be followed. A Payment Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.
- D) **Reporting - The grant manager is responsible for all reporting requirements.**
- E) Cut-off Dates: Orders against the 2025-2026 school year are to be issued after July 1, 2025. Expenditures eligible for reimbursement for the 2025-2026 fiscal year are those dated July 1, 2025 or after, for which the goods/services and invoice have been received and processed by June 30, 2026.

\*IMPORTANT\* Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2026. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.



## GRANT AUTHORIZATION FORM

THIS FORM IS COMPLETED BY THE BUSINESS OFFICE AND SUBMITTED TO THE BOARD FOR AUTHORIZATION OF GRANT REVENUE AND EXPENDITURE BUDGETS

Grant Information			
Fiscal Year:	25-26	Finance Code:	399
Grant Title:	Grow Your Own (GYO) - Pathways for Students	Grant Manager:	Nilceia Anderson
Type of Submission and Amount			
<input checked="" type="checkbox"/> New	Award Amount: \$	122,875.00	
<input type="checkbox"/> Amended	Existing Amount:		Amended Amount:

Expenditure Budget Summary				
Expense Category	Existing Amount	Less: In Kind Costs	New/Amended Amount	Total Expenditure
100 - Salaries and Wages	-	-	88,500	88,500.00
200 - Employee Benefits	-	-	7,563	7,563.00
300 - Purchased Services	-	-	22,599	22,599.00
400 - Supplies and Materials	-	-	4,213	4,213.00
500 - Capital Expenditures	-	-	-	-
Other Expenses	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,875</b>	<b>\$ 122,875.00</b>

Revenue Budget					
Source	Description of Source	Revenue Code	Existing Amount	New/Amended Amount	Total Revenue
Local/Other			-	-	-
State	MDE Award	01-006-605-399-370-399	-	122,875	122,875.00
Federal			-	-	-
<b>Totals</b>			<b>\$ -</b>	<b>\$ 122,875</b>	<b>\$ 122,875.00</b>

APPROVALS			
DocuSigned by:  Signed by: 	Elizabeth Lantto - District Controller  Yvonne Shorts Lind - Executive Director of Human Resources	10/30/2025  10/30/2025	_____ Date  _____ Date
<b>Board Approved:</b>			

<b>Expenditure Budget Detail</b>				
The following are expenditures to be incurred under this grant.				
<b>Account Code</b>	<b>Description</b>	<b>Existing Amount</b>	<b>New/Amended Amount</b>	<b>Total Expenditure</b>
01-006-605-399-185-399	Other Salary Pmts - Licensed/Certified	-	1,500	1,500.00
01-006-605-399-186-399	Other Salary Pmts - NonLicensed/NonCertified	-	87,000	87,000.00
01-006-605-399-210-399	F.I.C.A.-Medicare	-	6,770	6,770.00
01-006-605-399-214-399	P.E.R.A.	-	225	225.00
01-006-605-399-218-399	T.R.A.	-	143	143.00
01-006-605-399-270-399	Workers Compensation	-	354	354.00
01-006-605-399-280-399	Unemployment Compensation	-	71	71.00
01-006-605-399-366-399	Business Travel	-	263	263.00
01-006-605-399-367-399	Staff Development	-	22,336	22,336.00
01-006-605-399-401-399	Supplies & Material - NonInstructional	-	4,213	4,213.00
		<b>\$ -</b>	<b>\$ 122,875</b>	<b>\$ 122,875.00</b>

**Procedures to be followed:**

- A) All district employee payments must be paid through payroll. Hourly rate payments are to be requested on a BA 8 Time Report Form.
- B) The grant manager must approve all transactions relating to this project.
- C) Existing requisitioning and purchasing procedures will be followed. A Payment Request Form is to be used only for items not practical to procure on a purchase order basis (i.e. consultant fees). It is important that all requests are identified as belonging to this project. The originator of the request should indicate the proper account code on the form.
- D) **Reporting - The grant manager is responsible for all reporting requirements.**
- E) Cut-off Dates: Orders against the 2025-2026 school year are to be issued after July 1, 2025. Expenditures eligible for reimbursement for the 2025-2026 fiscal year are those dated July 1, 2025 or after, for which the goods/services and invoice have been received and processed by June 30, 2026.

\*IMPORTANT\* Purchase orders must be cancelled if delivery, invoicing and payment can not be completed by June 30, 2026. Purchase orders should contain notations to that effect. All requisitions must be submitted by the district's due date.

EXTRACT OF MINUTES OF MEETING  
OF SCHOOL BOARD  
OF INDEPENDENT SCHOOL DISTRICT NO. 279  
(OSSEO AREA SCHOOLS)  
STATE OF MINNESOTA

HELD: November 18, 2025

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, was held in said school district on November 18, 2025, at six o'clock p.m., for the purpose, in part, of resolving to limit and close open enrollment.

The following members were present:

and the following were absent: None.

Member xxxx introduced the following resolution and moved its adoption:

**RESOLUTION LIMITING AND CLOSING OPEN ENROLLMENT**

**WHEREAS**, Minnesota Statute Section 124D.03, subdivision 6, requires the School Board to adopt specific standards for acceptance and rejection of open enrollment applications;

**WHEREAS**, Minnesota Statutes Section 124D. 03, subdivision 2 states that a school board may, by resolution, limit the enrolment of nonresident pupils in its schools or programs to a number not less than the lesser of: (1) one percent of the total enrollment at each grade level in the district; or (2) the number of district residents at that grade level enrolled in a nonresident district. . . .”; and

**WHEREAS**, the District desires to provide notice to nonresident applicants of capacity limits.

**NOW, THEREFORE BE IT RESOLVED BY THE** Osseo Area School Board as follows:

1. Limit the open enrollment in all grades to maintain a minimum of one percent of the total enrollment at each grade level in the school district. Therefore, the District will deny any open-enrollment applications that are received for a grade once that cap for the grade has been met.
2. The District reserves the right to take an additional one percent for each grade level with priority given for children of district staff and siblings of currently open enrolled students and contingent upon available capacity within buildings.

3. If the required minimum of open enrolled students is not met with siblings and/or children of employees, then a lottery will be executed to reach the minimum number to satisfy the one percent, or up to a maximum of two percent if the additional one percent in the above Recital is exercised, of open enrolled students per grade requirement.
4. The District reserves the right to determine which school in the district an open enrolled student will attend. The District must consider not only whether the school requested is at capacity but whether the schools that are pathways for that school are at capacity. As of this date, the schools that the District deems at capacity and would not accept open-enrolled students are: Maple Grove Senior High School and Maple Grove Middle School. The schools that are pathways to Maple Grove Senior High School and Maple Grove Middle School that the District would close to enrollment are Fernbrook Elementary School and Aspen Ridge Elementary School.
5. To the extent permitted by law, this Resolution does not impact the District's right to accept or reject non-resident students who seek to enroll in the District pursuant to a non-resident tuition agreement and in compliance with Minnesota Statutes section 124D.08. This Resolution also does not impact the District's right to reject applications of nonresident students for the reasons stated in section 124D.08, subdivision 1(b).

The motion for the adoption of the foregoing resolution was duly seconded by Member

xxxx. The following voted in favor:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.



2024-2025



**Osseo Area  
Schools**

# **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**For the fiscal year ended June 30, 2025**

## **OUR MISSION**

*is to inspire and prepare each and every scholar  
with the confidence, courage and competence to  
achieve their dreams; contribute to community;  
and engage in a lifetime of learning.*

**INDEPENDENT SCHOOL DISTRICT 279  
OSSEO AREA SCHOOLS  
Maple Grove, Minnesota**

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
for the Fiscal Year Ended June 30, 2025

INDEPENDENT SCHOOL DISTRICT NO. 279  
OSSEO AREA SCHOOLS

11200 – 93rd Avenue North  
Maple Grove, MN 55369

Prepared by:  
Business Services Department

Executive Director of Finance and Operations:  
John Morstad, SFO, CSRM

Director, Business Services:  
Kelly Benusa, CPA, RSBO, SFO

Assistant Director, Business Services:  
Michael Hueller, CPA

Coordinator, Business Services:  
Michelle Larson

## Our Mission

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.



**Osseo Area  
Schools**

INDEPENDENT SCHOOL DISTRICT NO. 279

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## Our Mission

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.



# SECTION I

## INTRODUCTION

November 3, 2025

## **FISCAL YEAR 2025 ANNUAL COMPREHENSIVE FINANCIAL REPORT**

### **To: Independent School District 279 – Osseo Area Schools School Board members and citizens**

The Annual Comprehensive Financial Report (ACFR) of Independent School District No. 279 – Osseo Area Schools (the District) for the fiscal year ended June 30, 2025, is submitted herewith. Minnesota state law requires that public school districts publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2025. The District is required to undergo an annual Single Audit in conformity with the provisions of the Federal Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget's Uniform Guidance. The District is also required to undergo an annual Minnesota State legal compliance audit under Minnesota Statute § 6.65. Independent auditor reports and a Schedule of Expenditures of Federal Awards are included in a separately issued document.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

LB Carlson, LLP, has issued unmodified opinions on the District's financial statements for the year ended June 30, 2025. The independent auditor's report is located at the front of the financial section of this report.

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

-i-

## **PROFILE OF THE DISTRICT**

The District was incorporated in 1953. Osseo Area Schools is where students discover opportunities, build confidence, and prepare for bright futures. From early childhood to high school, we offer experiences inside and outside the classroom that help students grow into curious, capable and connected learners.

As Minnesota's fifth-largest school district, we proudly serve eight communities—including Brooklyn Park, Brooklyn Center, Maple Grove, Osseo, Plymouth, Corcoran, Dayton and Rogers—and offer specialized magnet programs in the Arts, STEM, STEAM, Health Science, and International Baccalaureate. Our full-time online school, 279Online, extends learning beyond district boundaries, providing students across Minnesota with a flexible, high-quality education.

An elected six-member School Board governs the District. The seated School Board consists of six members who are elected at large in even-numbered years. Members serve alternating four-year terms.

The School Board hires the superintendent and delegates the authority and responsibility to administer school district operations. The superintendent serves as an ex-officio member of the School Board.

In Osseo Area Schools, we inspire and prepare each and every scholar with the confidence, courage, and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning. Our scholars benefit from exceptional opportunities, support and partnerships that help them graduate with the confidence, courage, and competence to make their dreams a reality.

Our size is an advantage, allowing us to offer more academic and extracurricular opportunities for your child to thrive; greater access to technology to enhance learning; and more staff to support your student's individual learning needs.

Osseo Area Schools is where students discover opportunities, build confidence, and prepare for bright futures. From early childhood to high school, we offer experiences inside and outside the classroom that help students grow into curious, capable and connected learners.

With a student body representing over 100 languages and cultures, our schools reflect the global community, creating an inclusive, enriching environment that prepares students for today's world and tomorrow's opportunities.

Our passionate teachers and staff are dedicated to inspiring students every step of the way. Whether it is in academics, arts, or athletics, Osseo Area Schools provides the support and resources every student needs to succeed.

The District enrolled 20,831 students in fiscal year (FY) 2025 from a population of 156,418 citizens residing in a 66 square mile area. Students are served pre-kindergarten through Grade 12, in 17 elementary schools (Pre-K-5), four middle schools (6–8), three senior highs (9–12), an online learning school (K–12), an area learning center, two early childhood centers, two special program sites, and an adult education/enrollment center. Community education classes serve lifelong learners from birth through senior citizens.

A child's first years of school provide a foundation for lifelong learning. Prekindergarten programming—available at every elementary school—incorporates research-based early learning standards developed by the Minnesota Department of Education (MDE). Our teachers and staff work together to ensure the concepts and skills taught in pre-kindergarten lay the groundwork for those taught in kindergarten.

Elementary programs provide a strong educational foundation through personalized learning and academic excellence. As a large district, we are able to offer all-day kindergarten at every elementary school and free or tuition-based pre-kindergarten at every elementary school. Schools offer services like special education and gifted programs, along with diverse extracurricular activities in sports, arts and clubs. A welcoming community values diversity and family involvement, fostering a safe and inclusive environment for all. Elementary students are introduced to a range of subjects, from reading/language arts to math, science, social studies, art, music (vocal and instrumental), and physical education. Students in fourth and fifth grade can audition for the Children's Chorus, a district-wide performing group that has served the community for more than 50 years.

In middle school, young minds thrive on active learning. Osseo Area Schools' middle schools offer a supportive environment focused on academic achievement and personal growth. Students are challenged through core subjects, honors courses and specialized services while exploring extracurriculars like music, arts and clubs. This helps them develop independence and leadership skills, preparing them for high school and beyond. While in middle school, your child may even take courses eligible for high school credit.

High school offers opportunities for students to explore, grow and prepare for entering the workplace or college. Osseo Area Schools' high schools provide a balanced education focused on academic and personal growth. Students can take Advanced Placement (AP) and college preparatory courses and join extracurricular activities like sports, music, arts and clubs to develop teamwork and leadership skills. With access to advanced technology and resources, they are prepared for future educational and career success. Students can even receive workplace-ready certifications in fields such as automotive technology, culinary arts, healthcare, and information technology.

Some of our special honors:

- Over 100 students named AP Scholars.
- Each year, Park Center has International Baccalaureate Diploma recipients.
- A number of students, schools and programs have been featured in CCX spotlights, including Osseo Middle School, Crest View Elementary School, Park Center Senior High School and the Nutrition Services department.
- State section and conference champions in athletics.
- Talented and award-winning staff
  - Elizabeth Xiong, a staff development teacher, served as a distinguished guest panelist at the 2024 Check & Connect Global Reach Conference
  - Maple Grove Senior High teacher Erin Boe named Art Educator of the Year
  - Osseo Senior High social studies teacher Megan Thompson invited to the National Constitution Center in Philadelphia
  - Amy Paton, counselor at Basswood Elementary, awarded the University of Minnesota College of Education and Human Development (CEHD) Distinguished Alumni Award
  - Community relations team won eight awards from the National School Public Relations Association (NSPRA)
  - Minnesota School Business Official of the Year, Association of School Business Officials (ASBO) International Pinnacle of Achievement Recipient, and more
- Partnerships that provide value
  - Four student School Board representatives
  - Industry leaders continue to participate on career panels
  - Students from Ukraine visited Maple Grove Senior High students and teachers and experienced a day in our schools. Partnership with YouLEAD, which is sponsored by Global Synergy Group.
- Recognized for excellence in financial reporting by the MDE and the ASBO International.

The financial reporting entity includes all the funds of the primary government (the District). Component units are legally separate entities for which the District (primary government) is financially accountable. There are no organizations considered to be component units of the District.

The District is required to adopt an initial budget for the fiscal year no later than June 30th preceding the beginning of the fiscal year on July 1st. This annual budget serves as the foundation for the District's financial planning and control.

## LOCAL ECONOMY

The District had a budgeted enrollment of 20,884 adjusted average daily membership for FY 2025 and an actual enrollment of 20,831. The District's student enrollment for FY 2026 is projected to increase with an estimated student enrollment of 21,229. The five-year enrollment projection shows a small decrease in enrollment for FY 2027, followed by increases in enrollment through FY 2030.

The District's school buildings were built between 1952 and 2002. Although some of the school buildings are over 50 years old, the District participates in the Long-Term Facilities Maintenance Program through the state of Minnesota and has a 10-year spending plan of \$265 million for deferred maintenance and health and safety facility needs.

Osseo Area Schools intentionally focuses efforts of staff and other resources to identify available financial resources to maximize revenue. Except for locally imposed fees for things like student activities, the District is dependent on the state of Minnesota for its revenue authority and state aid. Some revenue authorities, such as operating referenda and building bonds, also require voter approval. For the past several years, the funding provided for public education in the state of Minnesota has not been sufficient to meet instructional program needs due to increased inflationary costs and required mandates. For example, according to data provided by the MDE, if the general education formula increased by the rate of inflation each year since 2003, the 2026 allowance per ADM would be \$8,645 rather than \$7,481, a difference of \$1,164 per ADM, which would amount to more than \$27.1 million in 2026 for Osseo Area Schools.

Minnesota's economic and budget outlook has diminished substantially after record surpluses and increased government spending. According to the state budget and economic forecast released from the Minnesota Management and Budget (MMB) in February of 2025, the state is projecting a \$456 million surplus, down about \$160 million from the previous forecast, with the next biennium forecast showing a deficit of \$5.99 billion.

The 2025 session is a budget year, and as of this writing, we are waiting on the Legislature to convene a special session. We have built the budget based on current known statutes rather than make assumptions in areas where changes might be made.

In alignment with the current economic concerns, there are numerous factors affecting public school finance and need to be monitored on an on-going basis, such as:

- State aid versus local taxpayer funding for programs and services
- Economic factors, such as unemployment and overall revenue collections by the state
- Mandated programs that are not fully funded, such as special education
- Compliance and implementation of governmental pronouncements
- Impact on local taxpayers for funding requests
- Increased competition for students from other public schools as well as charter schools
- Housing development and growth
- Enrollment trends
- Health insurance cost increases
- Pension obligations, both local and state
- Management of federal grants and other special funded state programs

## **BUDGET PROCESS AND LONG-TERM FINANCIAL PLANNING**

The School Board adopts an annual budget for the following fiscal year for the General Fund (including separate budgets for the Operating and Capital Expenditure Accounts), Food Service Special Revenue Fund, Community Service Special Revenue Fund, and Debt Service Fund. An annual budget is not adopted for the Capital Projects – Building Construction Fund because project-length financial plans are adopted in accordance with bond issue authorization. Legal budgetary control is at the fund account level.

The budget planning steps began in October 2023, using the **Long-Range Financial Model (LRFM) and Annual Budget Framework** and **the FY 2025 Budget Planning Timeline**. The District implementation of this long-range financial planning (LRFP) process for developing the annual budget began in FY 2013. The LRFP process is refined and improved annually. As a part of the LRFP process, the following key budget considerations were used during the FY 2026 budget adjustment process:

### **Outcomes for budget adjustment process –**

1. Create budget adjustment recommendations that align with our system's Mission and Strategic Priorities.
2. Involve school and community stakeholders in determining how to provide a quality education using available resources.
3. Provide budget recommendations for School Board approval that achieve a school district budget that maintains required fund balance.

## Budget adjustment proposal process –

1. The system has identified legally required and mandated essential services and programs. These will not be considered for adjustment.
2. The analysis of budget adjustments will be based on a review of the effectiveness of specific programs or services. Information will be used to determine which program or initiatives are not getting expected results and should be considered for budget adjustments.
3. The analysis will consider the basic requirements for providing the educational program at sites. This analysis will establish the base quality education level that the District does not want to go below, and the essential support services required to deliver the base.
4. The analysis will consider the impact on our work to ensure equitable student achievement.
5. School Board policies will be considered to determine if they exceed legally required and mandated essential services and programs or the basic requirements for providing the education program. Do board policies and regulations have financial implications? If so, which policies and/or regulations might be changed?
6. All proposed adjustments will be evaluated using the Program Efficiency Abandonment and Redirection (PEAR) process. The process considers the impact of the enhancement, reduction, elimination, or restructuring of services on the education programs.
7. Staff and citizen idea input will be solicited and shared with the School Board for consideration in the budget planning process, through LRFPA Advisory and FISCAL. In addition, other formal district advisory groups, such as DPAC, Core Planning, APAC, and CEPAC, inform our work regarding district program priorities which impact budget priorities.

The School Board reviewed FY 2026 budget proposals at a work session on February 11, 2025. These budget proposals followed the School Board direction that was provided at the November 12, 2024, work session. Budget proposals were approved February 25, 2025, at the regular School Board meeting and result in net adjustments of \$2,937,680 to the General Fund. The General Fund amount is comprised of LRFPA budget adjustments, including enrollment alignment of \$2,147,741, state leaves of absence/time off requirements of \$30,000, family medical leave act expansion of payroll taxes of \$433,298, and operating capacity for new elementary of \$326,641.

## **MISSION, VISION STATEMENT, CORE VALUES, AND STRATEGIC DIRECTIONS**

The District's mission, core values, and strategic directions provide for the investment of human and financial resources across the system.

### **MISSION**

*Our mission is to inspire and prepare each and every scholar with the confidence, courage, and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.*

### **VISION STATEMENT**

*Unleash and enhance the brilliance of our scholars to thrive and change the world.*

### **CORE VALUES**

#### **HONOR AND INTEGRITY**

Holding ourselves, each other, and our system to the highest standards to create the best conditions for learning.

#### **BELONGING**

Developing meaningful relationships that build trust, understanding and community.

#### **INCLUSION**

Intentionally engaging diverse voices and perspectives equitably and respectfully.

#### **INNOVATION AND EXCELLENCE**

Cultivating creativity, ideas, confidence, and transformational growth.

#### **TRANSPARENCY**

Communicating, modeling, and making decisions clearly, equitably, and openly.

#### **INTRINSIC VALUE**

Each scholar, staff member and family is valued and respected for their perspective, experience, and contributions.

### **STRATEGIC DIRECTION**

- Create safe, welcoming, and inclusive learning environments that foster global curiosity, belonging, innovation and engagement.
- Build and nurture a culture of achievement by providing content rich, rigorous, equitable and individualized pathways.
- Promote inclusive participation of all of our communities and provide timely, relevant, and easily accessible communication.
- Create a system of operational innovation, excellence, accountability, and sustainability.
- Address, acknowledge and reduce systemic disparities, barriers, and inequities as we lead, develop, and align our district toward continuous improvement.

## RELEVANT FINANCIAL POLICIES

The District has adopted a comprehensive set of financial policies. The management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America and with Minnesota Uniform Financial Accounting and Reporting Standards. The internal control framework is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits require estimates and judgments by management.

School Board Policy 730 addresses fund balance. The policy is in place to ensure the financial stability of the District, to provide a sound basis to justify continuation of the strong financial rating, and to provide a reserve enabling the District to deal with unforeseen budget expenditures. The School Board endeavors to maintain an unassigned fund balance that will not fall below 5.0 percent of the District's General Fund operating expenditure budget, excluding capital programs.

Minnesota Statute § 123B.83 requires districts to "limit its expenditures so that its net unreserved General Fund balance does not constitute statutory operating debt under § 123B.81."

Unrestricted fund balance (the total of the assigned and unassigned components of fund balance) in the General Fund Operating Account on June 30, 2025, was 33.4 percent of total General Fund Operating Account expenditures. This amount was within the policy guidelines set by the School Board for budgetary and planning purposes.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound fiscal management.

## AWARDS AND ACKNOWLEDGEMENTS

This report will be submitted to the ASBO International for consideration for the Certificate of Excellence (COE) in Financial Reporting. The District received this award as a result of its initial submission in FY 1990 and all subsequent submissions on an annual basis through FY 2024. To receive this award, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. This award is valid for a period of one year only. The District expects to continue to earn the recognition that accompanies the standards of accuracy and thoroughness of the COE program.

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the Business Services Department. We want to thank all government departments for their assistance in providing the data necessary to prepare this report. Credit is also due to the School Board for its unfailing support for maintaining the highest standards of professionalism in the management of the District's finances.

Respectfully submitted,



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John Morstad, SFO, CSRM  
Executive Director of Finance & Operations



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Kelly Benusa, CPA, RSBO, SFO  
Director, Business Services

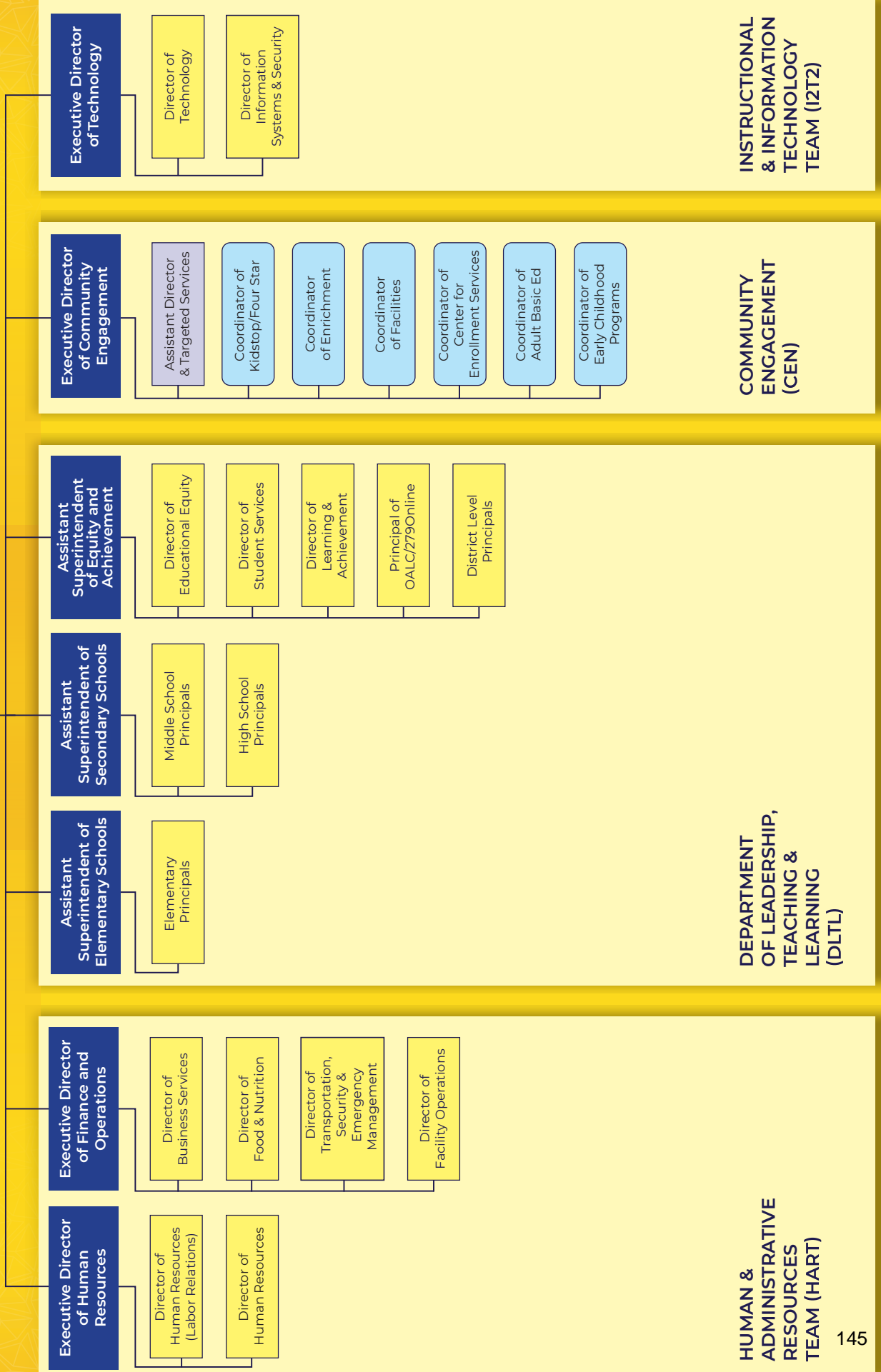
**SCHOOL BOARD**

**Executive Director  
of School and  
Community Relations**

**SUPERINTENDENT**

**General Counsel**

**Organizational  
Chart 2024-25**



**HUMAN &  
ADMINISTRATIVE  
RESOURCES  
TEAM (HART)**

**DEPARTMENT  
OF LEADERSHIP,  
TEACHING &  
LEARNING  
(DLTL)**

**COMMUNITY  
ENGAGEMENT  
(CEN)**

**INSTRUCTIONAL  
& INFORMATION  
TECHNOLOGY  
TEAM (I2T2)**

INDEPENDENT SCHOOL DISTRICT NO. 279

School Board and Administration  
as of June 30, 2025

**SCHOOL BOARD**

	<u>Board Position</u>
Tanya Prince	Chairperson
Thomas Brooks	Vice Chairperson
Keith Tate	Clerk
Sarah Mitchell	Treasurer
Kelsey Dawson	Director
Erica Foster	Director

**ADMINISTRATION**

**Cabinet**

Kim Hiel	Superintendent
Bryan Bass	Assistant Superintendent, Division of Leadership, Teaching, and Learning
Stephen Flisk	Assistant Superintendent, Division of Leadership, Teaching, and Learning
Kelli Parpart	Assistant Superintendent, Division of Leadership, Teaching, and Learning
Brian Siverson-Hall	Executive Director, Community Engagement
John Morstad, SFO, CSRM	Executive Director, Finance and Operations
Yvonne Shorts-Lind	Executive Director, Human Resources
Anthony Padmos	Executive Director, Technology
Amy Moore	General Counsel
Kay Villella	Executive Director, School and Community Relations

**Business Services**

Kelly Benusa, CPA, RSBO, SFO	Director, Business Services
Michael Hueller, CPA	Assistant Director, Business Services
Michelle Larson	Coordinator, Business Services



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

The Certificate of Excellence in Financial Reporting  
is presented to

## Osseo Area Schools

for its Annual Comprehensive Financial Report  
for the Fiscal Year Ended June 30, 2024.

The district report meets the criteria established for  
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

**Ryan S. Stechschulte**  
President

A handwritten signature in black ink, reading 'James M. Rowan'.

**James M. Rowan, CAE, SFO**  
CEO/Executive Director



# SECTION II

## FINANCIAL



## INDEPENDENT AUDITOR'S REPORT

To the School Board and Management of  
Independent School District No. 279 – Osseo Area Schools  
Maple Grove, 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 the Independent School District No. 279 – Osseo Area Schools (the District) 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 the District as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

#### **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 District, 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 1 of the notes to basic financial statements, in fiscal 2025, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

(continued)

## **RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation and fair presentation of the 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 12 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 judgment 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 judgment 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 District'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 judgment, 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 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.

(continued)

## **REQUIRED SUPPLEMENTARY INFORMATION**

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

## **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 accompanying combining and individual fund statements and schedules, as listed in the table of contents, are presented for purpose of additional analysis and are 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 and individual fund statements and schedules 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 introductory and statistical sections, 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.

## **PRIOR YEAR COMPARATIVE INFORMATION**

Malloy, Montague, Karnowski, Radosevich & Co., P.A. previously audited the District's 2024 financial statements, and they expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in their report dated November 13, 2024. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2024 is consistent, in all material respects, with the audited financial statements from which it has been derived.

(continued)

**OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 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, 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.

Respectfully submitted,

A handwritten signature in cursive script that reads "LB Carlson, LLP".

LB CARLSON, LLP  
Minneapolis, Minnesota

November 3, 2025

## INDEPENDENT SCHOOL DISTRICT NO. 279

### Management's Discussion and Analysis Fiscal Year Ended June 30, 2025

This section of Independent School District No. 279 – Osseo Area Schools' (the District) Annual Comprehensive Financial Report (ACFR) presents management's discussion and analysis (MD&A) of the District's financial performance during the fiscal year ended June 30, 2025. Please read it in conjunction with the transmittal letter at the front of this report and the District's financial statements, which immediately follow this section.

#### FINANCIAL HIGHLIGHTS

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

- The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2025 by \$272,063,331 (net position). The District reported an increase in net position of \$40,276,524 and also reported a change in accounting principle, which decreased net position by \$5,158,714 on the Statement of Activities for the fiscal year ended June 30, 2025. This change is mostly related to investments in capital assets financed by general grants and aids and positive changes in net pension-related deferred inflows, outflows, and long-term liabilities in the state-wide pension plans in which the District participates. The increase in the District's General Fund balance also impacted the change positively.
- The District's General Fund experienced an increase in fund balance of \$11,741,813, which was \$12,388,727 higher than the \$646,914 deficit projected in the budget.
- As described in Note 1 of the notes to basic financial statements, in fiscal 2025, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. The implementation decreased the beginning balance in government-wide net position by \$5,158,714, including increases in long-term liabilities.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the ACFR consists of five parts: independent auditor's report, MD&A (this section), the basic financial statements, required supplementary information, and the combining and individual fund statements and schedules, which are presented as supplementary information. The basic financial statements include several kinds of statements which present different views of the District:

- The first two statements are *government-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 government-wide financial statements.
- The *governmental fund financial 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 financial statements* offer *short-term* and *long-term* financial information about the activities the District operates *like businesses*.
- The *fiduciary fund financial statements* provide information about the financial relationships in which the District acts solely as *custodian* for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. Figure A shows how the various parts of this ACFR are arranged and relate to one another:

**Figure A**  
**Organization of the Annual Comprehensive Financial Report**

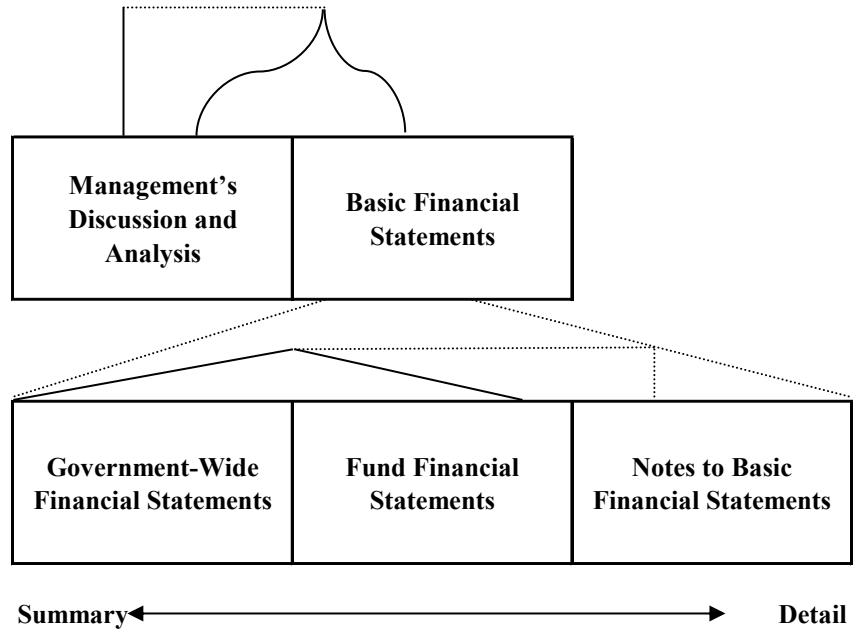


Figure B summarizes the major features of the District’s financial statements, including the portion of the District’s activities they cover and the types of information they contain.

The remainder of this overview section of the MD&A highlights the structure and content of each of the statements.

<b>Figure B – Major Features of the Government-Wide and Fund Financial Statements</b>				
	<b>Government-Wide Statements</b>	<b>Fund Financial Statements</b>		
		<b>Governmental Funds</b>	<b>Proprietary Funds</b>	<b>Fiduciary Funds</b>
<b>Scope</b>	Entire district (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance, food service, and community education	Activities of the District that operate similar to businesses: Internal Service Fund	Instances in which the District administers resources on behalf of someone else
<b>Required financial statements</b>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenue, Expenditures, and Changes in Fund Balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Revenue, Expenses, and Changes in Net Position</li> <li>• Statement of Cash Flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position</li> <li>• Statement of Changes in Fiduciary Net Position</li> </ul>
<b>Accounting basis and measurement focus</b>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<b>Type of asset/liability information</b>	All assets, deferred inflows of resources, liabilities, and deferred outflows of resources both financial and capital, short-term and long-term	Generally assets expected to be used up, liabilities that come due during the year or soon thereafter, and deferred inflows of resources that become available; no capital assets or long-term liabilities are included	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
<b>Type of inflow/outflow information</b>	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial 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, deferred outflows of resources, liabilities, and deferred inflows of resources, except for fiduciary funds. All of the current year’s revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

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

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District 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.

In the government-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, administration, food service, and community education. Property taxes and state aids finance most of these activities.

## FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's *funds*—focusing on its most significant or major funds—rather than the District as a whole. Funds 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 or to show that it is properly using certain revenues.

The District has three kinds of funds:

- **Governmental Funds** – Most of the District's basic services are included in governmental funds, which generally focus on: (1) how *cash and other financial assets* 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 fund financial statements provide a detailed *short-term* view that helps to 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 government-wide financial statements, we provide additional information in the governmental fund financial statements that explains the relationship (or differences) between them.
- **Proprietary Funds** – Internal service fund services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the government-wide financial statements. The District uses internal service funds to report activities that provide supplies and services for the District's other programs and activities. The District currently has four internal service funds consisting of a self-insured dental plan, self-insured medical plan, retirement incentive pay, and a post-employment benefits revocable trust.
- **Fiduciary Funds** – The District is the trustee, or *fiduciary*, for assets that belong to others, such as the Northwest Family Service Center and Local Collaborative Time Study. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. We exclude these activities from the government-wide financial statements because the District cannot use these assets to finance its operations.

## FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

**Net Position** – The District’s *combined* net position was \$272,063,331 on June 30, 2025. This was an increase of 14.8 percent from the prior year, which includes the change in accounting principle.

	2025	2024
<b>Assets</b>		
Current and other assets	\$ 545,422,774	\$ 584,202,362
Capital assets, net of accumulated depreciation/amortization	523,459,499	459,985,265
Total assets	\$ 1,068,882,273	\$ 1,044,187,627
<b>Deferred outflows of resources</b>		
OPEB plan deferments	\$ 7,256,881	\$ 5,089,927
Pension plan deferments – PERA and TRA	59,750,292	67,399,942
Total deferred outflows of resources	\$ 67,007,173	\$ 72,489,869
<b>Liabilities</b>		
Long-term liabilities	\$ 625,944,338	\$ 691,933,126
Other liabilities	33,276,328	26,527,873
Total liabilities	\$ 659,220,666	\$ 718,460,999
<b>Deferred inflows of resources</b>		
Property taxes levied for subsequent year	\$ 137,616,701	\$ 137,257,426
OPEB plan deferments	1,453,956	2,242,606
Pension plan deferments – PERA and TRA	65,534,792	21,770,944
Total deferred inflows of resources	\$ 204,605,449	\$ 161,270,976
<b>Net position</b>		
Net investment in capital assets	\$ 311,758,545	\$ 284,604,635
Restricted	33,846,238	36,498,735
Unrestricted	(73,541,452)	(84,157,849)
Total net position	\$ 272,063,331	\$ 236,945,521

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

Total net position increased by \$35,117,810, which primarily is related to investments in capital assets financed by general grants and aids and positive changes in net pension-related deferred inflows and liabilities in the state-wide pension plans the District participates in, including the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA). This change also includes the change in accounting principle previously discussed. The increase in the District's General Fund balance also impacted the change positively.

The decline in current and other assets was mainly the result of spending on capital assets in the District's Capital Projects – Building Construction Fund. This increase in capital assets is also the result of this activity. The decrease in long-term liabilities and increase in pension plan deferments was mainly from changes in activities within state-wide pension plans as previously mentioned.

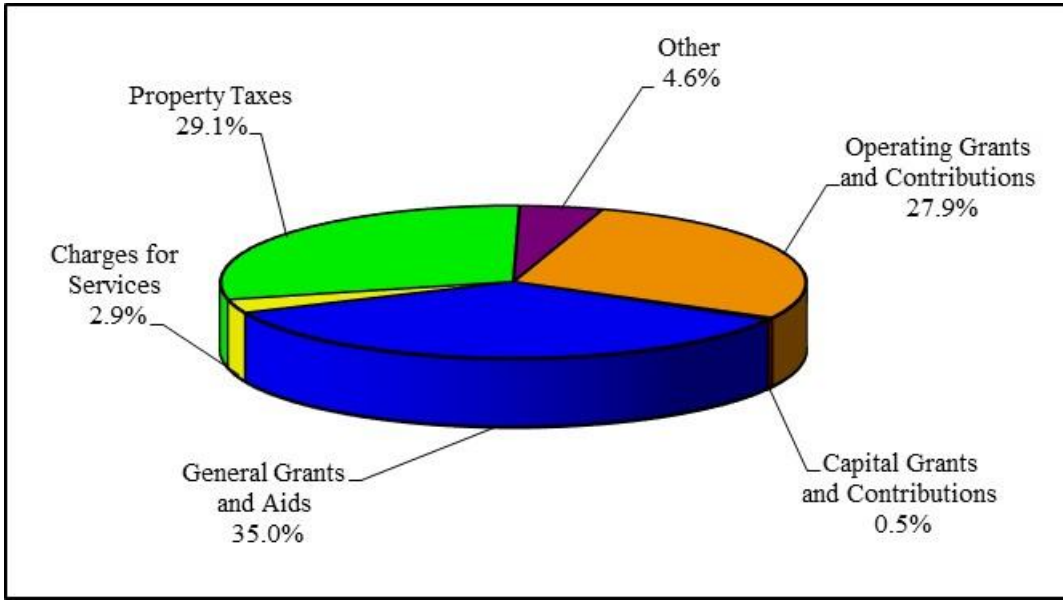
**Table 2**  
**Summary Statement of Activities**  
**for the Years Ended June 30, 2025 and 2024**

	2025	2024
<b>Revenues</b>		
Program revenues		
Charges for services	\$ 14,460,961	\$ 11,453,171
Operating grants and contributions	136,914,475	142,310,164
Capital grants and contributions	2,299,644	2,863,548
General revenues		
Property taxes	142,864,941	125,969,450
General grants and aids	172,353,648	162,252,215
Other	22,377,994	14,774,936
Total revenues	491,271,663	459,623,484
<b>Expenses</b>		
Administration	15,461,959	14,763,586
District support services	14,092,921	12,613,970
Elementary and secondary regular instruction	174,487,712	159,054,375
Vocational education instruction	5,320,293	5,112,060
Special education instruction	70,712,137	61,730,953
Instructional support services	34,555,417	31,409,570
Pupil support services	38,002,119	32,534,952
Sites and buildings	30,757,389	22,271,774
Fiscal and other fixed cost programs	1,496,844	873,998
Food service	17,145,853	16,753,806
Community service	21,065,208	18,289,620
Unallocated depreciation and amortization expense	13,721,998	12,460,321
Interest and fiscal charges	14,175,289	15,924,423
Total expenses	450,995,139	403,793,408
Change in net position	40,276,524	55,830,076
Net position – beginning, as previously reported	236,945,521	181,115,445
Change in accounting principle	(5,158,714)	–
Net position – beginning, as restated	231,786,807	181,115,445
Net position – ending	\$ 272,063,331	\$ 236,945,521

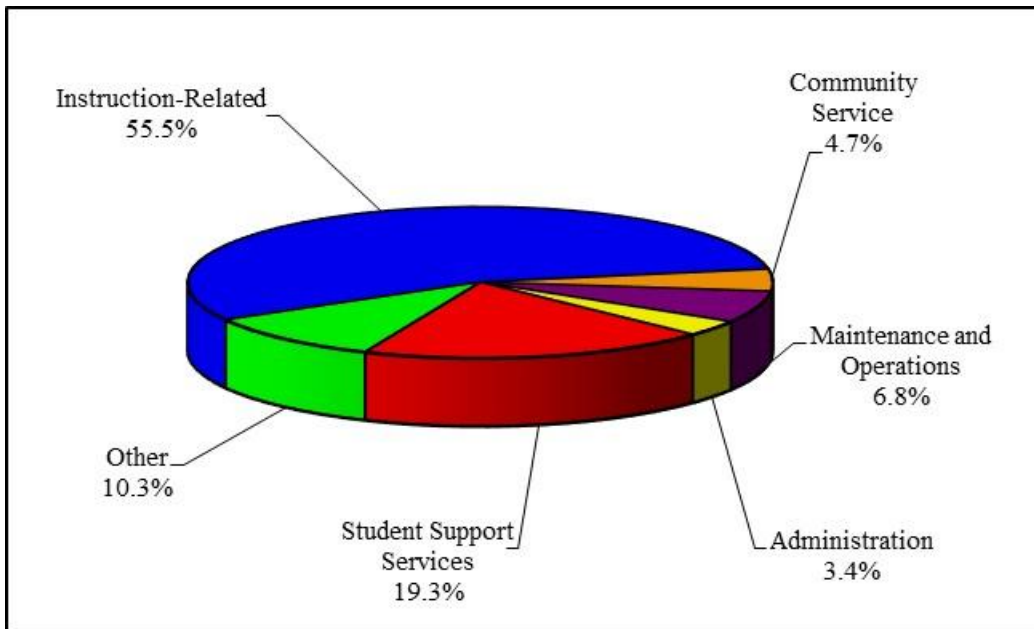
**Change in Net Position** – The District’s total revenues were \$491,271,663 for the year ended June 30, 2025. Property taxes and general grants and aids accounted for 64.1 percent (see Figure C) of total revenue for the year. Operating grants and contributions decreased \$5,395,689 due to the prior year spend down of federal grants from COVID-19. General grants and aids increased \$10,101,433 from an increase in state aid revenues, including increases in general education, compensatory, and special education categories. Property taxes increased \$16,895,491, due to an increase in the voter-approved operating referendum, local optional, voter-approved capital project referendum, long-term facilities maintenance, reemployment insurance, lease, operating capital, and abatement categories. Other general revenues increased \$7,603,058 for the current fiscal year, from improved investment earnings.

The total cost of all programs and services was \$450,995,139. The District's expenses are predominantly related to educating and caring for students (74.8 percent) (see Figure D). The administrative activities of the District accounted for 3.4 percent of total costs. Expenses for fiscal year 2025 increased \$47,201,731, mainly in elementary and secondary regular instruction and special education instruction, mainly due to increased salary and benefit costs and changes in net pension-related obligations as previously mentioned. Sites and buildings also increased, mainly related to facility repair and maintenance activity in the current year.

**Figure C – Sources of Revenues for Fiscal Year 2025**



**Figure D – Expenses for Fiscal Year 2025**



- The cost of all *governmental* activities for fiscal year 2025 was \$450,995,139.
- Most of the District’s costs were paid for by district taxpayers and the taxpayers of our state through general revenues totaling \$337,596,583. This portion of governmental activities was paid for with \$142,864,941 in property taxes and \$172,353,648 of primarily state aid based on the state-wide education aid formula.
- The federal and state governments subsidized certain programs with operating grants and contributions of \$136,914,475 and \$2,299,644 of capital grants and contributions.
- Some of the cost, \$14,460,961, was paid by the users of the District’s programs.

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

	Total Cost of Services		Total Percent Change 2025-2024	Net Cost of Services		Total Percent Change 2025-2024
	2025	2024		2025	2024	
Administration	\$ 15,461,959	\$ 14,763,586	4.7%	\$ 15,289,956	\$ 14,577,433	4.9%
District support services	14,092,921	12,613,970	11.7%	13,633,252	12,401,631	9.9%
Elementary and secondary regular instruction	174,487,712	159,054,375	9.7%	125,156,511	102,992,237	21.5%
Vocational education instruction	5,320,293	5,112,060	4.1%	4,931,249	4,937,235	(0.1%)
Special education instruction	70,712,137	61,730,953	14.5%	12,331,518	9,460,779	30.3%
Instructional support services	34,555,417	31,409,570	10.0%	30,354,541	24,069,077	26.1%
Pupil support services	38,002,119	32,534,952	16.8%	34,087,939	27,941,048	22.0%
Sites and buildings	30,757,389	22,271,774	38.1%	28,161,702	19,059,998	47.8%
Fiscal and other fixed cost programs	1,496,844	873,998	71.3%	1,496,844	873,998	71.3%
Food service	17,145,853	16,753,806	2.3%	(662,225)	(1,022,799)	(35.3%)
Community service	21,065,208	18,289,620	15.2%	4,641,485	3,491,144	33.0%
Unallocated depreciation and amortization expense	13,721,998	12,460,321	10.1%	13,721,998	12,460,321	10.1%
Interest and fiscal charges	14,175,289	15,924,423	(11.0%)	14,175,289	15,924,423	(11.0%)
<b>Total</b>	<b>\$ 450,995,139</b>	<b>\$ 403,793,408</b>	<b>11.7%</b>	<b>\$ 297,320,059</b>	<b>\$ 247,166,525</b>	<b>20.3%</b>

The change in the total cost of services within elementary and secondary regular instruction and special education instruction relates to increased salary and benefit costs and changes in net pension-related obligations from one year to the next, as previously mentioned.

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

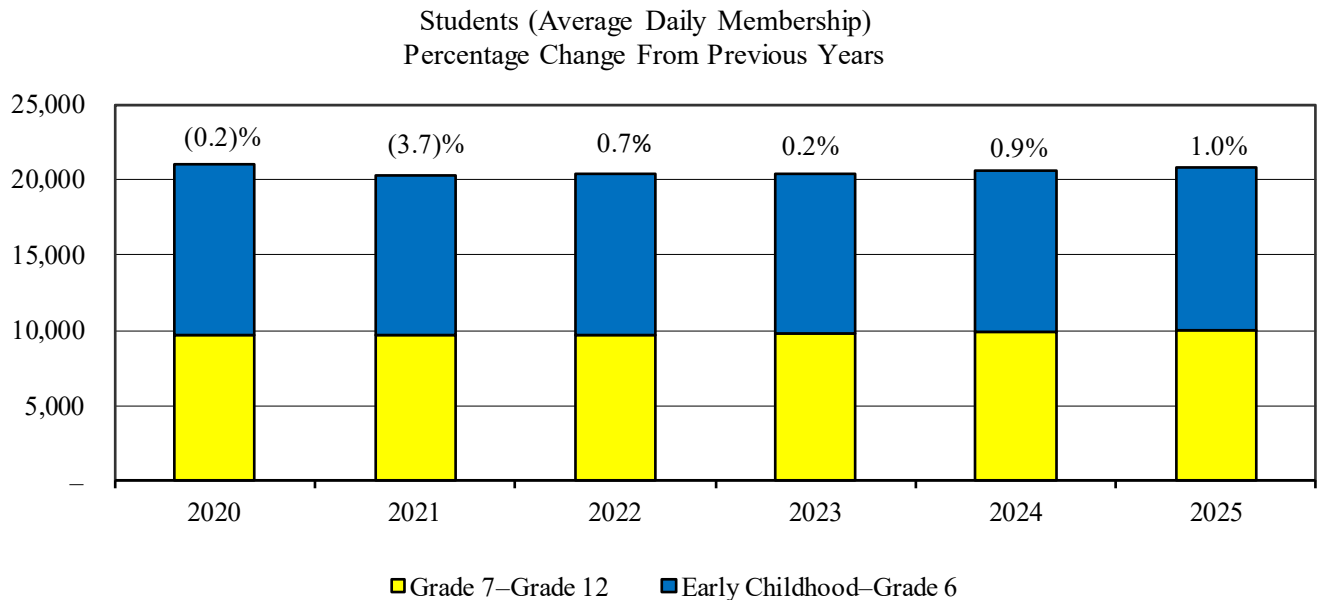
As the District completed the year, its governmental funds reported a *combined* fund balance of \$350,314,053, a decrease from last year's ending fund balance of \$45,698,291.

Revenues for the District's governmental funds were \$483,069,125, while total expenditures were \$533,103,263. Total net other financing sources and uses were \$4,335,847, due to transfers in and out, financed purchases, subscription liabilities, insurance recoveries, and sale of capital assets.

## GENERAL FUND

The General Fund includes the primary operations of the District in providing educational services to students from pre-kindergarten through Grade 12, including pupil transportation activities and certain capital outlay projects.

The following graph shows the percentage change in the number of students over the last several years:



Over the last six years, the District has seen a 0.9 percent decrease in the number of students. Enrollment projections predict an increase in enrollment of 1.8 percent for fiscal year 2026 through fiscal year 2030. In the fall of 2020, student enrollment decreased from projections, due to the impact of COVID-19. This occurred in most Minnesota school districts and is being considered in future projections.

The following schedule presents a summary of General Fund revenues:

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2025	2024		
Local sources				
Property taxes	\$ 121,135,503	\$ 111,015,795	\$ 10,119,708	9.1%
Investment earnings	6,444,704	6,212,192	232,512	3.7%
Other	6,443,170	5,328,891	1,114,279	20.9%
State sources	269,210,098	254,770,461	14,439,637	5.7%
Federal sources	11,117,969	25,003,709	(13,885,740)	(55.5%)
Total General Fund revenue	<u>\$ 414,351,444</u>	<u>\$ 402,331,048</u>	<u>\$ 12,020,396</u>	3.0%

Total General Fund revenue increased by \$12,020,396, or 3.0 percent, in fiscal year 2025, compared with fiscal year 2024. Basic general education revenue is determined by a state per student funding formula. Other state-authorized revenue, including the excess levy referendum, involves 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.

Property taxes revenue increased, in numerous areas, including the voter-approved operating referendum, local optional, voter-approved capital project referendum, long-term facilities maintenance, reemployment insurance, lease, operating capital, and abatements.

State sources increased in four areas. These increases were \$6.6 million in the general education basic formula allowance, due to a 2.0 percent funding increase, \$6.1 million for special education aid, \$830,000 in new literacy aid, and \$749,000 in new teacher compensation for READ Act from legislation for fiscal year 2025.

Total federal sources decreased, due to less funding for COVID-19 being available in fiscal year 2025, due to spending down one-time grants in the previous year.

The following schedule presents a summary of General Fund expenditures:

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2025	2024		
Salaries	\$ 227,939,910	\$ 215,154,145	\$ 12,785,765	5.9%
Employee benefits	82,920,118	76,808,687	6,111,431	8.0%
Purchased services	44,425,898	42,010,564	2,415,334	5.7%
Supplies, materials, and equipment	45,218,635	38,489,021	6,729,614	17.5%
Other expenditures	7,567,693	8,351,650	(783,957)	(9.4%)
Total expenditures	<u>\$ 408,072,254</u>	<u>\$ 380,814,067</u>	<u>\$ 27,258,187</u>	7.2%

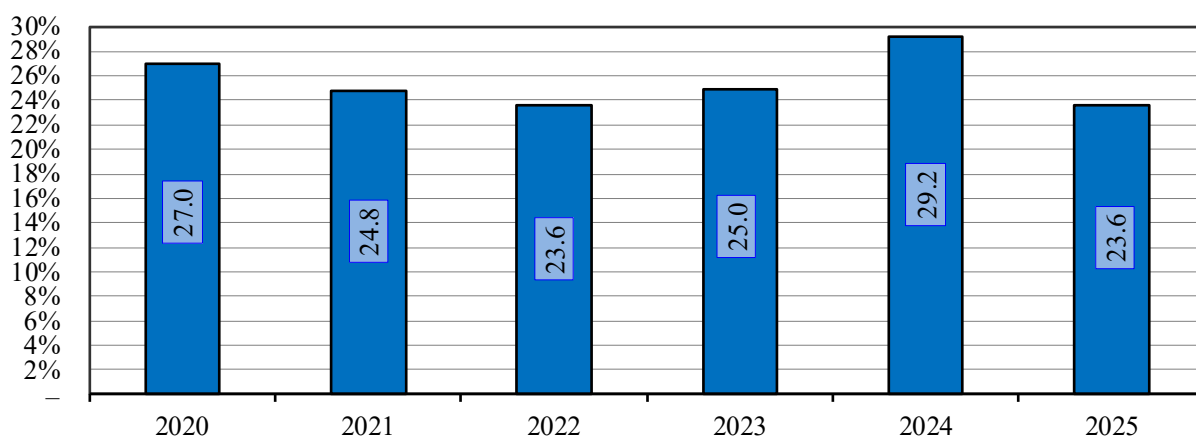
Total General Fund expenditures increased \$27,258,187, or 7.2 percent, from the previous year.

In fiscal year 2025, salaries and benefits increased \$18,897,196, or 6.5 percent, from the prior year. The increases in salaries and benefits are attributed to employee contract improvements and higher staffing levels.

Purchased services increased by \$2,415,334, or 5.7 percent, from the prior year. The increase can be attributed to \$1.4 million in transportations costs and \$779,000 for contracted services for open staff positions.

Supplies, materials, and equipment increased by \$6,729,614, or 17.5 percent, from the prior year. The increase can be attributed to financed purchases of technology and security equipment, additional long-term facilities maintenance projects, capital technology levy supplies, and equipment, which are partially offset by decreased purchases of curriculum materials in the fiscal year 2025.

The following graph shows the General Fund unassigned fund balance (without including any restricted account deficits) as a percentage of expenditures over the last several years:



In fiscal year 2025, General Fund revenue and other financing sources were more than expenditures by \$11,741,813. Therefore, total fund balance increased to \$134,496,392 at June 30, 2025. After deducting nonspendable, assigned, and restricted amounts (including restricted account deficits), the unassigned fund balance decreased from \$111,235,114 on June 30, 2024 to \$96,350,089 at June 30, 2025.

The graph on the previous page is the single best measure of overall financial health. The unassigned fund balance of \$96,350,089 on June 30, 2025 represents 23.6 percent of annual expenditures, or 12.3 weeks of operations. The District closely monitors its fund balances.

### **General Fund Budgetary Highlights**

Over the course of the year, the District revised the annual operating budget several times. These budget amendments fall into two categories:

1. Implementing budgets for specially funded projects, which include both federal and state grants; reinstating prior year purchase orders carried over; and budgeting for clearing, resale, and gifts. Updating allocations of revenue by aid and levy categories.
2. Changes in appropriations for significant unbudgeted costs.

While the District's final budget for the General Fund anticipated that expenditures would exceed revenues and other financing sources by \$646,914, decreasing fund balance, the actual results for the year show an increase of \$11,741,813.

- Actual revenues were \$1,600,837 over budget.
- Actual expenditures were \$5,825,267 under budget. Although the variance is comprised of numerous items, the primary areas of savings were due to open staff positions and unused budget capacity, transportation, snow removal, curriculum materials, and cost containment measures by management and staff. The District also spent less than budgeted within grant programs funded by federal and state sources. These savings were offset by higher than budgeted expenditures for capital expenditures related to issuances of financed purchases and subscription liabilities.
- Other financing sources were \$4,962,623 over budget, due to three areas. These areas are the issuance of financed purchases, issuance of subscription liabilities, and transfers in for the current year.

### **CAPITAL PROJECTS AND DEBT SERVICE FUNDS**

The Capital Projects – Building Construction Fund expenditures and other financing uses exceeded revenue and other financing sources by \$50,569,606, resulting in a fund balance of \$199,686,359 on June 30, 2025. The decrease is due to the planned spenddown of fund balance in accordance with the building construction plans which are funded by certificates of participation, long-term facilities maintenance plans, and capital project levies. This fund also had a transfer out in the current year.

The Debt Service Fund expenditures were \$5,729,219 more than revenue in fiscal year 2025. The remaining fund balance of \$5,553,081 on June 30, 2025 is available for meeting future debt service obligations.

### **NONMAJOR FUNDS**

Expenditures exceeded revenue and other financing sources in the nonmajor funds by \$1,141,279. The Food Service Special Revenue Fund had an increase in fund balance of \$683,599. This was more than budgeted due to less expenditures than anticipated in food and supplies, along with decreased participation, and state and federal revenues being less than anticipated. The Community Service Special Revenue Fund had a decrease in fund balance of \$1,824,878. This fund anticipated a decline in fund balance of \$1,831,888, which is a combined variance of \$7,010 from actual results for fiscal year 2025. From the standpoint of maintaining current operating expenditures within the range of annual revenue, these funds continue to operate on a sound financial basis and are monitored throughout the year.

## INTERNAL SERVICE FUNDS

During fiscal year 2025, the District operated a Dental Self-Insurance Internal Service Fund. This fund accounts for the District's self-insured dental program. Net position in this fund increased \$58,510, resulting in a net position of \$470,316 at June 30, 2025.

During fiscal year 2025, the District operated a Medical Self-Insurance Internal Service Fund. This fund accounts for the District's self-insured medical program. Net position in this fund decreased \$241,246, resulting in a net position deficit of \$124,446 at June 30, 2025.

Over the next several years, the District's annual obligation to pay post-employment benefits will gradually decrease from its current level because the number of eligible employees reaching retirement age will also decrease. Accordingly, the District established a Retirement Incentive Pay Internal Service Fund and adopted a plan to fund its early retirement incentive (severance) as the benefits are earned in accordance with governmental accounting standards. The Retirement Incentive Pay Internal Service Fund is used to finance the early retirement incentive benefits provided by all the departments and funds of the District on a cost-reimbursement basis.

The Retirement Incentive Pay Internal Service Fund net position increased \$15,434, resulting in a net position of \$834,108 at June 30, 2025. This increase is attributed to investment earnings exceeding payments made for severance expenses.

The Post-Employment Benefits Revocable Trust Internal Service Fund was established to fund OPEB. This revocable trust fund was established to provide a source of funds to finance current and future benefit obligations to employees. On June 30, 2025, this fund had a net position of \$11,794,398. The assets held in this fund are dedicated for the purpose of paying these obligations.

The most recent independent actuarial study with a measurement date of June 30, 2024, computed the present value of these benefits. The long-term liability represents total OPEB pension benefit obligations, based on actuarial estimates. The District has been strategic by prefunding a portion of this post-employment benefit liability. This funding is built into the ongoing annual budget. By funding the plan now, the District will avoid future reductions of regular programming that would have been necessary to pay for these post-employment benefits.

## CAPITAL ASSETS, DEBT ADMINISTRATION, AND LONG-TERM LIABILITIES

### Capital Assets

By the end of fiscal year 2025, the District had invested \$791.7 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and administrative offices (see Table 4). The major increase in capital assets can be attributed to various building construction and long-term facilities maintenance projects occurring in fiscal year 2025. Total depreciation and amortization expense for the year was \$19.1 million, as compared to a prior year depreciation and amortization expense of \$17.6 million.

	2025	2024	Total Percent Change 2025–2024
Land	\$ 8,973,417	\$ 8,973,417	–
Land improvements	40,148,716	36,790,944	9.1%
Buildings	654,454,765	613,835,652	6.6%
Furniture and equipment	38,515,417	33,932,985	13.5%
Technology subscriptions	2,766,677	2,533,294	9.2%
Construction in progress	46,822,724	15,096,499	210.2%
Less accumulated depreciation and amortization	<u>(268,222,217)</u>	<u>(251,177,526)</u>	6.8%
Total	<u>\$ 523,459,499</u>	<u>\$ 459,985,265</u>	13.8%

### Debt Administration

At June 30, 2025, the District had general obligation bonds, notes payable, and certificates of participation outstanding of \$370,945,000. Under current state statutes, the District’s general obligation bonded debt issuances are subject to a legal limitation equal to 15.0 percent of the actual value of all taxable property within the District. The District is within its legal authority for bonded debt.

## Long-Term Liabilities

**Table 5**  
**Outstanding Long-Term Liabilities**

	2025	2024	Total Percent Change
General obligation bonds and notes payable	\$ 358,685,000	\$ 369,710,000	(3.0%)
Certificates of participation	12,260,000	13,780,000	(11.0%)
Financed purchases	5,076,944	5,591,316	(9.2%)
Subscription liabilities	828,497	160,760	415.4%
Arbitrage liabilities	7,735,604	7,635,682	1.3%
Unamortized premiums (discounts) on debt issued	26,801,268	28,758,837	(6.8%)
Compensated absences	6,023,789	-	100.0%
Net pension liability	186,091,449	246,068,393	(24.4%)
Post-employment severance benefits payable	2,372,954	3,117,683	(23.9%)
Total OPEB obligation	<u>20,068,833</u>	<u>17,110,456</u>	17.3%
<b>Total</b>	<b><u>\$ 625,944,338</u></b>	<b><u>\$ 691,933,127</u></b>	<b>(9.5%)</b>

More detailed information about the District's long-term liabilities is presented in Note 4 of the notes to basic financial statements.

### **Bond Ratings**

The District's general obligation bonds carry a rating of Aa1.

### **Limitations on Debt**

The state limits the amount of general obligation debt the District can issue to 15 percent of the assessed value of all taxable property within the District's corporate limits. The District's outstanding debt is significantly below this limit, which is currently \$3,919,185,795

## **FACTORS BEARING ON THE DISTRICT'S FUTURE**

The District intentionally focuses efforts of staff and other resources to identify available financial resources to maximize revenue. Except for locally imposed fees for things like student activities, the District is dependent on the state of Minnesota for its revenue authority and state aid. Some revenue authority, such as operating referenda and building bonds, also require voter approval. For the past several years, the funding provided for public education in the state of Minnesota has not been sufficient to meet instructional program needs, due to increased inflationary costs and required mandates. For example, according to data provided by the Minnesota Department of Education, had the general education formula increased by the rate of inflation each year since 2003, the 2026 allowance per ADM would be \$8,645 rather than \$7,481, a difference of \$1,164 per ADM, which would amount to more than \$27.1 million in 2026 for the District.

Minnesota's economic and budget outlook has tightened after record surpluses. According to the state budget and economic forecast released from the Minnesota Management and Budget in February 2025, the state is projecting a \$456 million surplus, down about \$160 million from the previous forecast, with the next biennium forecast projecting a deficit of \$5.99 billion.

The 2025 legislative session preserved core K–12 funding by maintaining the inflation-indexed per pupil formula, allocating \$25.7 billion for the 2026–2027 biennium. However, to meet budget targets, lawmakers enacted significant cuts to equity-focused programs. These included an \$8.0 million annual reduction to teacher pipeline initiatives, a 5.0 percent reduction in special education transportation reimbursements, and elimination of \$19.6 million in school library aid. A new task force was established to identify \$250.0 million in additional special education cuts for the 2028–2029 cycle.

The District will strive to maintain its longstanding commitment to academic excellence and educational opportunity for students within a framework of financial fiduciary responsibility. The District will continue to use the long-range financial model and annual budget framework to ensure that expenditures are aligned with revenues. Efforts will continue to be made to influence legislators to recommit their financial support for public education.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT TEAM**

This ACFR is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Services Department, Independent School District No. 279, Educational Service Center, 11200 – 93rd Avenue North, Maple Grove, Minnesota 55369-6605.

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Net Position  
as of June 30, 2025  
(With Partial Comparative Information as of June 30, 2024)

	Governmental Activities	
	2025	2024
<b>Assets</b>		
Cash and temporary investments	\$ 401,827,714	\$ 447,752,640
Receivables		
Current taxes	69,695,908	69,979,724
Delinquent taxes	939,169	950,004
Accounts and interest	9,160,689	5,585,353
Due from other governmental units	33,055,726	32,759,158
Inventory	607,922	649,919
Prepaid items	3,225,086	690,130
Restricted assets – temporarily restricted		
Cash and investments for OPEB	26,692,430	25,629,339
Interest receivable for OPEB	218,130	206,095
Total restricted assets – temporarily restricted	<u>26,910,560</u>	<u>25,835,434</u>
Capital assets		
Not depreciated/amortized	55,796,141	24,069,916
Depreciated/amortized, net	467,663,358	435,915,349
Total capital assets, net of accumulated depreciation/amortization	<u>523,459,499</u>	<u>459,985,265</u>
Total assets	1,068,882,273	1,044,187,627
Deferred outflows of resources		
OPEB plan deferments	7,256,881	5,089,927
Pension plan deferments – PERA and TRA	59,750,292	67,399,942
Total deferred outflows of resources	<u>67,007,173</u>	<u>72,489,869</u>
Total assets and deferred outflows of resources	<u>\$ 1,135,889,446</u>	<u>\$ 1,116,677,496</u>
<b>Liabilities</b>		
Salaries payable	\$ 2,707,980	\$ 1,908,515
Accounts and contracts payable	21,947,422	17,251,784
Due to other governmental units	1,681,724	1,665,821
Unearned revenue	536,729	–
Accrued interest payable	6,402,473	5,701,753
Long-term liabilities		
Due within one year	26,590,313	17,056,388
Due in more than one year	599,354,025	674,876,738
Total long-term liabilities	<u>625,944,338</u>	<u>691,933,126</u>
Total liabilities	659,220,666	718,460,999
Deferred inflows of resources		
Property taxes levied for subsequent year	137,616,701	137,257,426
OPEB plan deferments	1,453,956	2,242,606
Pension plan deferments – PERA and TRA	65,534,792	21,770,944
Total deferred inflows of resources	<u>204,605,449</u>	<u>161,270,976</u>
<b>Net position</b>		
Net investment in capital assets	311,758,545	284,604,635
Restricted for		
Capital asset acquisition	6,347,244	4,746,872
Debt service	–	5,660,471
Food service	6,447,488	5,763,889
Community service	4,152,922	5,972,603
Employee benefits	11,794,398	10,750,647
Other purposes (state funding restrictions)	5,104,186	3,604,253
Unrestricted	(73,541,452)	(84,157,849)
Total net position	<u>272,063,331</u>	<u>236,945,521</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 1,135,889,446</u>	<u>\$ 1,116,677,496</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Activities  
 Year Ended June 30, 2025  
 (With Partial Comparative Information for the Year Ended June 30, 2024)

Functions/Programs	2025				2024	
	Expenses	Program Revenues			Net (Expense)	Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position	Revenue and Changes in Net Position
				Governmental Activities	Governmental Activities	
<b>Governmental activities</b>						
Administration	\$ 15,461,959	\$ 146,348	\$ 25,655	\$ –	\$ (15,289,956)	\$ (14,577,433)
District support services	14,092,921	26,261	433,408	–	(13,633,252)	(12,401,631)
Elementary and secondary regular instruction	174,487,712	1,406,605	47,920,935	3,661	(125,156,511)	(102,992,237)
Vocational education instruction	5,320,293	–	389,044	–	(4,931,249)	(4,937,235)
Special education instruction	70,712,137	7,410	58,373,209	–	(12,331,518)	(9,460,779)
Instructional support services	34,555,417	497,743	3,703,133	–	(30,354,541)	(24,069,077)
Pupil support services	38,002,119	–	3,914,180	–	(34,087,939)	(27,941,048)
Sites and buildings	30,757,389	27,561	272,143	2,295,983	(28,161,702)	(19,059,998)
Fiscal and other fixed cost programs	1,496,844	–	–	–	(1,496,844)	(873,998)
Food service	17,145,853	1,325,714	16,482,364	–	662,225	1,022,799
Community service	21,065,208	11,023,319	5,400,404	–	(4,641,485)	(3,491,144)
Unallocated depreciation and amortization expense (excludes amounts directly allocated)	13,721,998	–	–	–	(13,721,998)	(12,460,321)
Interest and fiscal charges	14,175,289	–	–	–	(14,175,289)	(15,924,423)
<b>Total governmental activities</b>	<b>\$ 450,995,139</b>	<b>\$ 14,460,961</b>	<b>\$ 136,914,475</b>	<b>\$ 2,299,644</b>	<b>(297,320,059)</b>	<b>(247,166,525)</b>
<b>General revenues</b>						
Taxes						
Property taxes, levied for general purposes					121,454,672	110,965,789
Property taxes, levied for community service					2,859,625	3,182,011
Property taxes, levied for debt service					18,550,644	11,821,650
General grants and aids					172,353,648	162,252,215
Other general revenues					1,070,172	546,475
Investment earnings					20,790,822	14,228,461
Gain on sale of assets					517,000	–
<b>Total general revenues</b>					<b>337,596,583</b>	<b>302,996,601</b>
Change in net position					40,276,524	55,830,076
Net position – beginning, as previously reported					236,945,521	181,115,445
Change in accounting principle					(5,158,714)	–
Net position – beginning, as restated					231,786,807	181,115,445
Net position – ending					<b>\$ 272,063,331</b>	<b>\$ 236,945,521</b>

INDEPENDENT SCHOOL DISTRICT NO. 279

Balance Sheet  
 Governmental Funds  
 as of June 30, 2025  
 (With Partial Comparative Information as of June 30, 2024)

	<u>General Fund</u>	<u>Capital Projects – Building Construction Fund</u>	<u>Debt Service Fund</u>
<b>Assets</b>			
Cash and temporary investments	\$ 157,642,157	\$ 205,515,214	\$ 22,470,857
Receivables			
Current taxes	51,904,314	–	16,315,544
Delinquent taxes	794,172	–	124,103
Accounts and interest	2,187,756	6,729,587	–
Due from other governmental units	31,853,233	–	79,278
Inventory	412,326	–	–
Prepaid items	3,107,686	–	–
	<u>3,107,686</u>	<u>–</u>	<u>–</u>
Total assets	<u>\$ 247,901,644</u>	<u>\$ 212,244,801</u>	<u>\$ 38,989,782</u>
<b>Liabilities</b>			
Salaries payable	\$ 1,795,276	\$ 4,679	\$ –
Accounts and contracts payable	8,117,178	12,553,763	–
Due to other governmental units	831,470	–	–
Unearned revenue	506,500	–	–
Total liabilities	<u>11,250,424</u>	<u>12,558,442</u>	<u>–</u>
<b>Deferred inflows of resources</b>			
Property taxes levied for subsequent year	101,304,847	–	33,303,944
Unavailable revenue – delinquent taxes	849,981	–	132,757
Total deferred inflows of resources	<u>102,154,828</u>	<u>–</u>	<u>33,436,701</u>
<b>Fund balances</b>			
Nonspendable	3,520,012	–	–
Restricted	11,506,859	199,686,359	5,553,081
Assigned	23,174,861	–	–
Unassigned	96,294,660	–	–
Total fund balances	<u>134,496,392</u>	<u>199,686,359</u>	<u>5,553,081</u>
	<u>\$ 247,901,644</u>	<u>\$ 212,244,801</u>	<u>\$ 38,989,782</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 247,901,644</u>	<u>\$ 212,244,801</u>	<u>\$ 38,989,782</u>

Nonmajor Funds	Total Governmental Funds	
	2025	2024
\$ 11,942,747	\$ 397,570,975	\$ 442,724,379
1,476,050	69,695,908	69,979,724
20,894	939,169	950,004
234,163	9,151,506	5,576,981
1,123,215	33,055,726	32,759,158
195,596	607,922	649,919
–	3,107,686	572,730
<u>\$ 14,992,665</u>	<u>\$ 514,128,892</u>	<u>\$ 553,212,895</u>
\$ 908,025	\$ 2,707,980	\$ 1,908,515
446,091	21,117,032	16,562,713
–	831,470	844,169
30,229	536,729	–
<u>1,384,345</u>	<u>25,193,211</u>	<u>19,315,397</u>
3,007,910	137,616,701	137,257,426
22,189	1,004,927	627,728
<u>3,030,099</u>	<u>138,621,628</u>	<u>137,885,154</u>
195,596	3,715,608	1,222,649
10,382,625	227,128,924	281,395,476
–	23,174,861	2,159,105
–	96,294,660	111,235,114
<u>10,578,221</u>	<u>350,314,053</u>	<u>396,012,344</u>
<u>\$ 14,992,665</u>	<u>\$ 514,128,892</u>	<u>\$ 553,212,895</u>

## Our Mission

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INDEPENDENT SCHOOL DISTRICT NO. 279

Reconciliation of the Balance Sheet to the  
Statement of Net Position  
Governmental Funds  
as of June 30, 2025  
(With Partial Comparative Information as of June 30, 2024)

	<u>2025</u>	<u>2024</u>
Total fund balances – governmental funds	\$ 350,314,053	\$ 396,012,344
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets are included in net position, but are excluded from fund balances because they do not represent financial resources.		
Cost of capital assets	791,681,716	711,162,791
Accumulated depreciation and amortization	(268,222,217)	(251,177,526)
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable. Debt issuance premiums and discounts are excluded from net position until amortized, but are included in fund balances upon issuance as other financing sources and uses.		
General obligation bonds	(358,685,000)	(369,710,000)
Certificates of participation	(12,260,000)	(13,780,000)
Financed purchases	(5,076,944)	(5,591,316)
Subscription liabilities	(828,497)	(160,760)
Arbitrage liabilities	(7,735,604)	(7,635,682)
Premiums (discounts) on debt issued	(26,801,268)	(28,758,837)
Compensated absences	(6,023,789)	–
Net pension liability – PERA	(26,280,276)	(37,879,449)
Net pension liability – TRA	(159,811,173)	(208,188,944)
Accrued interest payable is included in net position, but is excluded from fund balances until due and payable.	(6,402,473)	(5,701,753)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets, liabilities, and deferred outflows/inflows of the internal service funds are included in the governmental activities in the Statement of Net Position.	12,974,376	12,097,927
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – pension plans	59,750,292	67,399,942
Deferred inflows of resources – pension plans	(65,534,792)	(21,770,944)
Deferred inflows of resources – delinquent property taxes	<u>1,004,927</u>	<u>627,728</u>
Total net position – governmental activities	<u>\$ 272,063,331</u>	<u>\$ 236,945,521</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Governmental Funds  
 Year Ended June 30, 2025  
 (With Partial Comparative Information for the Year Ended June 30, 2024)

	<u>General Fund</u>	<u>Capital Projects – Building Construction Fund</u>	<u>Debt Service Fund</u>
<b>Revenue</b>			
Local sources			
Property taxes	\$ 121,135,503	\$ –	\$ 18,497,811
Investment earnings	6,444,704	11,069,990	683,649
Other	6,443,170	–	–
State sources	269,210,098	–	783,986
Federal sources	11,117,969	–	–
Total revenue	<u>414,351,444</u>	<u>11,069,990</u>	<u>19,965,446</u>
<b>Expenditures</b>			
Current			
Administration	15,460,679	–	–
District support services	11,801,016	–	–
Elementary and secondary regular instruction	174,880,367	–	–
Vocational education instruction	5,369,686	–	–
Special education instruction	71,021,159	–	–
Instructional support services	35,893,932	–	–
Pupil support services	37,917,820	–	–
Sites and buildings	48,448,590	–	–
Fiscal and other fixed cost programs	1,496,844	–	–
Food service	–	–	–
Community service	–	–	–
Capital outlay	–	60,456,375	–
Debt service			
Principal	5,119,610	–	11,025,000
Interest and fiscal charges	662,551	–	14,669,665
Total expenditures	<u>408,072,254</u>	<u>60,456,375</u>	<u>25,694,665</u>
Excess (deficiency) of revenue over expenditures	6,279,190	(49,386,385)	(5,729,219)
<b>Other financing sources (uses)</b>			
Transfers in	1,183,221	–	–
Transfers (out)	–	(1,183,221)	–
Bonds issued	–	–	–
Issuance of financed purchases	2,340,861	–	–
Issuance of subscription liabilities	1,412,114	–	–
Premium on bonds issued	–	–	–
Insurance recoveries	–	–	–
Sale of capital assets	526,427	–	–
Total other financing sources (uses)	<u>5,462,623</u>	<u>(1,183,221)</u>	<u>–</u>
Net change in fund balances	11,741,813	(50,569,606)	(5,729,219)
<b>Fund balances</b>			
Beginning of year	<u>122,754,579</u>	<u>250,255,965</u>	<u>11,282,300</u>
End of year	<u>\$ 134,496,392</u>	<u>\$ 199,686,359</u>	<u>\$ 5,553,081</u>

Nonmajor Funds	Total Governmental Funds	
	2025	2024
\$ 2,854,428	\$ 142,487,742	\$ 126,076,798
512,280	18,710,623	11,957,031
12,466,601	18,909,771	16,476,190
11,523,071	281,517,155	266,331,965
10,325,865	21,443,834	35,640,187
<u>37,682,245</u>	<u>483,069,125</u>	<u>456,482,171</u>
–	15,460,679	14,762,306
–	11,801,016	10,425,610
–	174,880,367	169,643,304
–	5,369,686	5,108,458
–	71,021,159	64,946,051
–	35,893,932	31,791,199
–	37,917,820	32,880,218
–	48,448,590	43,767,564
–	1,496,844	873,998
16,979,735	16,979,735	16,256,837
21,306,639	21,306,639	18,423,092
593,595	61,049,970	21,461,923
–	16,144,610	13,307,239
–	15,332,216	6,071,577
<u>38,879,969</u>	<u>533,103,263</u>	<u>449,719,376</u>
(1,197,724)	(50,034,138)	6,762,795
–	1,183,221	–
–	(1,183,221)	–
–	–	238,350,000
–	2,340,861	945,320
–	1,412,114	90,409
–	–	24,906,942
56,445	56,445	–
–	526,427	–
<u>56,445</u>	<u>4,335,847</u>	<u>264,292,671</u>
(1,141,279)	(45,698,291)	271,055,466
<u>11,719,500</u>	<u>396,012,344</u>	<u>124,956,878</u>
<u>\$ 10,578,221</u>	<u>\$ 350,314,053</u>	<u>\$ 396,012,344</u>

## Our Mission

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INDEPENDENT SCHOOL DISTRICT NO. 279

Reconciliation of the Statement of  
Revenue, Expenditures, and Changes in Fund Balances  
to the Statement of Activities  
Governmental Funds  
Year Ended June 30, 2025  
(With Partial Comparative Information for the Year Ended June 30, 2024)

	<u>2025</u>	<u>2024</u>
Total net change in fund balances – governmental funds	\$ (45,698,291)	\$ 271,055,466
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded as net position and the cost is allocated over their estimated useful lives as depreciation and amortization expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlay	82,720,338	45,937,103
Depreciation and amortization expense	(19,063,716)	(17,618,874)
A (loss) on the disposal of capital assets, including the difference between the carrying value and any related sale proceeds, is included in the change in net position. However, only the sale proceeds are included in the change in fund balances.		
	(182,388)	(54,250)
The amount of debt issued is reported in the governmental funds as a source of financing. Debt obligations, including arbitrage liabilities, are not revenues in the Statement of Activities, but rather constitute long-term liabilities.		
General obligation bonds payable	–	(238,350,000)
Financed purchases	(2,340,861)	(945,320)
Subscription liabilities	(1,412,114)	(90,409)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is included in the governmental activities in the Statement of Activities.		
	876,449	1,362,018
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds, notes, and certificates of participation	12,545,000	8,830,000
Financed purchases	2,855,233	3,798,491
Subscription liabilities	744,377	678,748
Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due.		
	(700,720)	(3,466,706)
Debt issuance premiums and discounts are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance as other financing sources and uses.		
	1,957,569	(23,922,737)
Certain expenses are included in the change in net position, but do not require the use of current funds, and are not included in the change in fund balances.		
Arbitrage liabilities	(99,922)	(7,370,345)
Compensated absences	(865,075)	–
Net pension liability – PERA	11,599,173	18,645,826
Net pension liability – TRA	48,377,771	(25,410,411)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – pension plans	(7,649,650)	(2,384,912)
Deferred inflows of resources – pension plans	(43,763,848)	25,243,736
Deferred inflows of resources – delinquent property taxes	377,199	(107,348)
Change in net position – governmental activities	<u>\$ 40,276,524</u>	<u>\$ 55,830,076</u>

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INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 General Fund  
 Year Ended June 30, 2025

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
<b>Revenue</b>				
Local sources				
Property taxes	\$ 89,593,152	\$ 120,578,768	\$ 121,135,503	\$ 556,735
Investment earnings	4,700,000	5,475,000	6,444,704	969,704
Other	2,188,476	5,680,559	6,443,170	762,611
State sources	238,650,775	269,621,329	269,210,098	(411,231)
Federal sources	—	11,394,951	11,117,969	(276,982)
Total revenue	<u>335,132,403</u>	<u>412,750,607</u>	<u>414,351,444</u>	<u>1,600,837</u>
<b>Expenditures</b>				
Current				
Administration	11,760,573	15,569,623	15,460,679	(108,944)
District support services	9,829,282	12,060,930	11,801,016	(259,914)
Elementary and secondary regular instruction	116,743,208	177,739,720	174,880,367	(2,859,353)
Vocational education instruction	3,825,256	5,471,654	5,369,686	(101,968)
Special education instruction	49,162,917	71,177,506	71,021,159	(156,347)
Instructional support services	23,328,574	36,392,121	35,893,932	(498,189)
Pupil support services	31,847,074	39,818,803	37,917,820	(1,900,983)
Sites and buildings	20,270,761	48,478,026	48,448,590	(29,436)
Fiscal and other fixed cost programs	65,554,852	1,406,708	1,496,844	90,136
Debt service				
Principal	4,364,566	5,167,581	5,119,610	(47,971)
Interest and fiscal charges	668,247	614,849	662,551	47,702
Total expenditures	<u>337,355,310</u>	<u>413,897,521</u>	<u>408,072,254</u>	<u>(5,825,267)</u>
Excess (deficiency) of revenue over expenditures	(2,222,907)	(1,146,914)	6,279,190	7,426,104
<b>Other financing sources</b>				
Transfer in	—	—	1,183,221	1,183,221
Issuance of financed purchases	—	—	2,340,861	2,340,861
Issuance of subscription liabilities	—	—	1,412,114	1,412,114
Sale of capital assets	—	500,000	526,427	26,427
Total other financing sources	<u>—</u>	<u>500,000</u>	<u>5,462,623</u>	<u>4,962,623</u>
Net change in fund balances	<u>\$ (2,222,907)</u>	<u>\$ (646,914)</u>	11,741,813	<u>\$ 12,388,727</u>
<b>Fund balances</b>				
Beginning of year			<u>122,754,579</u>	
End of year			<u>\$ 134,496,392</u>	

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Net Position  
 Proprietary Funds  
 Internal Service Funds  
 as of June 30, 2025

(With Partial Comparative Information as of June 30, 2024)

	<u>2025</u>	<u>2024</u>
Assets		
Current assets		
Cash and temporary investments	\$ 4,256,739	\$ 5,028,261
Accounts and interest receivable	9,183	8,372
Prepaid items	<u>117,400</u>	<u>117,400</u>
Total current assets	4,383,322	5,154,033
Noncurrent assets – temporarily restricted		
Cash and investments held by trustee	26,692,430	25,629,339
Interest receivable	<u>218,130</u>	<u>206,095</u>
Total noncurrent assets	<u>26,910,560</u>	<u>25,835,434</u>
Total assets	31,293,882	30,989,467
Deferred outflows of resources		
OPEB plan deferments	7,256,881	5,089,927
Liabilities		
Current liabilities		
Accounts and contracts payable	830,390	689,071
Due to other governmental units	850,254	821,652
Post-employment severance benefits payable	424,315	691,340
OPEB obligation	2,174,819	1,620,909
Long-term liabilities		
Post-employment severance benefits payable	1,948,639	2,426,342
OPEB obligation	<u>17,894,014</u>	<u>15,489,547</u>
Total liabilities	24,122,431	21,738,861
Deferred inflows of resources		
OPEB plan deferments	<u>1,453,956</u>	<u>2,242,606</u>
Net position		
Restricted for employee benefits	11,794,398	10,750,647
Unrestricted	<u>1,179,978</u>	<u>1,347,280</u>
Total net position	<u>\$ 12,974,376</u>	<u>\$ 12,097,927</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Revenue, Expenses, and Changes in Net Position  
 Proprietary Funds  
 Internal Service Funds  
 Year Ended June 30, 2025  
 (With Comparative Information for the Year Ended June 30, 2024)

	<u>2025</u>	<u>2024</u>
Operating revenue		
Charges for services		
Contributions from governmental funds	\$ 10,082,160	\$ 9,430,064
Operating expenses		
Dental benefit claims	2,174,173	2,151,312
Medical benefit claims	6,566,866	6,146,357
Administrative costs	1,561,546	1,421,465
Post-employment severance benefits	130,298	157,185
OPEB	<u>853,027</u>	<u>463,157</u>
Total operating expenses	<u>11,285,910</u>	<u>10,339,476</u>
Operating (loss)	(1,203,750)	(909,412)
Nonoperating revenue		
Investment earnings	<u>2,080,199</u>	<u>2,271,430</u>
Change in net position	876,449	1,362,018
Net position		
Beginning of year	<u>12,097,927</u>	<u>10,735,909</u>
End of year	<u>\$ 12,974,376</u>	<u>\$ 12,097,927</u>

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INDEPENDENT SCHOOL DISTRICT NO. 279

Statement of Cash Flows  
 Proprietary Funds  
 Internal Service Funds  
 Year Ended June 30, 2025

(With Partial Comparative Information for the Year Ended June 30, 2024)

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities		
Contributions from governmental funds	\$ 10,081,349	\$ 9,645,552
Payments for dental claims	(2,175,300)	(2,139,600)
Payments for medical claims	(6,424,420)	(6,232,317)
Payments for administrative costs	(1,561,546)	(1,421,465)
Post-employment severance and OPEB benefit payments	<u>(1,696,678)</u>	<u>(1,792,024)</u>
Net cash flows from operating activities	(1,776,595)	(1,939,854)
Cash flows from investing activities		
Investment income received	<u>2,068,164</u>	<u>2,258,685</u>
Net change in cash and cash equivalents	291,569	318,831
Cash and cash equivalents		
Beginning of year	<u>30,657,600</u>	<u>30,338,769</u>
End of year	<u><u>\$ 30,949,169</u></u>	<u><u>\$ 30,657,600</u></u>
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating (loss)	\$ (1,203,750)	\$ (909,412)
Adjustments to reconcile operating income (loss) to cash flows from operating activities		
Changes in assets and liabilities		
Accounts receivable	(811)	215,488
Deferred outflows of resources	(2,166,954)	1,126,072
Accounts and contracts payable	141,319	(74,248)
Due to other governmental units	28,602	(162,580)
Post-employment severance benefits payable	(744,728)	(650,607)
Total OPEB obligation	2,958,377	(811,782)
Deferred inflows of resources	<u>(788,650)</u>	<u>(672,785)</u>
Net cash flows from operating activities	<u><u>\$ (1,776,595)</u></u>	<u><u>\$ (1,939,854)</u></u>
Cash and cash equivalents are reported on the Statement of Net Position as follows:		
Cash and temporary investments	\$ 4,256,739	\$ 5,028,261
Cash and investments held by trustee	<u>26,692,430</u>	<u>25,629,339</u>
Total cash and cash equivalents	<u><u>\$ 30,949,169</u></u>	<u><u>\$ 30,657,600</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Fiduciary Funds  
 Custodial Funds  
 Statement of Fiduciary Net Position  
 as of June 30, 2025

Assets	
Cash and temporary investments	\$ 2,055,896
Receivables	
Accounts and interest	91,650
Total assets	<u>2,147,546</u>
Liabilities	
Salaries payable	523
Accounts and contracts payable	32,716
Total liabilities	<u>33,239</u>
Net position	
Restricted for Local Collaborative Time Study	1,308,857
Restricted for Northwest Family Service Center	<u>805,450</u>
Total net position	<u><u>\$ 2,114,307</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Fiduciary Funds  
 Custodial Funds  
 Statement of Changes in Fiduciary Net Position  
 Year Ended June 30, 2025

Additions	
Investment earnings	\$ 64,824
Rents	576,355
Grants	483,004
Total additions	<u>1,124,183</u>
Deductions	
Elementary and secondary regular instruction	
Salaries	133,246
Employee benefits	50,251
Purchased services	413,333
Supplies and materials	1,929
Total elementary and secondary regular instruction	<u>598,759</u>
Sites and buildings	
Purchased services	<u>344,846</u>
Total deductions	<u>943,605</u>
Net change in fiduciary net position	180,578
Net position	
Beginning of year	<u>1,933,729</u>
End of year	<u><u>\$ 2,114,307</u></u>

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**Osseo Area  
Schools**

INDEPENDENT SCHOOL DISTRICT NO. 279

Notes to Basic Financial Statements  
June 30, 2025

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Organization**

Independent School District No. 279 – Osseo Area Schools (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. The District is governed by a School Board elected by voters of the District. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. Reporting Entity**

The accompanying financial statements include all funds, departments, agencies, boards, commissions, and other organizations that comprise the District, along with any component units.

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

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

**C. Government-Wide Financial Statement Presentation**

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. The fiduciary funds are only reported in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position at the fund financial statement level. Generally, the effect of interfund activity has been removed from the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other internally directed revenues are reported as general revenues.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory “tax shift” described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available. For capital assets that can be specifically identified with, or allocated to functional areas, depreciation and amortization expense is included as a direct expense in the functional areas that utilize the related capital assets. For capital assets that essentially serve all functional areas, depreciation and amortization expense is reported as “unallocated depreciation and amortization expense.” Interest on debt is considered an indirect expense and is reported separately on the Statement of Activities.

### D. Fund Financial Statement Presentation

Separate fund financial statements are provided for governmental, proprietary, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor governmental funds is reported in a single column in the fund financial statements. Fiduciary funds are presented in the fiduciary fund financial statements by type, including the District’s custodial funds. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the government-wide financial statements.

The internal service funds are presented in the proprietary fund financial statements. Because the principal user of the internal services are the District’s governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenue of the District’s internal service funds are charges to customers (other District funds) for service. Operating expenses for the internal service funds include the cost of services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

- 1. Revenue Recognition** – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues, including property taxes, to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to Minnesota Statutes (which include state aid funding formulas for specific years) and accounting principles generally accepted in the United States of America. Debt proceeds are reported as other financing sources.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 2. Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt, and other long-term obligations, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds within the applicable functional areas. In the General Fund, capital outlay expenditures are included within the applicable functional area.

Internal service and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as described earlier in these notes.

### Description of Funds

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

#### Major Governmental Funds

**General Fund** – The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The District’s General Fund maintains two accounts:

- 1. Operating Account** – The Operating Account is used to account for the general operations of the District, including pupil transportation activities.
- 2. Capital Expenditure Account** – The Capital Expenditure Account is used to account for the maintenance of facilities, equipment purchases, and safety and accessibility projects.

**Capital Projects – Building Construction Fund** – The Capital Projects – Building Construction Fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by debt issue or levy issuance program.

**Debt Service Fund** – Debt service funds are used to account for the accumulation of resources for, and payment of, general obligation bonds, interest, and related costs.

#### Nonmajor Governmental Funds

**Food Service Special Revenue Fund** – The Food Service Special Revenue Fund is used to account for the District’s child nutrition program.

**Community Service Special Revenue Fund** – The Community Service Special Revenue Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, pre-K–8 extended day programs, or other similar services.

#### Proprietary Funds

**Internal Service Funds** – The internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The District has four internal service funds. The District’s internal service funds include financing for self-insurance of the employee health and dental insurance programs, retirement incentive pay, and post-employment benefits revocable trust activity.

#### Fiduciary Funds

**Custodial Funds** – The custodial funds were established to account for cash and other assets held by the District as the agent for others. These funds are used to account for a Local Collaborative Time Study and the Northwest Family Service Center.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. Budgeting

The budget for each fund is prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund account level. The School Board adopts an annual budget for the following fiscal year for the General Fund (including separate budgets for the Operating and Capital Expenditure Accounts), Food Service Special Revenue Fund, Community Service Special Revenue Fund, and Debt Service Fund. An annual budget is not adopted for the Capital Projects – Building Construction Fund because project-length financial plans are adopted in accordance with bond issue authorization. Budgeted expenditure appropriations lapse at year-end. Expenditures exceeded budgeted amounts in the General Fund – Capital Expenditure Account by \$2,916,066. The excess expenditures were approved by the School Board as required by Minnesota Statutes, and were financed with revenues in excess of budget, other financing sources, or available fund balances.

### F. 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. Bond proceeds recorded in the Capital Projects – Building Construction Fund are not pooled, and earnings on these proceeds are allocated directly to the fund.

Cash and investments held by trustee include balances held in segregated accounts that are established for specific purposes. In the internal service funds, trust accounts are established to finance future other post-employment benefits (OPEB) obligations. Interest earned on these investments were allocated directly to those accounts.

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

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

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

### G. Receivables

All receivables are shown, net of any allowance for uncollectibles. No allowances for uncollectibles have been recorded. The receivables not expected to be fully collected within one year are property taxes receivable.

Amounts reported in due from other governmental units include amounts due from other Minnesota school districts of \$23,492, due from the state of Minnesota \$26,670,550, due from the federal government \$4,210,414, and due from other governments totaling \$2,151,270.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **H. Inventories**

Inventories are recorded using the consumption method of accounting and consist 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 U.S. Department of Agriculture.

### **I. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are reported using the consumption method and recorded as an expense or expenditure at the time of consumption.

### **J. Property Taxes**

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

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the “tax shift,” which periodically changes the District’s recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year’s levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes \$4,679,207 of the property tax levy collectible in 2025 as revenue to the District in fiscal year 2025. The remaining portion of the taxes collectible in 2025 is recorded as a deferred inflow of resources (property taxes levied for subsequent year).

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

Taxes which remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is reported as a deferred inflow of resources (unavailable revenue) in the fund financial statements because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes is considered necessary.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **K. 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 estimated acquisition value at the date of donation. Leases and technology subscription capital assets are recorded based on the measurement of payments applicable to the lease or subscription term. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets. Groups of similar assets acquired at or near the same time for a single objective, with individual acquisition costs below this threshold are also capitalized if costs of the assets are considered significant in the aggregate. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-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 purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 3 to 15 years for furniture and equipment. Lease assets are amortized over the term of the lease or over the useful life of the applicable asset class previously described, if future ownership is anticipated. Technology subscriptions are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying information technology (IT) assets.

Capital assets not being depreciated include land and construction in progress.

The District does not possess any material amounts of infrastructure capital assets. Items such as sidewalks or other land improvements are considered to be part of the cost of buildings or other improvable property.

### **L. Accounts and Contracts Payable**

At year-end, accounts and contracts payable are \$20,281,127 and \$1,666,295, respectively, within the Statement of Net Position.

### **M. Long-Term Obligations**

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Arbitrage liabilities are reported as expenditures when paid.

### **N. Subscription-Based Information Technology Arrangements (SBITAs)**

A SBITA is a contract that conveys control of the right to use another party's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. The District has entered into certain technology subscriptions for education solutions and other purposes. Capital assets associated with SBITAs are presented separately from other capital assets in Note 3. SBITAs reported in Note 4 include the terms and related disclosures associated with any subscription liabilities.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### O. Compensated Absences

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, the types of leave that qualify for liability recognition for compensated absences include: *vacation, personal leave, paid time off, and sick leave*. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

### P. Vacation, Personal Leave, and Paid Time Off

The District's policy permits employees to accumulate earned but unused vacation, personal leave, and paid time off benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

### Q. Sick Leave

The District's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the District and, upon separation from service, no monetary obligations exist. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences. Additionally, unused sick leave enters into the calculation of post-employment severance benefits for some employees upon termination.

### R. Post-Employment Severance Benefits

The District provides post-employment severance benefits to certain eligible employees through various early retirement incentive payment plans for its employee groups. The amount of the early retirement incentive payment is calculated using balances in accrued sick leave and also based on years of service. No employee can receive a payment exceeding one year's salary. All of the post-employment benefits are based on contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements.

The District has established a separate Retirement Incentive Pay Internal Service Fund to account for the post-employment severance benefits. The benefits are funded as the liability is incurred on an actuarially determined basis. In addition to the funding of accumulated benefits already earned, the District's funding policy requires an annual contribution of an amount equal to the current year service cost adjusted for any amortization. The District has approximately 48 active participants being funded by the Retirement Incentive Pay Internal Service Fund.

### S. State-Wide Pension Plans

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The 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 merger into TRA in 2006. A second direct aid source is from the state of Minnesota for the merger of the Duluth Teachers Retirement Fund Association in 2015.

**T. Risk Management**

**General Insurance** – The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers’ compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District’s insurance coverage in the current year.

**Self-Insurance** – The District has established two internal service funds to account for and finance its self-insured risk of loss for respective employee dental and health insurance plans. Under these plans, the internal service funds provide coverage to participating employees and their dependents for various dental and healthcare costs as described in the plans.

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

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

Changes in the balance of dental claim liabilities for the last two years were:

Year Ended June 30,	Claim Liability Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claim Liability End of Year
2024	\$ 163,319	\$ 2,151,312	\$ 2,139,600	\$ 175,031
2025	\$ 175,031	\$ 2,298,145	\$ 2,299,272	\$ 173,904

Changes in the balance of health insurance claim liabilities for the last two years were:

Year Ended June 30,	Claim Liability Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claim Liability End of Year
2024	\$ 600,000	\$ 6,146,357	\$ 6,232,317	\$ 514,040
2025	\$ 514,040	\$ 6,566,866	\$ 6,424,420	\$ 656,486

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **U. Deferred Outflows/Inflows of Resources**

In addition to assets and liabilities, statements of financial position or balance sheets will sometimes report a separate section for deferred outflows or inflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) or inflow of financial resource (revenue) until then.

The District reports deferred outflows and inflows of resources related to pensions and OPEB in the government-wide and Proprietary Fund Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual experience, changes of assumptions, changes in proportion, differences between projected and actual earnings on pension and OPEB plan investments, and contributions to the plan subsequent to the measurement date and before the end of the reporting period. These amounts are deferred and amortized as required under pension and OPEB standards.

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

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

### **V. Statement of Cash Flows**

For purposes of the Statement of Cash Flows, the District considers all highly liquid debt instruments with an original maturity from the time of purchase by the District of three months or less to be cash equivalents. The proprietary fund's equity in the government-wide cash and investment management pool is considered to be cash equivalent. The cash and investments held by trustee in the Post-Employment Benefits Revocable Trust Internal Service Fund are also considered a cash equivalent.

### **W. Restricted Assets**

Restricted assets are cash and cash equivalents and the related interest receivable whose use is limited by legal requirements, such as a bond indenture. Restricted assets are reported in the government-wide and proprietary fund financial statements. In the fund financial statements these assets have been reported as "cash and investments held by trustee" and the interest receivable is included within "accounts and interest receivable."

### **X. Net Position**

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

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation and amortization, reduced by any outstanding debt attributable to acquire capital assets.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- **Restricted Net Position** – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- **Unrestricted Net Position** – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

### Y. Fund Balance Classifications

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory, and other long-term assets.
- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.
- **Committed** – Consists of internally imposed constraints that are established by resolution of the School Board. Those committed amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- **Assigned** – Consists of internally imposed constraints. These constraints consist of amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself.
- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

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

When nonspendable, restricted, assigned, or unassigned resources are available for use, it is the District’s policy to use resources in the following order: 1) nonspendable, 2) restricted, 3) assigned, and 4) unassigned.

### Z. Minimum Fund Balance Policy

The School Board has formally adopted a fund balance policy regarding maintaining a minimum fund balance for the General Fund. The policy states that the District will endeavor to maintain an unassigned fund balance that will not fall below 5.0 percent of the District’s General Fund operating expenditure budget, excluding operating capital programs. At June 30, 2025, the unassigned fund balance (excluding restricted account deficits) of the General Fund – Operating Account was 26.9 percent of the fiscal 2025 General Fund – Operating Account expenditures.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### AA. Prior Period Comparative Financial Information/Reclassification

The basic financial statements include certain prior year partial comparative information in total, but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2024, from which the summarized information was derived. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

### BB. 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 and disclosures at the date of the financial statements and during the reporting period. Actual results could differ from those estimates.

### CC. Change in Accounting Principle

During the year ended June 30, 2025, the District implemented GASB Statement No. 101, *Compensated Absences*. This statement provided new guidance on accounting and financial reporting for compensated absences. Certain amounts necessary to fully restate 2024 financial information are not determinable; therefore, prior year comparative amounts have not been restated. The implementation of this new guidance resulted in the District reporting a compensated absences liability, which decreased the beginning net position in the government-wide financial statements by \$5,158,714 in the current year, representing the cumulative effect of this change. See Note 4 of the notes to basic financial statements for additional details on this change in the current year.

## NOTE 2 – DEPOSITS AND INVESTMENTS

### A. Components of Cash and Investments

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

Deposits	\$ 144,707,138
Investments	285,866,527
Cash on hand	<u>2,375</u>
Total	<u>\$ 430,576,040</u>

Cash and investments are presented in the financial statements as follows:

Statement of Net Position	
Cash and temporary investments	\$ 401,827,714
Statement of Net Position – restricted assets – temporarily restricted	
Cash and investments for OPEB	26,692,430
Statement of Fiduciary Net Position – Custodial Funds	
Cash and temporary investments	<u>2,055,896</u>
Total	<u>\$ 430,576,040</u>

## NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

### B. Deposits

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

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

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

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

The District’s deposit policies do not further limit depository choices.

At year-end, the carrying amount and the bank balance of the District’s deposits was \$144,707,138. At June 30, 2025, all deposits were fully covered by federal deposit insurance, surety bonds, or by collateral held by the District’s agent in the District’s name.

## NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

### C. Investments

The District has the following investments at year-end:

Investment Type	Credit Risk		Fair Value Measurements Using	Interest Risk – Maturity Duration in Years				Total
	Rating	Agency		Less Than 1	1 to 5	5 to 10	More Than 10	
U.S. treasury securities	AA	S&P	Level 1	\$ 11,871,318	\$ 7,836,808	\$ 1,288,234	\$ 2,390,476	\$ 23,386,836
U.S. government agencies	AA	S&P	Level 2	\$ –	\$ 54,906	\$ 226,909	\$ 354,464	636,279
Municipal bonds	AAA	S&P	Level 2	\$ 2,967,480	\$ 2,347,639	\$ 658,765	\$ 354,838	6,328,722
Municipal bonds	AA	S&P	Level 2	\$ 97,809	\$ 384,700	\$ 1,019,008	\$ 227,129	1,728,646
Municipal bonds	Aa	Moody's	Level 2	\$ –	\$ 193,663	\$ –	\$ 485,722	679,385
Corporate obligations	AA	S&P	Level 1	\$ –	\$ 197,334	\$ –	\$ 431,825	629,159
Corporate obligations	Aa	Moody's	Level 1	\$ –	\$ –	\$ 897,223	\$ 679,666	1,576,889
Corporate obligations	A	S&P	Level 1	\$ –	\$ 867,280	\$ 1,836,449	\$ 1,452,402	4,156,131
Corporate obligations	BBB	S&P	Level 1	\$ 49,257	\$ 1,274,235	\$ 1,158,606	\$ 693,688	3,175,786
Equities	N/A	N/A	Level 1	N/A	N/A	N/A	N/A	8,131,028
Negotiable certificates of deposit	N/R	N/R	Level 2	\$ 487,302	\$ –	\$ –	\$ –	487,302
Investment pools/mutual funds								
Minnesota School District								
Liquid Asset Fund (MSDLAF)								
Liquid Class	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	18,179,021
MAX Class	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	3,433,943
First American Government								
Obligation Fund	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	229,831
Goldman Sachs Financial Square								
Prime Obligations Fund	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	146,962
MNTrust								
Investment Shares Portfolio	AAA	S&P	Amortized Cost	N/A	N/A	N/A	N/A	104,433,369
Term Series II	AAA	Fitch	Amortized Cost	\$ 17,000,000	\$ –	\$ –	\$ –	17,000,000
Limited Term Duration	N/R	N/R	Amortized Cost	N/A	N/A	N/A	N/A	21,777,238
Term Series	N/R	N/R	Amortized Cost	\$ 56,750,000	\$ 13,000,000	\$ –	\$ –	69,750,000
Total investments								<u>\$ 285,866,527</u>

N/A – Not Applicable

N/R – Not Rated

The amount in investment pools/mutual funds includes amounts invested in the MNTrust Investment Shares Portfolio, Minnesota School District Liquid Asset Fund (MSDLAF), MNTrust Limited Term Duration, and MNTrust Term Series, which are external investment pools regulated by Minnesota Statutes not registered with the Securities and Exchange Commission. The District's investment in these funds is measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value.

For MNTrust accounts and MSDLAF investments, there are no unfunded commitments, redemption frequency is daily, and there is no redemption notice for the MSDLAF Liquid Class. Within MSDLAF, the redemption notice period is 14 days for the MAX Class and early redemption will likely cause a penalty. MNTrust Term Series Portfolios are intended to be held until maturity; a participant's withdrawal prior to maturity will require seven-days' notice of redemption and will likely carry a penalty, which could be substantial in that it would be intended to allow the Term Series Portfolio to recoup any associated penalties, charges, losses or other costs associated with the early redemption of the investments therein. Investments in the MNTrust Limited Term Duration must be deposited for a minimum of 30 calendar days.

## NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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

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

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

The District has an internal investment policy that limits investment choices and addresses these potential risks beyond the statutory limitations described above. The District’s policy requires that investments be diversified to avoid unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities. No more than 66 percent of the total portfolio can be placed with any one depository. The maximum percentage in which the portfolio can be invested in specific instruments is as follows:

U.S. treasury obligations	100%
U.S. government agency securities and instrumentalities	
of government sponsored corporations	75%
Repurchase agreements	25%
Certificates of deposit – federal deposit insurance covered	100%
Certificates of deposit – savings and loans	75%
Local government investment pool	75%
Money market funds	75%

For assets held in the Post-Employment Benefits Revocable Trust Internal Service Fund, the investment options available to the District are expanded to include the investment types specified in Minnesota Statutes § 356A.06, Subd. 7. Minnesota Statutes authorize the Trust Fund to invest in obligations of the U.S. treasury, agencies and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the state of Minnesota or its municipalities, bankers’ acceptances, future contracts, corporate bonds, common stock and foreign stock of the highest quality, mutual funds, repurchase and reverse agreements, and commercial paper of the highest quality with a maturity no longer than 270 days and in the Minnesota State Board of Investment.

## NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

**Concentration Risk** – This is the risk associated with investing a significant portion of the District’s investments (considered 5.0 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District’s investment policy addresses concentration risk as discussed in the credit risk paragraph on the previous page.

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

## NOTE 3 – CAPITAL ASSETS

Capital assets and accumulated depreciation and amortization activity for the current year is as follows:

	Balance – Beginning of Year	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized					
Land	\$ 8,973,417	\$ –	\$ –	\$ –	\$ 8,973,417
Construction in progress	15,096,499	56,883,160	–	(25,156,935)	46,822,724
Total capital assets, not depreciated/amortized	24,069,916	56,883,160	–	(25,156,935)	55,796,141
Capital assets, depreciated and amortized					
Land improvements	36,790,944	1,026,018	(482,464)	2,814,218	40,148,716
Buildings	613,835,652	18,282,896	(6,500)	22,342,717	654,454,765
Furniture and equipment	33,932,985	5,116,150	(533,718)	–	38,515,417
Technology subscriptions	2,533,294	1,412,114	(1,178,731)	–	2,766,677
Total capital assets, depreciated and amortized	687,092,875	25,837,178	(2,201,413)	25,156,935	735,885,575
Less accumulated depreciation and amortization for					
Land improvements	(13,565,148)	(1,814,924)	396,439	–	(14,983,633)
Buildings	(221,821,528)	(12,462,733)	4,030	–	(234,280,231)
Furniture and equipment	(14,398,318)	(3,845,984)	439,825	–	(17,804,477)
Technology subscriptions	(1,392,532)	(940,075)	1,178,731	–	(1,153,876)
Total accumulated depreciation and amortization	(251,177,526)	(19,063,716)	2,019,025	–	(268,222,217)
Net capital assets, depreciated and amortized	435,915,349	6,773,462	(182,388)	25,156,935	467,663,358
Total capital assets, net	\$ 459,985,265	\$ 63,656,622	\$ (182,388)	\$ –	\$ 523,459,499

Depreciation and amortization expense for the year was charged to the following governmental functions:

Administration	\$ 1,280
District support services	2,410,630
Elementary and secondary regular instruction	210,446
Vocational education instruction	19,138
Special education instruction	60,688
Community service	47,611
Instructional support services	2,208,923
Pupil support services	101,506
Food service	281,496
Unallocated depreciation and amortization expense	13,721,998
Total depreciation and amortization expense	\$ 19,063,716

## NOTE 4 – LONG-TERM LIABILITIES

### A. General Obligation Bonds

The District currently has the following general obligation bonds outstanding:

Issue	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding
General obligation bonds, including refunding bonds					
2014A Capital Facilities Bonds	11/18/2014	2.00%–3.00%	\$ 5,770,000	02/01/2029	\$ 1,785,000
2016A Facilities Maintenance Bonds	11/16/2016	2.75%–4.00%	\$ 50,745,000	02/01/2032	46,180,000
2018B Facilities Maintenance Bonds	11/15/2018	3.75%–5.00%	\$ 43,340,000	02/01/2037	43,340,000
2020A G.O. Facilities Maintenance and Refunding Bonds	11/12/2020	1.50%–2.00%	\$ 36,465,000	02/01/2038	22,060,000
2022A G.O. Facilities Maintenance Bonds	09/22/2022	3.25%–5.00%	\$ 11,505,000	02/01/2034	11,505,000
2024A Building Bonds	02/29/2024	4.00%–5.00%	\$ 100,000,000	02/01/2044	95,465,000
2024A Facilities Maintenance Bonds	02/29/2024	4.00%–5.00%	\$ 138,350,000	02/01/2039	138,350,000
Total general obligation bonds					<u>\$ 358,685,000</u>

### B. Certificates of Participation

The District currently has the following certificates of participation outstanding:

Issue	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding
2014B Certificates of Participation	11/18/2014	2.00%–4.00%	\$ 14,085,000	02/01/2030	\$ 5,605,000
2021A Certificates of Participation	02/18/2021	1.00%–3.00%	\$ 8,715,000	04/01/2036	6,655,000
Total certificates of participation					<u>\$ 12,260,000</u>

### C. Financed Purchases Payable

The District currently has the following financed purchases payable outstanding:

Description	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding
Lighting equipment	12/01/2022	4.83%	\$ 2,757,591	12/20/2031	\$ 1,967,067
Technology equipment	03/30/2023	4.93%	\$ 3,021,530	07/15/2025	1,020,873
Copier/printers	07/10/2023	7.93%	\$ 945,321	07/10/2027	564,998
Technology equipment	07/15/2024	4.76%	\$ 2,340,861	07/15/2028	1,524,006
Total financed purchases payable					<u>\$ 5,076,944</u>

### D. Subscription Liabilities

The District currently has the following subscription liabilities outstanding:

Description	Interest Rate	Issue Date	Original Issue	Final Maturity	Principal Outstanding
Software	4.38%	07/01/2024	\$ 642,377	06/30/2026	\$ 318,752
Software	4.38%	07/01/2024	\$ 769,737	06/30/2027	509,745
Total software subscriptions					<u>\$ 828,497</u>

## NOTE 4 – LONG-TERM LIABILITIES (CONTINUED)

### E. Description of Long-Term Liabilities

**General Obligation Bonds** – These obligations were issued to finance acquisition and/or construction of capital facilities, or to refinance (refund) previous bond issues. Assets of the debt service funds, together with scheduled deferred ad valorem tax revenue, are dedicated for the retirement of these obligations. The annual future debt service levies authorized are equal to 105 percent of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

**Certificates of Participation** – In November 2014 and February 2021, the District sold \$14,085,000 and \$8,715,000, respectively, of certificates of participation to finance construction at various district sites. Scheduled future ad valorem lease obligation tax levies will be made to finance the retirement of principal and interest payments on the certificates. These certificates of participation are being paid by the General Fund.

**Financed Purchases Payable** – The District entered into financed purchase agreements to finance equipment purchases, which call for monthly principal and interest payments. These debt agreements are paid by the General Fund. Amortization of the equipment required to be capitalized is included in depreciation and amortization expense.

Failure by the District to pay any payments under these agreements, or upon the occurrence of an continuation of an event of default, the lender, without any further demand or notice, may take one or any combination of the following steps: 1) with or without terminating the agreement, may declare all payments due, or become due, during the fiscal year in effect when the default occurs; 2) may repossess the assets by giving the District written notice to surrender the assets and; 3) will thereafter use its best efforts to sell or lease its interest in the assets, or any portion thereof, in a commercially reasonable manner, in accordance with applicable state laws. The lender may also pursue any other remedy available to require the District to perform any of its obligations in these agreements.

**Subscription Liabilities** – The District entered into agreements to finance the use of software, which calls for monthly principal and interest payments through June 2027. The subscription liabilities are paid by the General Fund. The total amount of the underlying technology subscriptions capital assets and the related accumulated amortization is presented in Note 3 of the notes to basic financial statements.

**Arbitrage Liabilities** – The District must remit to the Internal Revenue Service any bond proceeds issued at one rate but reinvested at higher rates as arbitrage rebates. These rebates are calculated and remitted every five years and upon maturity of related debt. These rebates will be paid by the Capital Projects – Building Construction Fund. Arbitrage liabilities relate to the 2022 and 2024 bonds.

**Post-Employment Severance Benefits Payable** – Post-employment severance benefits payable consist of early retirement incentive pay (based on convertible sick leave) payable to employees upon retirement. Post-employment severance benefits are paid by the Retirement Incentive Pay Internal Service Fund.

**Compensated Absences** – Based on criteria listed in Note 1 of the notes to basic financial statements, two types of leave qualify for liability recognition for compensated absences—vacation and sick leave.

**Net Pension Liability and Total OPEB Obligation** – The details of these liabilities are discussed elsewhere in these notes. Such benefits are financed by the governmental funds and the Post-Employment Benefits Revocable Trust Internal Service Fund, respectively.

## NOTE 4 – LONG-TERM LIABILITIES (CONTINUED)

District employees participate in two defined benefit pension plans, including two state-wide, cost-sharing, multiple-employer plans administered by the PERA and the TRA. The following is a summary of the net pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans as of and for the year ended June 30, 2025:

Pension Plans	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	\$ 26,280,276	\$ 9,142,217	\$ 18,283,719	\$ 1,941,938
State-wide, multiple-employer – TRA	159,811,173	50,608,075	47,251,073	16,046,950
Total	<u>\$ 186,091,449</u>	<u>\$ 59,750,292</u>	<u>\$ 65,534,792</u>	<u>\$ 17,988,888</u>

### F. Minimum Debt Payments

Minimum annual principal and interest payments required to retire general obligation bonds, certificates of participation, financed purchases, and subscription liabilities:

Year Ending June 30,	General Obligation Bonds		Certificates of Participation		Financed Purchases		Subscription Liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 18,465,000	\$ 15,086,513	\$ 1,575,000	\$ 328,088	\$ 2,182,183	\$ 262,661	\$ 564,238	\$ 36,267
2027	13,945,000	14,208,713	1,635,000	270,488	1,222,286	151,348	264,259	11,561
2028	17,740,000	13,638,963	1,695,000	210,637	469,756	87,024	–	–
2029	19,740,000	12,899,063	1,755,000	148,587	279,764	58,054	–	–
2030	20,085,000	12,082,013	1,810,000	93,025	293,268	44,550	–	–
2031–2035	126,325,000	46,769,713	3,140,000	169,518	629,687	45,950	–	–
2036–2040	119,805,000	17,051,919	650,000	9,750	–	–	–	–
2041–2044	22,580,000	2,178,700	–	–	–	–	–	–
	<u>\$ 358,685,000</u>	<u>\$ 133,915,597</u>	<u>\$ 12,260,000</u>	<u>\$ 1,230,093</u>	<u>\$ 5,076,944</u>	<u>\$ 649,587</u>	<u>\$ 828,497</u>	<u>\$ 47,828</u>

### G. Changes in Long-Term Liabilities

	Beginning Balance as Previously Reported	Change in Accounting Principle*	Beginning Balance as Restated	Additions	Retirements	Ending Balance	Due Within One Year
Long-term liabilities							
General obligation bonds	\$ 369,710,000	\$ –	\$ 369,710,000	\$ –	\$ 11,025,000	\$ 358,685,000	\$ 18,465,000
Certificates of participation	13,780,000	–	13,780,000	–	1,520,000	12,260,000	1,575,000
Financed purchases	5,591,316	–	5,591,316	2,340,861	2,855,233	5,076,944	2,182,183
Subscription liabilities	160,760	–	160,760	1,412,114	744,377	828,497	564,238
Arbitrage liabilities	7,635,682	–	7,635,682	99,922	–	7,735,604	–
Unamortized premiums (discounts) on debt issued	28,758,837	–	28,758,837	–	1,957,569	26,801,268	–
Compensated absences	–	5,158,714	5,158,714	865,075	–	6,023,789	1,204,758
Net pension liability	246,068,393	–	246,068,393	26,116,220	86,093,164	186,091,449	–
Post-employment severance benefits payable	3,117,683	–	3,117,683	–	744,729	2,372,954	424,315
Total OPEB obligation	17,110,456	–	17,110,456	2,958,377	–	20,068,833	2,174,819
	<u>\$ 691,933,127</u>	<u>\$ 5,158,714</u>	<u>\$ 697,091,841</u>	<u>\$ 33,792,569</u>	<u>\$ 104,940,072</u>	<u>\$ 625,944,338</u>	<u>\$ 26,590,313</u>

\* The change in accounting principle relates to the implementation of GASB Statement No. 101, *Compensated Absences*, in the current year. See Note 1 of the notes to basic financial statements for more information.

## NOTE 5 – FUND BALANCES

The following is a breakdown of equity components of governmental funds, which are defined earlier in the report. Any such restrictions, which have an accumulated deficit rather than positive balance at June 30, are included in unassigned fund balance in the District’s financial statements in accordance with accounting principles generally accepted in the United States of America. However, a description of these deficit balance restrictions is included herein since the District has specific authority to future resources for such deficits.

### Classifications

At June 30, 2025, a summary of the District’s governmental fund balance classifications are as follows:

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
<b>Nonspendable</b>					
Inventory	\$ 412,326	\$ –	\$ –	\$ 195,596	\$ 607,922
Prepaid items	3,107,686	–	–	–	3,107,686
Total nonspendable	3,520,012	–	–	195,596	3,715,608
<b>Restricted</b>					
Student activities	232,117	–	–	–	232,117
Capital projects levy	566,078	–	–	–	566,078
Operating capital	6,347,244	–	–	–	6,347,244
Gifted and talented	229,271	–	–	–	229,271
Basic skills programs	1,827,941	–	–	–	1,827,941
Safe schools revenue	278,850	–	–	–	278,850
Literacy aid	829,793	–	–	–	829,793
Teacher compensation READ Act	556,323	–	–	–	556,323
Long-term facilities maintenance	–	115,104,849	–	–	115,104,849
Medical Assistance	639,242	–	–	–	639,242
Projects funded by					
certificates of participation	–	229,831	–	–	229,831
Food service	–	–	–	6,251,892	6,251,892
Community education	–	–	–	3,201,752	3,201,752
Early childhood family education programs	–	–	–	685,748	685,748
School readiness	–	–	–	238,612	238,612
Adult basic education	–	–	–	4,621	4,621
Debt service	–	–	5,553,081	–	5,553,081
Capital projects	–	84,351,679	–	–	84,351,679
Total restricted	11,506,859	199,686,359	5,553,081	10,382,625	227,128,924
<b>Assigned</b>					
Assigned for subsequent year budget	22,674,861	–	–	–	22,674,861
Strategic priorities	500,000	–	–	–	500,000
Total assigned	23,174,861	–	–	–	23,174,861
<b>Unassigned</b>					
Long-term facilities maintenance restricted account deficit	(55,429)	–	–	–	(55,429)
Unassigned	96,350,089	–	–	–	96,350,089
Total unassigned	96,294,660	–	–	–	96,294,660
<b>Total</b>	<b>\$ 134,496,392</b>	<b>\$ 199,686,359</b>	<b>\$ 5,553,081</b>	<b>\$ 10,578,221</b>	<b>\$ 350,314,053</b>

## NOTE 6 – POST-EMPLOYMENT HEALTHCARE BENEFIT PLAN

### A. Plan Description

The District provides post-employment healthcare benefits to certain eligible employees. The District provides these benefits in a single-employer defined benefit healthcare plan administered by the District. The plan does not issue a publicly available financial report. All of the post-employment benefits are based on contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements. These benefits are summarized as follows:

**Others’ Post-Employment Medical Plan** – All retirees of the District have the option to continue their medical coverage into retirement. Retirees must pay the full district premium rate for their coverage and dependent coverage. Coverage in the District’s plan ends at age 65.

**Teachers’ Post-Employment Medical Plan** – Teachers with 15 continuous years of service are eligible to receive a contribution towards the teacher’s health insurance after retirement from age 55 to 65. The amount will be determined by multiplying the teacher’s daily rate of pay at the time of retirement times the number of the teacher’s accumulated sick leave days in excess of 123 days as of the date of retirement. However, the total amount will not exceed \$37,800. The monthly district contribution toward the premium will be determined using the cumulative total amount earned divided by the number of months until the teacher qualifies for Medicare. The benefit amount will not exceed 100 percent of the premium of the insurance plan selected by the teacher. If the teacher’s full-time equivalent (FTE) status is not full-time at the time of retirement, the benefit will be prorated according to the teacher’s current FTE.

**Administrators’ Post-Employment Medical Plan** – The District pays for full medical plan coverage after retirement for certain administrators and their spouses and dependents up to age 65.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

### B. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined annually by the District. The District’s contributions in the current year totaled \$850,254 as required on a pay-as-you-go basis to finance the current year benefits as described in the previous section.

### C. Membership

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

Retirees and beneficiaries receiving benefits	167
Active plan members	<u>2,826</u>
Total members	<u><u>2,993</u></u>

## NOTE 6 – POST-EMPLOYMENT HEALTHCARE BENEFIT PLAN (CONTINUED)

### D. Total OPEB Liability of the District

The District's total OPEB liability of \$20,068,833 at year-end was measured as of June 30, 2024, and was determined by an actuarial valuation date of June 30, 2024.

### E. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2024, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.97%
20-year municipal bond yield	3.97%
Inflation rate	2.50%
Healthcare cost trend rate	8.60% grading to 3.90% over 51 years

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield.

Economic assumptions are based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information, as well as for consistency with the other economic assumptions.

### F. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Beginning balance	\$ 17,110,456
Changes for the year	
Service cost	838,960
Interest	652,726
Differences between expected and actual experience	2,165,843
Changes in assumptions	1,379,683
Benefit payments	<u>(2,078,835)</u>
Total net changes	<u>2,958,377</u>
Ending balance	<u>\$ 20,068,833</u>

Assumption changes and changes in benefit terms since the prior measurement date include the following:

#### Changes in Assumptions

- The discount rate was changed from 3.86 percent to 3.97 percent.
- Healthcare trend rates were reset to reflect updated cost increase expectations.
- Medical per capita claims costs updated.
- Withdrawal, retirement, mortality, disability, and salary increase rates were updated to the rates used in the 2023 experience studies.
- The percent of future retirees not eligible for a subsidized premium assumed to elect coverage at retirement changed from 30.00 percent to 25.00 percent.

**NOTE 6 – POST-EMPLOYMENT HEALTHCARE BENEFIT PLAN (CONTINUED)**

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

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

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
OPEB discount rate	2.97%	3.97%	4.97%
Total OPEB liability	\$ 21,053,247	\$ 20,068,833	\$ 19,107,001

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

	<u>1% Decrease in Healthcare Cost Trend Rate</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase in Healthcare Cost Trend Rate</u>
OPEB healthcare cost trend rate	7.60% decreasing to 2.90% over 51 years	8.60% decreasing to 3.90% over 51 years	9.60% decreasing to 4.90% over 51 years
Total OPEB liability	\$ 18,699,778	\$ 20,068,833	\$ 21,621,343

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

For the current year ended, the District recognized OPEB expense of \$853,027. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual liability	\$ 4,572,792	\$ 152,962
Change of assumptions	1,833,835	1,300,994
District’s contributions to the OPEB subsequent to the measurement date	<u>850,254</u>	<u>–</u>
Total	<u>\$ 7,256,881</u>	<u>\$ 1,453,956</u>

A total of \$850,254 reported as deferred outflows of resources related to district contributions for OPEB subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2026.

## NOTE 6 – POST-EMPLOYMENT HEALTHCARE BENEFIT PLAN (CONTINUED)

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

Year Ending June 30,	OPEB Expense Amount
2026	\$ 855,070
2027	1,157,544
2028	1,011,077
2029	517,256
2030	473,389
Thereafter	938,335
	<u>\$ 4,952,671</u>

## NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

### A. Plan Descriptions

The District participates in the following cost-sharing, multiple-employer defined benefit pension plans administered by the PERA and the TRA. The PERA's and the TRA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes. The PERA's and the TRA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

#### 1. General Employees Retirement Fund (GERF)

The PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. Minnesota Statutes, Chapter 356 defines each plan's financial reporting requirements.

Certain full-time and part-time employees of the District other than teachers are covered by the GERF. 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.

#### 2. Teachers Retirement Association (TRA)

The TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. The TRA is a separate statutory entity, administered by a Board of Trustees. The Board of Trustees consists of four active members, one retired member, and three statutory officials.

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

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

### **B. Benefits Provided**

#### **1. GERP Benefits**

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statutes 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.

The 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. 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 the 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 0.25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25 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.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.0 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 the June 30 before the effective date of the increase, will receive the full increase. For recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase.

#### **2. TRA Benefits**

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

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

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

**Tier I Benefits**

Step-Rate Formula	Percentage per Year
<b>Basic Plan</b>	
First 10 years of service	2.2 %
All years after	2.7 %
<b>Coordinated Plan</b>	
First 10 years if service years are up to July 1, 2006	1.2 %
First 10 years if service years are July 1, 2006 or after	1.4 %
All other years of service if service years are up to July 1, 2006	1.7 %
All other years of service if service years are July 1, 2006 or after	1.9 %

With these provisions:

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

Or

For years of service prior to July 1, 2006, a Level formula of 1.7 percent per year for Coordinated members and 2.7 percent per year for Basic members is applied. For years of service July 1, 2006 and after, a Level formula of 1.9 percent per year for Coordinated members and 2.7 percent per year for Basic members applies. An early retirement reduction is applied to members retiring prior to age 65. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) reduction rate applied.

**Tier II Benefits**

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66. After July 1, 2024, the age will change to not to exceed 65. An early retirement reduction is applied to members retiring before age 66, but will be age 65 after July 1, 2024. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) early retirement reduction rate applied.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree—no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

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

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

### C. Contributions

Minnesota Statutes set the rates for employer and employee contributions. Contribution rates can only be modified by the State Legislature.

#### 1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employee and employer contributions. Coordinated 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 GERF for the year ended June 30, 2025, were \$4,898,091. The District's contributions were equal to the required contributions as set by state statutes.

#### 2. TRA Contributions

Per Minnesota Statutes, Chapter 354 sets the rates for employee and employer contributions. Rates for each fiscal year 2025 Coordinated Plan were 7.75 percent for the employee and 8.75 percent for the employer. Basic Plan rates were 11.25 percent for the employee and 12.75 percent for the employer. The District's contributions to the TRA for the plan's fiscal year ended June 30, 2025, were \$15,400,154. The District's contributions were equal to the required contributions for each year as set by state statutes.

### D. Pension Costs

#### 1. GERF Pension Costs

At June 30, 2025, the District reported a liability of \$26,280,276 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 nonemployer 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 \$679,554.

District's proportionate share of the net pension liability	\$ 26,280,276
State's proportionate share of the net pension liability associated with the District	<u>679,554</u>
Total	<u>\$ 26,959,830</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 proportion of the net pension liability was based on the District's contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all of the PERA's participating employers. The District's proportionate share was 0.7109 percent at the end of the measurement period and 0.6774 percent for the beginning of the period.

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

For the year ended June 30, 2025, the District recognized pension expense of \$1,923,720 for its proportionate share of the GERF’s pension expense. The District also recognized an additional \$18,218 as pension expense and 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 \$1,209,136 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.

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	\$ 2,440,524	\$ –
Changes in actuarial assumptions	128,819	9,604,680
Net difference between projected and actual investment earnings on pension plan investments	–	7,241,553
Changes in proportion	1,674,783	1,437,486
District’s contributions to the GERF subsequent to the measurement date	4,898,091	–
<b>Total</b>	<b>\$ 9,142,217</b>	<b>\$ 18,283,719</b>

The \$4,898,091 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 deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2026	\$ (7,849,870)
2027	\$ (1,464,056)
2028	\$ (2,711,441)
2029	\$ (2,014,226)

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

**2. TRA Pension Costs**

At June 30, 2025, the District reported a liability of \$159,811,173 for its proportionate share of the TRA’s 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 July 1, 2024. The District’s proportion of the net pension liability was based on the District’s contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District’s proportionate share was 2.5150 percent at the end of the measurement period and 2.5216 percent for the beginning of the period.

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

District’s proportionate share of the net pension liability	\$ 159,811,173
State’s proportionate share of the net pension liability associated with the District	<u>10,452,339</u>
Total	<u><u>\$ 170,263,512</u></u>

For the year ended June 30, 2025, the District recognized pension expense of \$15,472,380. It also recognized \$574,570 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 \$176.0 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 \$176.0 million in direct state aid because of this contribution was not considered to meet the definition of a special funding situation. The District recognized \$4,430,589 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.

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	\$ 7,530,533	\$ 2,034,103
Changes in actuarial assumptions	14,918,818	19,057,916
Net difference between projected and actual investment earnings on pension plan investments	–	24,163,033
Changes in proportion	12,758,570	1,996,021
District’s contributions to the TRA subsequent to the measurement date	<u>15,400,154</u>	<u>–</u>
Total	<u><u>\$ 50,608,075</u></u>	<u><u>\$ 47,251,073</u></u>

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

The \$15,400,154 reported as deferred outflows of resources related to pensions resulting from district contributions to the TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026. Other deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2026	\$ (8,155,255)
2027	\$ 14,488,099
2028	\$ (9,138,785)
2029	\$ (6,624,316)
2030	\$ (2,612,895)

**E. Long-Term Expected Return on Investment**

The State Board of Investment, which manages the investments of the PERA and the TRA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of 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 an expected long-term rate of return by weighting the expected future real rates of return by the target asset allocation percentages 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
Domestic equity	33.50 %	5.10 %
International equity	16.50	5.30 %
Private markets	25.00	5.90 %
Fixed income	25.00	0.75 %
Total	<u>100.00 %</u>	

**F. Actuarial Methods and Assumptions**

**1. GERP**

The total pension liability 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 7.00 percent. The 7.00 percent 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 7.00 percent is within that range.

Inflation is assumed to be 2.25 percent for the GERP Plan. Benefit increases after retirement are assumed to be 1.25 percent for the GERP Plan.

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

Salary growth assumptions in the GERP Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 27 years of service.

Mortality rates for the GERP Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit the PERA’s experience.

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

**2. TRA**

The total pension liability in the July 1, 2024 actuarial valuation was determined using the entry-age normal method and actuarial assumptions, applied to all periods included in the measurement. Key assumptions used in the valuation of the total pension liability are as follows:

Actuarial Assumptions Used in Valuation of Total Pension Liability

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Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Cost of living adjustment	1.00 percent for January 2019 through January 2023, then increasing by 0.10 percent each year up to 1.50 percent annually

Mortality Assumptions Used in Valuation of Total Pension Liability

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

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

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

### **1. GERF**

#### **CHANGES IN PLAN PROVISIONS**

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

#### **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.

### **2. TRA**

#### **CHANGES IN ACTUARIAL ASSUMPTIONS**

- 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 15.00 percent to reflect the continued lower than expected observations.

## **G. Discount Rate**

### **1. GERF**

The discount rate used to measure the total pension liability in 2024 was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

**2. TRA**

The discount rate used to measure the total pension liability was 7.00 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 year 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 rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**H. Pension Liability Sensitivity**

The following table presents the District’s proportionate share of the net pension liability for all plans it participates in, calculated using the discount rates disclosed in the preceding paragraphs, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
GERF discount rate	6.00%	7.00%	8.00%
District’s proportionate share of the GERF net pension liability	\$ 57,400,353	\$ 26,280,276	\$ 681,175
TRA discount rate	6.00%	7.00%	8.00%
District’s proportionate share of the TRA net pension liability	\$ 281,436,825	\$ 159,811,173	\$ 59,710,376

**I. Pension Plan Fiduciary Net Position**

Detailed information about the 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).

Detailed information about the plan’s fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at <https://minnesotatra.org>, by writing to the TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

## NOTE 8 – COMMITMENTS AND CONTINGENCIES

### A. Federal and State Revenue

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

### B. Contingencies

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

### C. Construction Contracts

At June 30, 2025, the District had commitments totaling \$183,112,916 under various construction contracts for which the work was not yet completed.

### D. Guaranteed Energy Savings Commitment

The District has entered into guaranteed energy savings agreements under Minnesota Statutes, Section 471.345, Subd. 13. These agreements are for the purpose of utility cost-saving measures to improve energy efficiency of district facilities. As of June 30, 2025, the District has recorded \$8,693,700 of capital assets related to these energy savings contracts. The District is also required to purchase energy generated by the solar panels that are installed on various buildings of the District.

## NOTE 9 – SUBSEQUENT EVENT

In July 2025, the District entered into a financed purchase agreement for technology equipment totaling \$301,774. This financed purchase requires principal and interest payments annually with an interest rate of 4.375 percent and matures on July 15, 2027.

## NOTE 10 – NET POSITION

The District's net investments in capital assets in the government-wide Statement of Net Position at June 30, 2025, are calculated as follows:

Capital assets, net of accumulated depreciation/amortization	\$ 523,459,499
General obligation bonds and notes	(358,685,000)
Certificates of participation	(12,260,000)
Financed purchases	(5,076,944)
Subscription liabilities	(828,497)
Arbitrage liabilities	(7,735,604)
Unamortized premiums (discounts) on debt issued	(26,801,268)
Unused bond proceeds	199,686,359
	<hr/>
Total net investment in capital assets	<u>\$ 311,758,545</u>

**NOTE 11 – DISTRICT NET POSITION**

At June 30, 2025, the District’s Medical Self-Insurance Internal Service Fund had a deficit net position of \$124,446. This deficit will be financed by future contributions from governmental funds.

**NOTE 12 – INTERFUND TRANSFERS**

During the year ended June 30, 2025, the District transferred \$1,183,221 from the Capital Projects – Building Construction Fund to the General Fund – Capital Expenditure Account to finance debt service paid by the General Fund. Transfers reported in the fund financial statements are eliminated in the government-wide financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 279

Public Employees Retirement Association Pension Benefits Plan  
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability  
 Year Ended June 30, 2025

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2016	06/30/2015	0.7414%	\$ 38,423,195	\$ -	\$ 38,423,195	\$ 42,823,653	89.72%	78.20%
06/30/2017	06/30/2016	0.7462%	\$ 60,587,736	\$ 791,251	\$ 61,378,987	\$ 46,140,396	131.31%	68.90%
06/30/2018	06/30/2017	0.7598%	\$ 48,505,128	\$ 609,916	\$ 49,115,044	\$ 48,899,109	99.19%	75.90%
06/30/2019	06/30/2018	0.7583%	\$ 42,067,376	\$ 1,379,755	\$ 43,447,131	\$ 50,835,205	82.75%	79.50%
06/30/2020	06/30/2019	0.7352%	\$ 40,647,562	\$ 1,263,278	\$ 41,910,840	\$ 52,027,292	78.13%	80.20%
06/30/2021	06/30/2020	0.7357%	\$ 44,108,575	\$ 1,360,176	\$ 45,468,753	\$ 52,432,906	84.12%	79.10%
06/30/2022	06/30/2021	0.6883%	\$ 29,393,493	\$ 897,592	\$ 30,291,085	\$ 49,455,038	59.43%	87.00%
06/30/2023	06/30/2022	0.7137%	\$ 56,525,275	\$ 1,657,099	\$ 58,182,374	\$ 53,450,989	105.75%	76.70%
06/30/2024	06/30/2023	0.6774%	\$ 37,879,449	\$ 1,044,095	\$ 38,923,544	\$ 53,823,539	70.38%	83.10%
06/30/2025	06/30/2024	0.7109%	\$ 26,280,276	\$ 679,554	\$ 26,959,830	\$ 60,162,583	43.68%	89.08%

Public Employees Retirement Association Pension Benefits Plan  
 Schedule of District Contributions  
 Year Ended June 30, 2025

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2016	\$ 3,460,530	\$ 3,460,530	\$ -	\$ 46,140,396	7.50%
06/30/2017	\$ 3,667,745	\$ 3,667,745	\$ -	\$ 48,899,109	7.50%
06/30/2018	\$ 3,813,782	\$ 3,813,782	\$ -	\$ 50,835,205	7.50%
06/30/2019	\$ 3,902,412	\$ 3,902,412	\$ -	\$ 52,027,292	7.50%
06/30/2020	\$ 3,932,259	\$ 3,932,259	\$ -	\$ 52,432,906	7.50%
06/30/2021	\$ 3,709,133	\$ 3,709,133	\$ -	\$ 49,455,038	7.50%
06/30/2022	\$ 4,009,173	\$ 4,009,173	\$ -	\$ 53,450,989	7.50%
06/30/2023	\$ 4,036,859	\$ 4,036,859	\$ -	\$ 53,823,539	7.50%
06/30/2024	\$ 4,512,234	\$ 4,512,234	\$ -	\$ 60,162,583	7.50%
06/30/2025	\$ 4,898,091	\$ 4,898,091	\$ -	\$ 65,304,507	7.50%

INDEPENDENT SCHOOL DISTRICT NO. 279

Teachers Retirement Association Pension Benefits Plan  
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability  
 Year Ended June 30, 2025

District Fiscal Year-End Date	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2016	06/30/2015	2.2895%	\$ 141,628,218	\$ 17,371,855	\$ 159,000,073	\$ 116,202,693	121.88%	76.80%
06/30/2017	06/30/2016	2.2898%	\$ 546,171,934	\$ 54,820,624	\$ 600,992,558	\$ 119,107,808	458.55%	44.88%
06/30/2018	06/30/2017	2.3658%	\$ 472,256,596	\$ 45,651,630	\$ 517,908,226	\$ 127,198,277	371.28%	51.57%
06/30/2019	06/30/2018	2.3486%	\$ 147,514,063	\$ 13,859,624	\$ 161,373,687	\$ 129,737,193	113.70%	78.07%
06/30/2020	06/30/2019	2.3505%	\$ 149,821,364	\$ 13,258,675	\$ 163,080,039	\$ 133,428,902	112.29%	78.21%
06/30/2021	06/30/2020	2.3501%	\$ 173,628,538	\$ 14,550,315	\$ 188,178,853	\$ 136,565,103	127.14%	75.48%
06/30/2022	06/30/2021	2.3280%	\$ 101,880,241	\$ 8,592,317	\$ 110,472,558	\$ 139,314,570	73.13%	86.63%
06/30/2023	06/30/2022	2.2826%	\$ 182,778,533	\$ 13,554,785	\$ 196,333,318	\$ 141,095,721	129.54%	76.17%
06/30/2024	06/30/2023	2.5216%	\$ 208,188,944	\$ 14,583,156	\$ 222,772,100	\$ 160,340,902	129.84%	76.42%
06/30/2025	06/30/2024	2.5150%	\$ 159,811,173	\$ 10,452,339	\$ 170,263,512	\$ 166,571,753	95.94%	82.07%

Teachers Retirement Association Pension Benefits Plan  
 Schedule of District Contributions  
 Year Ended June 30, 2025

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2016	\$ 8,933,896	\$ 8,933,896	\$ -	\$ 119,107,808	7.50%
06/30/2017	\$ 9,552,598	\$ 9,552,598	\$ -	\$ 127,198,277	7.51%
06/30/2018	\$ 9,734,349	\$ 9,734,349	\$ -	\$ 129,737,193	7.50%
06/30/2019	\$ 10,294,789	\$ 10,294,789	\$ -	\$ 133,428,902	7.72%
06/30/2020	\$ 10,815,614	\$ 10,815,614	\$ -	\$ 136,565,103	7.92%
06/30/2021	\$ 11,324,179	\$ 11,324,179	\$ -	\$ 139,314,570	8.13%
06/30/2022	\$ 11,764,475	\$ 11,764,475	\$ -	\$ 141,095,721	8.34%
06/30/2023	\$ 13,706,535	\$ 13,706,535	\$ -	\$ 160,340,902	8.55%
06/30/2024	\$ 14,577,722	\$ 14,577,722	\$ -	\$ 166,571,753	8.75%
06/30/2025	\$ 15,400,154	\$ 15,400,154	\$ -	\$ 175,994,292	8.75%

INDEPENDENT SCHOOL DISTRICT NO. 279

Other Post-Employment Benefits Plan  
 Schedule of Changes in the District's Total  
 OPEB Liability and Related Ratios  
 Year Ended June 30, 2025

	District Fiscal Year-End Date							
	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB liability								
Service cost	\$ 1,361,945	\$ 1,207,403	\$ 701,553	\$ 792,980	\$ 980,932	\$ 1,086,412	\$ 835,049	\$ 838,960
Interest	558,450	662,144	518,383	438,714	450,174	346,818	652,116	652,726
Differences between expected and actual experience	–	(1,127,935)	–	3,745,353	(122,810)	2,139,477	12,351	2,165,843
Changes of assumptions	(584,138)	(2,712,171)	301,086	997,623	409,614	(1,575,858)	(141,791)	1,379,683
Changes of benefit terms	–	–	–	227,952	–	–	–	–
Benefit payments	(2,047,574)	(1,990,043)	(1,932,465)	(1,899,488)	(2,165,617)	(2,103,239)	(2,169,507)	(2,078,835)
Net change in total OPEB liability	(711,317)	(3,960,602)	(411,443)	4,303,134	(447,707)	(106,390)	(811,782)	2,958,377
Total OPEB liability – beginning of year	19,256,563	18,545,246	14,584,644	14,173,201	18,476,335	18,028,628	17,922,238	17,110,456
Total OPEB liability – end of year	<u>\$ 18,545,246</u>	<u>\$ 14,584,644</u>	<u>\$ 14,173,201</u>	<u>\$ 18,476,335</u>	<u>\$ 18,028,628</u>	<u>\$ 17,922,238</u>	<u>\$ 17,110,456</u>	<u>\$ 20,068,833</u>
Covered-employee payroll	<u>\$ 130,286,782</u>	<u>\$ 158,757,096</u>	<u>\$ 167,369,946</u>	<u>\$ 173,754,599</u>	<u>\$ 183,575,354</u>	<u>\$ 199,502,673</u>	<u>\$ 200,625,333</u>	<u>\$ 226,232,231</u>
Total OPEB liability as a percentage of covered-employee payroll	<u>14.23%</u>	<u>9.19%</u>	<u>8.47%</u>	<u>10.63%</u>	<u>9.82%</u>	<u>8.98%</u>	<u>8.53%</u>	<u>8.87%</u>

Note: The District implemented GASB Statement No. 75 in fiscal 2018. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

**PERA – GENERAL EMPLOYEES RETIREMENT FUND**

**2024 CHANGES IN PLAN PROVISIONS**

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

**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.

**2023 CHANGES IN PLAN PROVISIONS**

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, noncompounding benefit increase of 2.50 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

**2023 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return assumption and single discount rate were changed from 6.50 percent to 7.00 percent.

**2022 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

**2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

**2020 CHANGES IN PLAN PROVISIONS**

- Augmentation for current privatized members was reduced to 2.00 percent for the period July 1, 2020 through December 31, 2023, and zero percent thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

## **PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)**

### **2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five, and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 General Mortality Table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 Disabled Annuitant Mortality Table to the Pub-2010 General/Teacher Disabled Annuitant Mortality Table, with adjustments.
- The mortality improvement scale was changed from MP-2018 to MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100.00 percent joint and survivor option changed from 35.00 percent to 45.00 percent. The assumed number of married female new retirees electing the 100.00 percent joint and survivor option changed from 15.00 percent to 30.00 percent. The corresponding number of married new retirees electing the life annuity option was adjusted accordingly.

### **2019 CHANGES IN PLAN PROVISIONS**

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

### **2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2017 to MP-2018.

### **2018 CHANGES IN PLAN PROVISIONS**

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.00 percent per year, with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio, to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.

## **PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)**

### **2018 CHANGES IN PLAN PROVISIONS (CONTINUED)**

- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

### **2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044, and 2.50 percent per year thereafter, to 1.25 percent per year.

### **2017 CHANGES IN PLAN PROVISIONS**

- The state's contribution for the Minneapolis Employees Retirement Fund equals \$16.0 million in 2017 and 2018, and \$6.0 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21.0 million to \$31.0 million in calendar years 2019 to 2031. The state's contribution changed from \$16.0 million to \$6.0 million in calendar years 2019 to 2031.

### **2017 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years, to 1.00 percent per year through 2044, and 2.50 percent per year thereafter.

### **2016 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2035, and 2.50 percent per year thereafter, to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate was changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

### **2015 CHANGES IN PLAN PROVISIONS**

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Retirement Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892.0 million. Upon consolidation, state and employer contributions were revised; the state's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

### **2015 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2030, and 2.50 percent per year thereafter, to 1.00 percent per year through 2035, and 2.50 percent per year thereafter.

## **TEACHERS RETIREMENT ASSOCIATION (TRA)**

### **2024 CHANGES IN ACTUARIAL ASSUMPTIONS**

- 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 of tables.
- 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 15.00 percent to reflect the continued lower than expected observations.

### **2023 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The normal retirement age for active and eligible Tier II members will be 65 effective July 1, 2024.
- The employer contribution rate will increase from 8.75 percent to 9.50 percent on July 1, 2025.
- The employee contribution rate will increase from 7.75 percent to 8.00 percent on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for MnSCU, Perpich Center for Arts Education, and Minnesota academies will increase to reflect the 0.75 percent employer contribution rate increase.

### **2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

### **2018 CHANGES IN PLAN PROVISIONS**

- The cost of living adjustment (COLA) was reduced from 2.00 percent each January 1 to 1.00 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.10 percent each year until reaching the ultimate rate of 1.50 percent on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit, are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.50 percent if the funded ratio was at least 90.00 percent for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.00 percent to 3.00 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.50 percent to 7.50 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years, (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, and 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

## **TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)**

### **2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return assumption was changed from 8.50 percent to 7.50 percent.
- The single discount rate changed from 5.12 percent to 7.50 percent.

### **2017 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The COLA was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the CSA loads. The active load was reduced from 1.40 percent to zero percent, the vested inactive load increased from 4.00 percent to 7.00 percent, and the nonvested inactive load increased from 4.00 percent to 9.00 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for 10 years, followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.
- The single discount rate changed from 4.66 percent to 5.12 percent.

### **2016 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The single discount rate was changed from 8.00 percent to 4.66 percent.

### **2015 CHANGES IN PLAN PROVISIONS**

- The Duluth Teachers Retirement Fund Association was merged into the TRA on June 30, 2015.

### **2015 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The annual COLA for the June 30, 2015 valuation assumed 2.00 percent. The prior year valuation used 2.00 percent, with an increase to 2.50 percent commencing in 2034.
- The discount rate used to measure the total pension liability was 8.00 percent. This is a decrease from the discount rate at the prior measurement date of 8.25 percent.

## **OTHER POST-EMPLOYMENT BENEFITS PLAN**

### **2025 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 3.86 percent to 3.97 percent.
- Healthcare trend rates were reset to reflect updated cost increase expectations.
- Medical per capita claims costs updated.
- Withdrawal, retirement, mortality, disability, and salary increase rates were updated to the rates used in the 2023 experience studies.
- The percent of future retirees not eligible for a subsidized premium assumed to elect coverage at retirement changed from 30.00 percent to 25.00 percent.

### **2024 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 3.69 percent to 3.86 percent based on updated 20-year municipal bond rates

## **OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)**

### **2023 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 1.92 percent to 3.69 percent.
- Healthcare trend rates were reset.
- Medical per capita claims costs updated.
- Withdrawal, retirement, mortality, disability, and salary increase rates were updated to the rates used in the July 1, 2022 TRA and PERA valuations.
- The percent of future retirees eligible for an explicit subsidy assumed to elect coverage at retirement changed from 90.00 percent to 80.00 percent.
- The inflation assumption was changed from 2.25 percent to 2.50 percent.

### **2022 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 2.45 percent to 1.92 percent based on updated 20-year municipal bond rates.

### **2021 CHANGES IN BENEFIT TERMS**

- The teacher explicit subsidy contribution was revised based on updated contract information.

### **2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 3.13 percent to 2.45 percent based on updated 20-year municipal bond rates.
- Healthcare cost trend rates were reset to reflect updated cost increase expectations, including the repeal of the Affordable Care Act's Excise Tax on high-cost health insurance plans.
- The inflation assumption was changed from 2.50 percent to 2.25 percent based on an updated historical analysis of inflation rates and forward-looking market expectations.

### **2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 3.62 percent to 3.13 percent.

### **2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 3.53 percent to 3.62 percent.
- The 20-year municipal bond yield changed from 3.53 percent to 3.62 percent.
- The inflation rate changed from 2.75 percent to 2.50 percent.
- The healthcare cost trend rate changed from 6.80 percent grading to 4.40 percent over 58 years, to 6.90 percent grading to 4.00 percent over 58 years.

### **2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 2.85 percent to 3.53 percent.

SUPPLEMENTARY INFORMATION

## Our Mission

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.



**Osseo Area  
Schools**

NONMAJOR GOVERNMENTAL FUNDS

INDEPENDENT SCHOOL DISTRICT NO. 279

Nonmajor Governmental Funds  
Combining Balance Sheet  
as of June 30, 2025

(With Partial Comparative Information as of June 30, 2024)

	Special Revenue Funds			
	Food Service	Community Service	Totals	
			2025	2024
<b>Assets</b>				
Cash and temporary investments	\$ 5,949,488	\$ 5,993,259	\$ 11,942,747	\$ 12,639,546
Receivables				
Current taxes	–	1,476,050	1,476,050	1,381,647
Delinquent taxes	–	20,894	20,894	25,146
Accounts and interest	59,243	174,920	234,163	245,994
Due from other governmental units	479,257	643,958	1,123,215	1,061,581
Inventory	195,596	–	195,596	213,414
Total assets	<u>\$ 6,683,584</u>	<u>\$ 8,309,081</u>	<u>\$ 14,992,665</u>	<u>\$ 15,567,328</u>
<b>Liabilities</b>				
Salaries payable	\$ 28,007	\$ 880,018	\$ 908,025	\$ 619,766
Accounts and contracts payable	177,860	268,231	446,091	415,577
Unearned revenue	30,229	–	30,229	–
Total liabilities	<u>236,096</u>	<u>1,148,249</u>	<u>1,384,345</u>	<u>1,035,343</u>
<b>Deferred inflows of resources</b>				
Property taxes levied for subsequent year	–	3,007,910	3,007,910	2,795,493
Unavailable revenue – delinquent taxes	–	22,189	22,189	16,992
Total deferred inflows of resources	<u>–</u>	<u>3,030,099</u>	<u>3,030,099</u>	<u>2,812,485</u>
<b>Fund balances</b>				
Nonspendable for inventory	195,596	–	195,596	213,414
Restricted	6,251,892	4,130,733	10,382,625	11,506,086
Total fund balances	<u>6,447,488</u>	<u>4,130,733</u>	<u>10,578,221</u>	<u>11,719,500</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,683,584</u>	<u>\$ 8,309,081</u>	<u>\$ 14,992,665</u>	<u>\$ 15,567,328</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Nonmajor Governmental Funds  
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Year Ended June 30, 2025  
 (With Partial Comparative Information for the Year Ended June 30, 2024)

	Special Revenue Funds			
	Food Service	Community Service	Totals	
			2025	2024
<b>Revenue</b>				
Local sources				
Property taxes	\$ -	\$ 2,854,428	\$ 2,854,428	\$ 3,187,148
Investment earnings	227,229	285,051	512,280	551,178
Other	1,379,419	11,087,182	12,466,601	11,147,299
State sources	6,249,592	5,273,479	11,523,071	10,737,724
Federal sources	10,178,217	147,648	10,325,865	10,636,478
Total revenue	<u>18,034,457</u>	<u>19,647,788</u>	<u>37,682,245</u>	<u>36,259,827</u>
<b>Expenditures</b>				
Current				
Food service	16,979,735	-	16,979,735	16,256,837
Community service	-	21,306,639	21,306,639	18,423,092
Capital outlay	427,568	166,027	593,595	932,742
Total expenditures	<u>17,407,303</u>	<u>21,472,666</u>	<u>38,879,969</u>	<u>35,612,671</u>
Excess (deficiency) of revenue over expenditures	627,154	(1,824,878)	(1,197,724)	647,156
<b>Other financing sources</b>				
Insurance recoveries	56,445	-	56,445	-
Net change in fund balances	683,599	(1,824,878)	(1,141,279)	647,156
<b>Fund balances</b>				
Beginning of year	<u>5,763,889</u>	<u>5,955,611</u>	<u>11,719,500</u>	<u>11,072,344</u>
End of year	<u>\$ 6,447,488</u>	<u>\$ 4,130,733</u>	<u>\$ 10,578,221</u>	<u>\$ 11,719,500</u>

## Our Mission

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**Osseo Area  
Schools**

GOVERNMENTAL FUNDS  
INDIVIDUAL FUND SCHEDULES

INDEPENDENT SCHOOL DISTRICT NO. 279

Food Service Special Revenue Fund  
 Comparative Balance Sheet  
 as of June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets		
Cash and temporary investments	\$ 5,949,488	\$ 5,165,967
Receivables		
Accounts and interest	59,243	50,667
Due from other governmental units	479,257	579,459
Inventory	<u>195,596</u>	<u>213,414</u>
Total assets	<u>\$ 6,683,584</u>	<u>\$ 6,009,507</u>
Liabilities		
Salaries payable	\$ 28,007	\$ 68,102
Accounts and contracts payable	177,860	177,516
Unearned revenue	<u>30,229</u>	<u>—</u>
Total liabilities	236,096	245,618
Fund balances		
Nonspendable for inventory	195,596	213,414
Restricted	<u>6,251,892</u>	<u>5,550,475</u>
Total fund balances	<u>6,447,488</u>	<u>5,763,889</u>
Total liabilities and fund balances	<u>\$ 6,683,584</u>	<u>\$ 6,009,507</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Food Service Special Revenue Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 Year Ended June 30, 2025  
 (With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025		Over (Under) Budget	2024	
	Budget	Actual		Actual	Actual
Revenue					
Local sources					
Investment earnings	\$ 175,000	\$ 227,229	\$ 52,229	\$ 189,542	
Other – primarily meal sales	1,436,788	1,379,419	(57,369)	1,349,381	
State sources	6,354,392	6,249,592	(104,800)	5,906,530	
Federal sources	10,301,240	10,178,217	(123,023)	10,520,694	
Total revenue	<u>18,267,420</u>	<u>18,034,457</u>	<u>(232,963)</u>	<u>17,966,147</u>	
Expenditures					
Current					
Salaries	5,393,028	5,518,043	125,015	4,889,945	
Employee benefits	1,750,162	1,732,396	(17,766)	1,579,985	
Purchased services	764,057	717,579	(46,478)	626,732	
Supplies and materials	9,497,162	8,860,026	(637,136)	9,044,998	
Other expenditures	147,500	151,691	4,191	115,177	
Capital outlay	497,356	427,568	(69,788)	759,380	
Total expenditures	<u>18,049,265</u>	<u>17,407,303</u>	<u>(641,962)</u>	<u>17,016,217</u>	
Excess of revenue over expenditures	218,155	627,154	408,999	949,930	
Other financing sources					
Insurance recoveries	–	56,445	56,445	–	
Net change in fund balances	<u>\$ 218,155</u>	<u>\$ 683,599</u>	<u>\$ 465,444</u>	<u>\$ 949,930</u>	
Fund balances					
Beginning of year		<u>5,763,889</u>		<u>4,813,959</u>	
End of year		<u>\$ 6,447,488</u>		<u>\$ 5,763,889</u>	

INDEPENDENT SCHOOL DISTRICT NO. 279

Community Service Special Revenue Fund  
 Comparative Balance Sheet  
 as of June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash and temporary investments	\$ 5,993,259	\$ 7,473,579
Receivables		
Current taxes	1,476,050	1,381,647
Delinquent taxes	20,894	25,146
Accounts and interest	174,920	195,327
Due from other governmental units	<u>643,958</u>	<u>482,122</u>
Total assets	<u>\$ 8,309,081</u>	<u>\$ 9,557,821</u>
<b>Liabilities</b>		
Salaries payable	\$ 880,018	\$ 551,664
Accounts and contracts payable	<u>268,231</u>	<u>238,061</u>
Total liabilities	<u>1,148,249</u>	<u>789,725</u>
<b>Deferred inflows of resources</b>		
Property taxes levied for subsequent year	3,007,910	2,795,493
Unavailable revenue – delinquent taxes	<u>22,189</u>	<u>16,992</u>
Total deferred inflows of resources	<u>3,030,099</u>	<u>2,812,485</u>
<b>Fund balances</b>		
Restricted for community education	3,201,752	4,265,019
Restricted for early childhood family education programs	685,748	1,235,246
Restricted for school readiness	238,612	450,725
Restricted for adult basic education	<u>4,621</u>	<u>4,621</u>
Total fund balances	<u>4,130,733</u>	<u>5,955,611</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,309,081</u>	<u>\$ 9,557,821</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Community Service Special Revenue Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 Year Ended June 30, 2025  
 (With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025		Over (Under) Budget	2024
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 2,848,725	\$ 2,854,428	\$ 5,703	\$ 3,187,148
Investment earnings	325,000	285,051	(39,949)	361,636
Other – primarily tuition and fees	11,171,650	11,087,182	(84,468)	9,797,918
State sources	5,252,666	5,273,479	20,813	4,831,194
Federal sources	147,939	147,648	(291)	115,784
Total revenue	<u>19,745,980</u>	<u>19,647,788</u>	<u>(98,192)</u>	<u>18,293,680</u>
Expenditures				
Current				
Salaries	13,302,148	13,542,079	239,931	11,505,152
Employee benefits	4,047,113	3,917,003	(130,110)	3,340,575
Purchased services	3,007,996	2,945,649	(62,347)	2,752,975
Supplies and materials	873,145	869,109	(4,036)	795,739
Other expenditures	57,307	32,799	(24,508)	28,651
Capital outlay	290,159	166,027	(124,132)	173,362
Total expenditures	<u>21,577,868</u>	<u>21,472,666</u>	<u>(105,202)</u>	<u>18,596,454</u>
Net change in fund balances	<u>\$ (1,831,888)</u>	<u>(1,824,878)</u>	<u>\$ 7,010</u>	<u>(302,774)</u>
Fund balances				
Beginning of year		<u>5,955,611</u>		<u>6,258,385</u>
End of year		<u>\$ 4,130,733</u>		<u>\$ 5,955,611</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund  
Comparative Balance Sheet  
as of June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash and temporary investments	\$ 157,642,157	\$ 154,222,228
Receivables		
Current taxes	51,904,314	59,386,033
Delinquent taxes	794,172	813,931
Accounts and interest	2,187,756	2,496,642
Due from other governmental units	31,853,233	31,614,874
Inventory	412,326	436,505
Prepaid items	3,107,686	572,730
	<u>3,107,686</u>	<u>572,730</u>
Total assets	<u>\$ 247,901,644</u>	<u>\$ 249,542,943</u>
<b>Liabilities</b>		
Salaries payable	\$ 1,795,276	\$ 1,288,749
Accounts and contracts payable	8,117,178	8,300,384
Due to other governmental units	831,470	844,169
Unearned revenue	506,500	-
Total liabilities	<u>11,250,424</u>	<u>10,433,302</u>
<b>Deferred inflows of resources</b>		
Property taxes levied for subsequent year	101,304,847	115,824,250
Unavailable revenue – delinquent taxes	849,981	530,812
Total deferred inflows of resources	<u>102,154,828</u>	<u>116,355,062</u>
<b>Fund balances (deficits)</b>		
Nonspendable for inventory	412,326	436,505
Nonspendable for prepaid items	3,107,686	572,730
Restricted for student activities	232,117	256,692
Restricted for capital projects levy	566,078	471,536
Restricted for operating capital	6,347,244	4,746,872
Restricted for gifted and talented	229,271	236,275
Restricted for English learner	-	889,171
Restricted for basic skills programs	1,827,941	924,540
Restricted for safe schools revenue	278,850	207,284
Restricted for literacy aid	829,793	-
Restricted for teacher compensation READ Act	556,323	-
Restricted for long-term facilities maintenance	-	364,790
Restricted for Medical Assistance	639,242	253,965
Assigned for subsequent year budget	22,674,861	1,659,105
Assigned for strategic priorities	500,000	500,000
Unassigned - long-term facilities maintenance restricted account deficit	(55,429)	-
Unassigned	96,350,089	111,235,114
Total fund balances	<u>134,496,392</u>	<u>122,754,579</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 247,901,644</u>	<u>\$ 249,542,943</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 Year Ended June 30, 2025  
 (With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025		2024	
	Budget	Actual	Over (Under) Budget	Actual
<b>Revenue</b>				
Local sources				
Property taxes	\$ 120,578,768	\$ 121,135,503	\$ 556,735	\$ 111,015,795
Investment earnings	5,475,000	6,444,704	969,704	6,212,192
Other	5,680,559	6,443,170	762,611	5,328,891
State sources	269,621,329	269,210,098	(411,231)	254,770,461
Federal sources	11,394,951	11,117,969	(276,982)	25,003,709
Total revenue	412,750,607	414,351,444	1,600,837	402,331,048
<b>Expenditures</b>				
Current				
Administration				
Salaries	11,367,203	11,379,255	12,052	10,835,758
Employee benefits	3,673,329	3,633,977	(39,352)	3,417,166
Purchased services	298,692	243,597	(55,095)	296,929
Supplies and materials	95,149	111,863	16,714	116,778
Capital expenditures	—	—	—	758
Other expenditures	135,250	91,987	(43,263)	94,917
Total administration	15,569,623	15,460,679	(108,944)	14,762,306
District support services				
Salaries	7,758,586	7,490,534	(268,052)	6,651,377
Employee benefits	2,597,546	2,558,918	(38,628)	2,292,303
Purchased services	(210,646)	(316,898)	(106,252)	242,816
Supplies and materials	1,726,728	1,510,921	(215,807)	1,533,670
Capital expenditures	403,953	797,337	393,384	51,352
Other expenditures	(215,237)	(239,796)	(24,559)	(345,908)
Total district support services	12,060,930	11,801,016	(259,914)	10,425,610
Elementary and secondary regular instruction				
Salaries	120,483,551	119,608,813	(874,738)	115,232,202
Employee benefits	44,201,290	43,682,725	(518,565)	41,093,211
Purchased services	6,076,974	5,785,600	(291,374)	5,497,228
Supplies and materials	4,553,605	3,756,680	(796,925)	6,068,219
Capital expenditures	1,467,136	1,053,370	(413,766)	692,246
Other expenditures	957,164	993,179	36,015	1,060,198
Total elementary and secondary regular instruction	177,739,720	174,880,367	(2,859,353)	169,643,304

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual (continued)  
 Year Ended June 30, 2025  
 (With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025		Over (Under) Budget	2024
	Budget	Actual		Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	3,305,377	3,302,268	(3,109)	3,296,105
Employee benefits	1,344,299	1,332,160	(12,139)	1,247,069
Purchased services	339,144	364,404	25,260	318,852
Supplies and materials	344,280	189,366	(154,914)	183,855
Capital expenditures	126,091	181,488	55,397	56,337
Other expenditures	12,463	—	(12,463)	6,240
Total vocational education instruction	5,471,654	5,369,686	(101,968)	5,108,458
Special education instruction				
Salaries	45,895,913	45,806,310	(89,603)	42,121,349
Employee benefits	16,940,000	16,697,730	(242,270)	15,195,261
Purchased services	7,440,979	7,574,893	133,914	6,679,813
Supplies and materials	437,513	416,275	(21,238)	416,205
Capital expenditures	122,999	197,663	74,664	212,750
Other expenditures	340,102	328,288	(11,814)	320,673
Total special education instruction	71,177,506	71,021,159	(156,347)	64,946,051
Instructional support services				
Salaries	19,256,375	18,596,325	(660,050)	18,645,463
Employee benefits	6,547,319	6,585,088	37,769	6,389,916
Purchased services	2,316,071	1,849,475	(466,596)	1,861,756
Supplies and materials	7,517,005	5,164,211	(2,352,794)	3,610,706
Capital expenditures	746,734	3,691,954	2,945,220	1,217,041
Other expenditures	8,617	6,879	(1,738)	66,317
Total instructional support services	36,392,121	35,893,932	(498,189)	31,791,199
Pupil support services				
Salaries	11,576,660	11,486,974	(89,686)	8,829,008
Employee benefits	4,262,345	4,157,627	(104,718)	3,196,278
Purchased services	23,659,190	21,930,496	(1,728,694)	20,090,288
Supplies and materials	276,875	127,234	(149,641)	268,231
Capital expenditures	41,133	156,736	115,603	418,328
Other expenditures	2,600	58,753	56,153	78,085
Total pupil support services	39,818,803	37,917,820	(1,900,983)	32,880,218

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual (continued)  
 Year Ended June 30, 2025  
 (With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025		Over (Under) Budget	2024
	Budget	Actual		Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	9,338,070	10,269,431	931,361	9,542,883
Employee benefits	3,996,661	4,271,893	275,232	3,977,483
Purchased services	5,731,730	6,008,394	276,664	6,160,386
Supplies and materials	1,486,309	1,780,943	294,634	1,578,338
Capital expenditures	27,863,256	26,082,594	(1,780,662)	22,064,207
Other expenditures	62,000	35,335	(26,665)	444,267
Total sites and buildings	48,478,026	48,448,590	(29,436)	43,767,564
Fiscal and other fixed cost programs				
Purchased services	895,801	985,937	90,136	862,496
Other expenditures	510,907	510,907	—	11,502
Total fiscal and other fixed cost programs	1,406,708	1,496,844	90,136	873,998
Debt service				
Principal	5,167,581	5,119,610	(47,971)	5,947,239
Interest and fiscal charges	614,849	662,551	47,702	668,120
Total debt service	5,782,430	5,782,161	(269)	6,615,359
Total expenditures	413,897,521	408,072,254	(5,825,267)	380,814,067
Excess (deficiency) of revenue over expenditures	(1,146,914)	6,279,190	7,426,104	21,516,981
Other financing sources				
Transfers in	—	1,183,221	1,183,221	—
Issuance of financed purchases	—	2,340,861	2,340,861	945,320
Issuance of subscription liabilities	—	1,412,114	1,412,114	90,409
Sale of capital assets	500,000	526,427	26,427	—
Total other financing sources	500,000	5,462,623	4,962,623	1,035,729
Net change in fund balances	\$ (646,914)	11,741,813	\$ 12,388,727	22,552,710
Fund balances				
Beginning of year		122,754,579		100,201,869
End of year		\$ 134,496,392		\$ 122,754,579

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account  
 Comparative Balance Sheet  
 as of June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash and temporary investments	\$ 144,297,055	\$ 145,494,133
Receivables		
Current taxes	51,904,314	59,386,033
Delinquent taxes	794,172	813,931
Accounts and interest	2,152,197	2,400,555
Due from other governmental units	31,853,233	31,425,464
Inventory	216,220	297,042
Prepaid items	<u>3,107,686</u>	<u>572,730</u>
Total assets	<u>\$ 234,324,877</u>	<u>\$ 240,389,888</u>
<b>Liabilities</b>		
Salaries payable	\$ 1,711,816	\$ 1,266,872
Accounts and contracts payable	3,073,939	4,962,014
Due to other governmental units	765,194	774,022
Unearned revenue	<u>6,500</u>	<u>–</u>
Total liabilities	<u>5,557,449</u>	<u>7,002,908</u>
<b>Deferred inflows of resources</b>		
Property taxes levied for subsequent year	101,304,847	115,824,250
Unavailable revenue – delinquent taxes	<u>849,981</u>	<u>530,812</u>
Total deferred inflows of resources	<u>102,154,828</u>	<u>116,355,062</u>
<b>Fund balances</b>		
Nonspendable for inventory	216,220	297,042
Nonspendable for prepaid items	3,107,686	572,730
Restricted for student activities	232,117	256,692
Restricted for gifted and talented	229,271	236,275
Restricted for English learner	–	889,171
Restricted for basic skills programs	1,827,941	924,540
Restricted for safe schools revenue	278,850	207,284
Restricted for teacher compensation READ Act	556,323	–
Restricted for Medical Assistance	639,242	253,965
Assigned for subsequent year budget	22,674,861	1,659,105
Assigned for strategic priorities	500,000	500,000
Unassigned	<u>96,350,089</u>	<u>111,235,114</u>
Total fund balances	<u>126,612,600</u>	<u>117,031,918</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 234,324,877</u>	<u>\$ 240,389,888</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 Year Ended June 30, 2025  
 (With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025		2024	
	Budget	Actual	Over (Under) Budget	Actual
<b>Revenue</b>				
Local sources				
Property taxes	\$ 77,928,049	\$ 78,310,707	\$ 382,658	\$ 74,205,040
Investment earnings	5,425,000	6,379,389	954,389	6,154,576
Other	4,939,846	5,588,637	648,791	4,647,855
State sources	266,488,511	266,136,176	(352,335)	252,128,747
Federal sources	11,394,951	11,117,969	(276,982)	25,003,709
Total revenue	<u>366,176,357</u>	<u>367,532,878</u>	<u>1,356,521</u>	<u>362,139,927</u>
<b>Expenditures</b>				
Current				
Administration				
Salaries	11,367,203	11,379,255	12,052	10,835,758
Employee benefits	3,673,329	3,633,977	(39,352)	3,417,166
Purchased services	298,692	243,597	(55,095)	296,929
Supplies and materials	95,149	111,863	16,714	116,778
Capital expenditures	–	–	–	629
Other expenditures	135,250	91,987	(43,263)	94,917
Total administration	<u>15,569,623</u>	<u>15,460,679</u>	<u>(108,944)</u>	<u>14,762,177</u>
District support services				
Salaries	7,217,419	6,946,571	(270,848)	6,651,377
Employee benefits	2,426,113	2,388,820	(37,293)	2,292,303
Purchased services	(236,646)	(342,018)	(105,372)	218,952
Supplies and materials	618,306	439,955	(178,351)	560,715
Capital expenditures	28,051	–	(28,051)	–
Other expenditures	(215,237)	(239,796)	(24,559)	(345,908)
Total district support services	<u>9,838,006</u>	<u>9,193,532</u>	<u>(644,474)</u>	<u>9,377,439</u>
Elementary and secondary regular instruction				
Salaries	120,483,551	119,608,813	(874,738)	115,232,202
Employee benefits	44,201,290	43,682,725	(518,565)	41,093,211
Purchased services	6,076,974	5,785,600	(291,374)	5,497,228
Supplies and materials	3,762,601	2,854,659	(907,942)	3,075,590
Capital expenditures	160,500	45,139	(115,361)	179,922
Other expenditures	957,164	993,179	36,015	1,060,198
Total elementary and secondary regular instruction	<u>175,642,080</u>	<u>172,970,115</u>	<u>(2,671,965)</u>	<u>166,138,351</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual (continued)  
 Year Ended June 30, 2025

(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025		Over (Under)	2024
	Budget	Actual	Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	3,305,377	3,302,268	(3,109)	3,296,105
Employee benefits	1,344,299	1,332,160	(12,139)	1,247,069
Purchased services	339,144	364,404	25,260	318,852
Supplies and materials	142,280	130,793	(11,487)	123,544
Capital expenditures	101,091	145,166	44,075	12,873
Other expenditures	12,463	–	(12,463)	6,240
Total vocational education instruction	5,244,654	5,274,791	30,137	5,004,683
Special education instruction				
Salaries	45,895,913	45,806,310	(89,603)	42,121,349
Employee benefits	16,940,000	16,697,730	(242,270)	15,195,261
Purchased services	7,440,979	7,574,893	133,914	6,679,813
Supplies and materials	436,947	416,275	(20,672)	415,639
Capital expenditures	104,367	180,729	76,362	209,187
Other expenditures	340,102	328,288	(11,814)	320,673
Total special education instruction	71,158,308	71,004,225	(154,083)	64,941,922
Instructional support services				
Salaries	17,076,979	16,426,474	(650,505)	16,127,406
Employee benefits	5,695,687	5,741,610	45,923	5,451,566
Purchased services	2,316,071	1,844,725	(471,346)	1,848,950
Supplies and materials	2,868,503	633,883	(2,234,620)	1,737,204
Capital expenditures	4,488	–	(4,488)	24,007
Other expenditures	8,617	6,879	(1,738)	66,317
Total instructional support services	27,970,345	24,653,571	(3,316,774)	25,255,450
Pupil support services				
Salaries	11,576,660	11,486,974	(89,686)	8,829,008
Employee benefits	4,262,345	4,157,627	(104,718)	3,196,278
Purchased services	23,659,190	21,930,496	(1,728,694)	20,090,288
Supplies and materials	241,875	121,570	(120,305)	168,975
Capital expenditures	31,133	148,782	117,649	388,138
Other expenditures	2,600	58,753	56,153	78,085
Total pupil support services	39,773,803	37,904,202	(1,869,601)	32,750,772

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual (continued)  
 Year Ended June 30, 2025

(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025		Over (Under) Budget	2024
	Budget	Actual		Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	9,338,070	9,274,139	(63,931)	8,649,254
Employee benefits	3,996,661	3,927,436	(69,225)	3,656,424
Purchased services	5,069,687	5,046,248	(23,439)	4,211,493
Supplies and materials	1,486,309	1,551,596	65,287	1,466,179
Capital expenditures	6,600	3,396	(3,204)	13,310
Other expenditures	3,000	1,747	(1,253)	495
Total sites and buildings	<u>19,900,327</u>	<u>19,804,562</u>	<u>(95,765)</u>	<u>17,997,155</u>
Fiscal and other fixed cost programs				
Purchased services	895,801	985,937	90,136	862,496
Other expenditures	510,907	510,907	–	11,502
Total fiscal and other fixed cost programs	<u>1,406,708</u>	<u>1,496,844</u>	<u>90,136</u>	<u>873,998</u>
Debt service				
Principal	307,247	307,247	–	302,166
Interest and fiscal charges	106,132	106,132	–	121,005
Total debt service	<u>413,379</u>	<u>413,379</u>	<u>–</u>	<u>423,171</u>
Total expenditures	<u>366,917,233</u>	<u>358,175,900</u>	<u>(8,741,333)</u>	<u>337,525,118</u>
Excess (deficiency) of revenue over expenditures	(740,876)	9,356,978	10,097,854	24,614,809
Other financing sources				
Issuance of subscription liabilities	<u>–</u>	<u>223,704</u>	<u>223,704</u>	<u>–</u>
Net change in fund balances	<u>\$ (740,876)</u>	<u>9,580,682</u>	<u>\$ 10,321,558</u>	<u>24,614,809</u>
Fund balances				
Beginning of year		<u>117,031,918</u>		<u>92,417,109</u>
End of year		<u>\$ 126,612,600</u>		<u>\$ 117,031,918</u>

## Our Mission

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.



**Osseo Area  
Schools**

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Capital Expenditure Account  
 Comparative Balance Sheet  
 as of June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash and temporary investments	\$ 13,345,102	\$ 8,728,095
Receivables		
Accounts and interest	35,559	96,087
Due from other governmental units	–	189,410
Inventory	<u>196,106</u>	<u>139,463</u>
Total assets	<u><u>\$ 13,576,767</u></u>	<u><u>\$ 9,153,055</u></u>
<b>Liabilities</b>		
Salaries payable	\$ 83,460	\$ 21,877
Accounts and contracts payable	5,043,239	3,338,370
Due to other governmental units	66,276	70,147
Unearned revenue	<u>500,000</u>	<u>–</u>
Total liabilities	5,692,975	3,430,394
<b>Fund balances (deficit)</b>		
Nonspendable for inventory	196,106	139,463
Restricted for capital projects levy	566,078	471,536
Restricted for operating capital	6,347,244	4,746,872
Restricted for literacy aid	829,793	–
Restricted for long-term facilities maintenance	–	364,790
Unassigned – long-term facilities maintenance restricted account deficit	<u>(55,429)</u>	<u>–</u>
Total fund balances	<u><u>7,883,792</u></u>	<u><u>5,722,661</u></u>
Total liabilities and fund balances	<u><u>\$ 13,576,767</u></u>	<u><u>\$ 9,153,055</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Capital Expenditure Account  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 Year Ended June 30, 2025  
 (With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025		Over (Under) Budget	2024
	Budget	Actual		Actual
<b>Revenue</b>				
Local sources				
Property taxes	\$ 42,650,719	\$ 42,824,796	\$ 174,077	\$ 36,810,755
Investment earnings	50,000	65,315	15,315	57,616
Other	740,713	854,533	113,820	681,036
State sources	3,132,818	3,073,922	(58,896)	2,641,714
Total revenue	46,574,250	46,818,566	244,316	40,191,121
<b>Expenditures</b>				
Current				
Administration				
Capital expenditures	–	–	–	129
District support services				
Salaries	541,167	543,963	2,796	–
Employee benefits	171,433	170,098	(1,335)	–
Purchased services	26,000	25,120	(880)	23,864
Supplies and materials	1,108,422	1,070,966	(37,456)	972,955
Capital expenditures	375,902	797,337	421,435	51,352
Total district support services	2,222,924	2,607,484	384,560	1,048,171
Elementary and secondary regular instruction				
Supplies and materials	791,004	902,021	111,017	2,992,629
Capital expenditures	1,306,636	1,008,231	(298,405)	512,324
Total elementary and secondary regular instruction	2,097,640	1,910,252	(187,388)	3,504,953
Vocational education instruction				
Supplies and materials	202,000	58,573	(143,427)	60,311
Capital expenditures	25,000	36,322	11,322	43,464
Total vocational education services	227,000	94,895	(132,105)	103,775
Special education instruction				
Supplies and materials	566	–	(566)	566
Capital expenditures	18,632	16,934	(1,698)	3,563
Total special education instruction	19,198	16,934	(2,264)	4,129
Instructional support services				
Salaries	2,179,396	2,169,851	(9,545)	2,518,057
Employee benefits	851,632	843,478	(8,154)	938,350
Purchased services	–	4,750	4,750	12,806
Supplies and materials	4,648,502	4,530,328	(118,174)	1,873,502
Capital expenditures	742,246	3,691,954	2,949,708	1,193,034
Total instructional support services	8,421,776	11,240,361	2,818,585	6,535,749

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Capital Expenditure Account  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual (continued)  
 Year Ended June 30, 2025  
 (With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025		Over (Under) Budget	2024
	Budget	Actual		Actual
Expenditures (continued)				
Current (continued)				
Pupil support services				
Supplies and materials	35,000	5,664	(29,336)	99,256
Capital expenditures	10,000	7,954	(2,046)	30,190
Total pupil support services	45,000	13,618	(31,382)	129,446
Sites and buildings				
Salaries	–	995,292	995,292	893,629
Employee benefits	–	344,457	344,457	321,059
Purchased services	662,043	962,146	300,103	1,948,893
Supplies and materials	–	229,347	229,347	112,159
Capital expenditures	27,856,656	26,079,198	(1,777,458)	22,050,897
Other expenditures	59,000	33,588	(25,412)	443,772
Total sites and buildings	28,577,699	28,644,028	66,329	25,770,409
Debt service				
Principal	4,860,334	4,812,363	(47,971)	5,645,073
Interest and fiscal charges	508,717	556,419	47,702	547,115
Total debt service	5,369,051	5,368,782	(269)	6,192,188
Total expenditures	46,980,288	49,896,354	2,916,066	43,288,949
Excess (deficiency) of revenue over expenditures	(406,038)	(3,077,788)	(2,671,750)	(3,097,828)
Other financing sources				
Transfers in	–	1,183,221	1,183,221	–
Issuance of financed purchases	–	2,340,861	2,340,861	945,320
Issuance of subscription liabilities	–	1,188,410	1,188,410	90,409
Sale of capital assets	500,000	526,427	26,427	–
Total other financing sources	500,000	5,238,919	4,738,919	1,035,729
Net change in fund balances	\$ 93,962	2,161,131	\$ 2,067,169	(2,062,099)
Fund balances				
Beginning of year		5,722,661		7,784,760
End of year		\$ 7,883,792		\$ 5,722,661

INDEPENDENT SCHOOL DISTRICT NO. 279

Capital Projects – Building Construction Fund  
 Comparative Balance Sheet  
 as of June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash and temporary investments	\$ 205,515,214	\$ 255,268,372
Receivables		
Accounts and interest	<u>6,729,587</u>	<u>2,834,345</u>
<b>Total assets</b>	<u><u>\$ 212,244,801</u></u>	<u><u>\$ 258,102,717</u></u>
<b>Liabilities</b>		
Salaries payable	\$ 4,679	\$ –
Accounts and contracts payable	<u>12,553,763</u>	<u>7,846,752</u>
<b>Total liabilities</b>	<u>12,558,442</u>	<u>7,846,752</u>
<b>Fund balances</b>		
Restricted for long-term facilities maintenance	115,104,849	141,406,102
Restricted for projects funded by certificates of participation	229,831	1,378,266
Restricted for capital projects	<u>84,351,679</u>	<u>107,471,597</u>
<b>Total fund balances</b>	<u>199,686,359</u>	<u>250,255,965</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 212,244,801</u></u>	<u><u>\$ 258,102,717</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Capital Projects – Building Construction Fund  
 Comparative Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Revenue		
Local sources		
Investment earnings	\$ 11,069,990	\$ 4,600,091
Expenditures		
Capital outlay		
Salaries	111,149	19,483
Employee benefits	27,068	2,705
Purchased services	44,250	–
Supplies and materials	25,051	–
Capital expenditures	<u>60,248,857</u>	<u>20,506,993</u>
Total capital outlay	60,456,375	20,529,181
Debt service		
Interest and fiscal charges	<u>–</u>	<u>628,725</u>
Total expenditures	<u>60,456,375</u>	<u>21,157,906</u>
Excess (deficiency) of revenue over expenditures	(49,386,385)	(16,557,815)
Other financing sources (uses)		
Transfers (out)	(1,183,221)	–
Bonds issued	–	238,350,000
Premium on bonds issued	<u>–</u>	<u>18,809,485</u>
Total other financing sources (uses)	<u>(1,183,221)</u>	<u>257,159,485</u>
Net change in fund balances	(50,569,606)	240,601,670
Fund balances		
Beginning of year	<u>250,255,965</u>	<u>9,654,295</u>
End of year	<u>\$ 199,686,359</u>	<u>\$ 250,255,965</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Debt Service Fund  
Comparative Balance Sheet  
as of June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets		
Cash and temporary investments	\$ 22,470,857	\$ 20,594,233
Receivables		
Current taxes	16,315,544	9,212,044
Delinquent taxes	124,103	110,927
Due from other governmental units	<u>79,278</u>	<u>82,703</u>
Total assets	<u>\$ 38,989,782</u>	<u>\$ 29,999,907</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	\$ 33,303,944	\$ 18,637,683
Unavailable revenue – delinquent taxes	<u>132,757</u>	<u>79,924</u>
Total deferred inflows of resources	<u>33,436,701</u>	<u>18,717,607</u>
Fund balances		
Restricted for debt service	<u>5,553,081</u>	<u>11,282,300</u>
Total deferred inflows of resources and fund balances	<u>\$ 38,989,782</u>	<u>\$ 29,999,907</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Debt Service Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 Year Ended June 30, 2025  
 (With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025		Over (Under) Budget	2024
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 18,498,735	\$ 18,497,811	\$ (924)	\$ 11,873,855
Investment earnings	525,000	683,649	158,649	593,570
State sources	792,787	783,986	(8,801)	823,780
Total revenue	<u>19,816,522</u>	<u>19,965,446</u>	<u>148,924</u>	<u>13,291,205</u>
Expenditures				
Debt service				
Principal	11,025,000	11,025,000	—	7,360,000
Interest and fiscal charges	<u>14,820,079</u>	<u>14,669,665</u>	<u>(150,414)</u>	<u>4,774,732</u>
Total expenditures	<u>25,845,079</u>	<u>25,694,665</u>	<u>(150,414)</u>	<u>12,134,732</u>
Excess (deficiency) of revenue over expenditures	(6,028,557)	(5,729,219)	299,338	1,156,473
Other financing sources				
Premium on bonds issued	<u>—</u>	<u>—</u>	<u>—</u>	<u>6,097,457</u>
Net change in fund balances	<u>\$ (6,028,557)</u>	<u>(5,729,219)</u>	<u>\$ 299,338</u>	<u>7,253,930</u>
Fund balances				
Beginning of year		<u>11,282,300</u>		<u>4,028,370</u>
End of year		<u>\$ 5,553,081</u>		<u>\$ 11,282,300</u>

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PROPRIETARY FUNDS

INDEPENDENT SCHOOL DISTRICT NO. 279

Proprietary Funds  
Internal Service Funds  
Combining Statement of Net Position  
as of June 30, 2025

(With Comparative Totals as of June 30, 2024)

	<u>Dental Self-Insurance</u>	<u>Medical Self-Insurance</u>	<u>Retirement Incentive Pay</u>
Assets			
Current assets			
Cash and temporary investments	\$ 637,906	\$ 411,771	\$ 3,207,062
Accounts and interest receivable	6,314	2,869	-
Prepaid items	-	117,400	-
Total current assets	<u>644,220</u>	<u>532,040</u>	<u>3,207,062</u>
Noncurrent assets – temporarily restricted			
Cash and investments held by trustee	-	-	-
Interest receivable	-	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	644,220	532,040	3,207,062
Deferred outflow of resources			
OPEB plan deferments	-	-	-
Liabilities			
Current liabilities			
Accounts and contracts payable	173,904	656,486	-
Due to other governmental units	-	-	-
Post-employment severance benefits payable	-	-	424,315
OPEB obligation	-	-	-
Long-term liabilities			
Post-employment severance benefits payable	-	-	1,948,639
OPEB obligation	-	-	-
Total liabilities	<u>173,904</u>	<u>656,486</u>	<u>2,372,954</u>
Deferred inflows of resources			
OPEB plan deferments	-	-	-
Net position			
Restricted for employee benefits	-	-	-
Unrestricted	<u>470,316</u>	<u>(124,446)</u>	<u>834,108</u>
Total net position	<u>\$ 470,316</u>	<u>\$ (124,446)</u>	<u>\$ 834,108</u>

Post-Employment Benefits Revocable Trust	Totals	
	2025	2024
\$ —	\$ 4,256,739	\$ 5,028,261
—	9,183	8,372
—	117,400	117,400
—	4,383,322	5,154,033
26,692,430	26,692,430	25,629,339
218,130	218,130	206,095
26,910,560	26,910,560	25,835,434
26,910,560	31,293,882	30,989,467
7,256,881	7,256,881	5,089,927
—	830,390	689,071
850,254	850,254	821,652
—	424,315	691,340
2,174,819	2,174,819	1,620,909
—	1,948,639	2,426,342
17,894,014	17,894,014	15,489,547
20,919,087	24,122,431	21,738,861
1,453,956	1,453,956	2,242,606
11,794,398	11,794,398	10,750,647
—	1,179,978	1,347,280
\$ 11,794,398	\$ 12,974,376	\$ 12,097,927

INDEPENDENT SCHOOL DISTRICT NO. 279

Proprietary Funds  
 Internal Service Funds  
 Combining Statement of Revenue, Expenses, and Changes in Net Position  
 Year Ended June 30, 2025  
 (With Comparative Totals for the Year Ended June 30, 2024)

	<u>Dental Self-Insurance</u>	<u>Medical Self-Insurance</u>	<u>Retirement Incentive Pay</u>
Operating revenue			
Contributions from governmental funds	\$ 2,341,467	\$ 7,740,693	\$ –
Operating expenses			
Dental benefit claims	2,174,173	–	–
Medical benefit claims	–	6,566,866	–
Administrative costs	123,972	1,437,574	–
Post-employment severance benefits	–	–	130,298
OPEB	–	–	–
Total operating expenses	<u>2,298,145</u>	<u>8,004,440</u>	<u>130,298</u>
Operating income (loss)	43,322	(263,747)	(130,298)
Nonoperating revenue			
Investment earnings	<u>15,188</u>	<u>22,501</u>	<u>145,732</u>
Change in net position	58,510	(241,246)	15,434
Net position			
Beginning of year	<u>411,806</u>	<u>116,800</u>	<u>818,674</u>
End of year	<u>\$ 470,316</u>	<u>\$ (124,446)</u>	<u>\$ 834,108</u>

Post-Employment Benefits Revocable Trust	Totals	
	2025	2024
\$ —	\$ 10,082,160	\$ 9,430,064
—	2,174,173	2,151,312
—	6,566,866	6,146,357
—	1,561,546	1,421,465
—	130,298	157,185
853,027	853,027	463,157
<u>853,027</u>	<u>11,285,910</u>	<u>10,339,476</u>
(853,027)	(1,203,750)	(909,412)
<u>1,896,778</u>	<u>2,080,199</u>	<u>2,271,430</u>
1,043,751	876,449	1,362,018
<u>10,750,647</u>	<u>12,097,927</u>	<u>10,735,909</u>
<u>\$ 11,794,398</u>	<u>\$ 12,974,376</u>	<u>\$ 12,097,927</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Proprietary Funds  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Year Ended June 30, 2025  
(With Comparative Totals for the Year Ended June 30, 2024)

	Dental Self-Insurance	Medical Self-Insurance	Retirement Incentive Pay
Cash flows from operating activities			
Contributions from governmental funds	\$ 2,341,367	\$ 7,739,982	\$ -
Payments for dental claims	(2,175,300)	-	-
Payments for medical claims	-	(6,424,420)	-
Payments for administrative costs	(123,972)	(1,437,574)	-
Post-employment severance and OPEB benefit payments	-	-	(875,026)
Net cash flows from operating activities	<u>42,095</u>	<u>(122,012)</u>	<u>(875,026)</u>
Cash flows from investing activities			
Investment earnings	<u>15,188</u>	<u>22,501</u>	<u>145,732</u>
Net change in cash and cash equivalents	57,283	(99,511)	(729,294)
Cash and cash equivalents			
Beginning of year	<u>580,623</u>	<u>511,282</u>	<u>3,936,356</u>
End of year	<u>\$ 637,906</u>	<u>\$ 411,771</u>	<u>\$ 3,207,062</u>
Reconciliation of operating (loss) to net cash flows from operating activities			
Operating (loss)	\$ 43,322	\$ (263,747)	\$ (130,298)
Adjustments to reconcile operating (loss) to net cash flows from operating activities			
Changes in assets and liabilities			
Accounts receivable	(100)	(711)	-
Deferred outflow of resources	-	-	-
Accounts and contracts payable	(1,127)	142,446	-
Due to other governmental units	-	-	-
Post-employment severance benefits payable	-	-	(744,728)
Total OPEB obligation	-	-	-
Deferred inflows of resources	-	-	-
Net cash flows from operating activities	<u>\$ 42,095</u>	<u>\$ (122,012)</u>	<u>\$ (875,026)</u>
Cash and cash equivalents are reported on the Statement of Net Position as follows:			
Cash and temporary investments	\$ 637,906	\$ 411,771	\$ 3,207,062
Cash and investments held by trustee	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and cash equivalents	<u>\$ 637,906</u>	<u>\$ 411,771</u>	<u>\$ 3,207,062</u>

Post-Employment Benefits Revocable Trust	Totals	
	2025	2024
\$ —	\$ 10,081,349	\$ 9,645,552
—	(2,175,300)	(2,139,600)
—	(6,424,420)	(6,232,317)
—	(1,561,546)	(1,421,465)
(821,652)	(1,696,678)	(1,792,024)
<u>(821,652)</u>	<u>(1,776,595)</u>	<u>(1,939,854)</u>
1,884,743	2,068,164	2,258,685
1,063,091	291,569	318,831
25,629,339	30,657,600	30,338,769
<u>\$ 26,692,430</u>	<u>\$ 30,949,169</u>	<u>\$ 30,657,600</u>
\$ (853,027)	\$ (1,203,750)	\$ (909,412)
—	(811)	215,488
(2,166,954)	(2,166,954)	1,126,072
—	141,319	(74,248)
28,602	28,602	(162,580)
—	(744,728)	(650,607)
2,958,377	2,958,377	(811,782)
(788,650)	(788,650)	(672,785)
<u>\$ (821,652)</u>	<u>\$ (1,776,595)</u>	<u>\$ (1,939,854)</u>
\$ —	\$ 4,256,739	\$ 5,028,261
<u>26,692,430</u>	<u>26,692,430</u>	<u>25,629,339</u>
<u>\$ 26,692,430</u>	<u>\$ 30,949,169</u>	<u>\$ 30,657,600</u>

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FIDUCIARY FUNDS

INDEPENDENT SCHOOL DISTRICT NO. 279

Fiduciary Funds  
 Custodial Funds  
 Combining Statement of Fiduciary Net Position  
 as of June 30, 2025

	Northwest Family Service Center	Local Collaborative Time Study	Total
<b>Assets</b>			
Cash and temporary investments	\$ 713,800	\$ 1,342,096	\$ 2,055,896
Receivables			
Accounts and interest	91,650	-	91,650
Total assets	<u>805,450</u>	<u>1,342,096</u>	<u>2,147,546</u>
<b>Liabilities</b>			
Salaries payable	-	523	523
Accounts and contracts payable	-	32,716	32,716
Total liabilities	<u>-</u>	<u>33,239</u>	<u>33,239</u>
<b>Net position</b>			
Restricted for Local Collaborative Time Study	-	1,308,857	1,308,857
Restricted for Northwest Family Service Center	<u>805,450</u>	<u>-</u>	<u>805,450</u>
Total net position	<u>\$ 805,450</u>	<u>\$ 1,308,857</u>	<u>\$ 2,114,307</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Fiduciary Funds  
 Custodial Funds  
 Combining Statement of Changes in Fiduciary Net Position  
 Year Ended June 30, 2025

	Northwest Family Service Center	Local Collaborative Time Study	Total
<b>Additions</b>			
Investment earnings	\$ —	\$ 64,824	\$ 64,824
Rents	576,355	—	576,355
Grants	—	483,004	483,004
Total additions	<u>576,355</u>	<u>547,828</u>	<u>1,124,183</u>
<b>Deductions</b>			
Elementary and secondary regular instruction			
Salaries	—	133,246	133,246
Employee benefits	—	50,251	50,251
Purchased services	—	413,333	413,333
Supplies and materials	—	1,929	1,929
Total elementary and secondary regular instruction	<u>—</u>	<u>598,759</u>	<u>598,759</u>
Sites and buildings			
Purchased services	<u>344,846</u>	<u>—</u>	<u>344,846</u>
Total deductions	<u>344,846</u>	<u>598,759</u>	<u>943,605</u>
Net change in fiduciary net position	231,509	(50,931)	180,578
<b>Net position</b>			
Beginning of year	<u>573,941</u>	<u>1,359,788</u>	<u>1,933,729</u>
End of year	<u>\$ 805,450</u>	<u>\$ 1,308,857</u>	<u>\$ 2,114,307</u>

## Our Mission

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.



# SECTION III

## STATISTICAL

## STATISTICAL SECTION (UNAUDITED)

This section of Independent School District No. 279 – Osseo Area Schools’ (the District) Annual Comprehensive Financial Report (ACFR) presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District’s overall financial health.

### **Contents**

#### **Financial Trends**

These schedules contain trend information to help the reader understand how the District’s financial performance and well-being have changed over time.

#### **Revenue Capacity**

These schedules contain information to help the reader assess the District’s most significant local revenue source, property taxes.

#### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the District’s current levels of outstanding debt and the District’s ability to issue additional debt in the future.

#### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District’s financial activities take place.

#### **Operating Indicators**

These schedules contain service and infrastructure data to help the reader understand how the information in the District’s ACFR relates to the services the District provides, and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the District’s ACFR for the relevant year.

INDEPENDENT SCHOOL DISTRICT NO. 279

Net Position by Component  
 Last Ten Fiscal Years  
 (Accrual Basis of Accounting)

	Fiscal Year			
	2016	2017	2018	2019
Governmental activities				
Net investment in capital assets	\$ 193,342,167	\$ 201,669,570	\$ 209,642,657	\$ 217,683,814
Restricted	15,552,674	19,153,181	19,443,331	21,207,005
Unrestricted	(99,033,629)	(169,293,406)	(246,677,152)	(172,104,081)
 Total governmental activities net position	 \$ 109,861,212	 \$ 51,529,345	 \$ (17,591,164)	 \$ 66,786,738

Note 1: The District implemented GASB Statement No. 75 in fiscal 2018. The District reported a change in accounting principle as a result of implementing this standard that decreased unrestricted net position by approximately \$8.8 million.

Note 2: The District implemented GASB Statement No. 84 in fiscal 2020. The District reported a change in accounting principle as a result of implementing this standard that increased unrestricted net position by \$424,121.

Note 3: The District implemented GASB Statement No. 87 in fiscal 2022. The District reported a change in accounting principle as a result of implementing this standard that increased unrestricted net position by \$1,067,175.

Note 4: The District implemented new GASB authoritative literature which changed the requirements for the capitalization of groups of similar capital assets purchased at the same time in fiscal 2024. The District reported a change in accounting principle as a result of implementing this new accounting guidance that increased unrestricted net position by \$4,307,750.

Note 5: The District implemented GASB Statement No. 101 in fiscal 2025. The District reported a change in accounting principle as a result of implementing this standard that increased unrestricted net position by \$5,158,714.

2020	2021	2022	2023	2024	2025
\$ 233,739,330	\$ 240,761,946	\$ 251,841,254	\$ 268,802,808	\$ 284,604,635	\$ 311,758,545
17,275,589	32,967,515	33,722,595	32,179,593	36,498,735	33,846,238
(175,063,914)	(185,958,423)	(171,898,524)	(124,174,706)	(84,157,849)	(73,541,452)
<u>\$ 75,951,005</u>	<u>\$ 87,771,038</u>	<u>\$ 113,665,325</u>	<u>\$ 176,807,695</u>	<u>\$ 236,945,521</u>	<u>\$ 272,063,331</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Changes in Net Position  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	Fiscal Year			
	2016	2017	2018	2019
<b>Expenses</b>				
Governmental activities				
Administration	\$ 10,818,228	\$ 11,001,338	\$ 11,514,189	\$ 11,579,014
District support services	8,179,156	8,567,156	9,685,524	9,161,865
Elementary and secondary regular instruction	132,739,729	199,497,344	201,729,524	96,467,422
Vocational education instruction	3,382,640	3,512,275	3,877,502	3,896,875
Special education instruction	47,918,552	63,245,199	63,405,079	37,278,468
Instructional support services	19,542,885	19,301,766	19,776,626	20,153,137
Pupil support services	20,057,132	21,774,370	23,150,650	24,378,844
Sites and buildings	18,587,008	20,886,238	24,049,266	26,923,739
Fiscal and other fixed cost programs	529,352	501,639	437,569	478,592
Food service	12,207,490	12,579,723	12,641,891	11,725,300
Community service	16,419,921	19,965,214	20,570,178	17,988,019
Unallocated depreciation/amortization expense (excluding amounts directly allocated)	7,814,428	8,015,144	8,217,000	8,572,041
Interest and fiscal charges on debt	4,063,175	4,456,962	4,678,075	4,273,134
Total governmental activities expenses	<u>302,259,696</u>	<u>393,304,368</u>	<u>403,733,073</u>	<u>272,876,450</u>
<b>Program revenues</b>				
Governmental activities				
Charges for services				
Food service	5,018,871	5,324,443	5,426,342	5,311,834
Community service	9,518,778	9,954,275	10,433,494	10,655,483
All other	2,101,396	2,240,416	2,173,310	1,885,473
Operating grants and contributions	69,859,744	70,475,866	71,983,248	94,288,399
Capital grants and contributions	8,831,507	8,419,910	8,401,701	9,709,050
Total governmental activities program revenues	<u>95,330,296</u>	<u>96,414,910</u>	<u>98,418,095</u>	<u>121,850,239</u>
Net (expense) revenue	(206,929,400)	(296,889,458)	(305,314,978)	(151,026,211)
<b>General revenues and other changes in net position</b>				
Governmental activities				
Taxes				
Property taxes, levied for general purposes	61,342,344	64,372,997	69,614,963	70,139,704
Property taxes, levied for community service	1,998,320	2,435,152	2,584,830	2,751,535
Property taxes, levied for debt service	17,810,240	17,843,905	18,036,264	19,383,439
Property taxes, levied for capital projects	2,622,943	-	-	-
General grants and aids	138,867,011	150,549,947	150,314,612	135,755,407
Other general revenues	1,302,473	1,212,290	1,837,047	1,097,917
Investment earnings	1,304,791	2,143,300	2,669,993	6,076,426
Gain on sale of capital assets	-	-	-	199,685
Total governmental activities	<u>225,248,122</u>	<u>238,557,591</u>	<u>245,057,709</u>	<u>235,404,113</u>
Change in net position	<u>\$ 18,318,722</u>	<u>\$ (58,331,867)</u>	<u>\$ (60,257,269)</u>	<u>\$ 84,377,902</u>

2020	2021	2022	2023	2024	2025
\$ 12,045,309	\$ 12,618,772	\$ 13,265,447	\$ 13,705,585	\$ 14,763,586	\$ 15,461,959
9,664,778	9,774,932	9,665,973	10,612,245	12,613,970	14,092,921
156,972,364	150,649,757	132,679,526	115,585,085	159,054,375	174,487,712
3,816,686	3,506,547	4,431,862	4,036,605	5,112,060	5,320,293
58,331,647	59,143,900	56,663,872	50,189,664	61,730,953	70,712,137
21,783,939	34,930,503	32,168,972	36,209,514	31,409,570	34,555,417
25,046,915	25,441,090	29,065,764	32,245,839	32,534,952	38,002,119
21,518,505	24,052,035	21,801,400	22,698,059	22,271,774	30,757,389
578,794	612,385	665,539	770,720	873,998	1,496,844
11,787,601	10,579,695	13,787,275	15,578,299	16,753,806	17,145,853
18,797,900	12,283,972	13,561,234	15,570,524	18,289,620	21,065,208
9,336,423	10,014,580	10,781,321	11,678,097	12,460,321	13,721,998
3,931,328	3,781,858	4,869,711	5,131,297	15,924,423	14,175,289
<u>353,612,189</u>	<u>357,390,026</u>	<u>343,407,896</u>	<u>334,011,533</u>	<u>403,793,408</u>	<u>450,995,139</u>
3,778,743	246,038	782,730	4,014,642	1,189,767	1,325,714
8,177,105	4,227,651	8,157,627	8,136,580	8,504,744	11,023,319
1,522,171	1,427,488	4,037,675	2,020,544	1,758,660	2,111,928
89,989,964	105,334,938	107,415,958	118,091,828	142,310,164	136,914,475
<u>9,463,840</u>	<u>7,183,646</u>	<u>7,778,430</u>	<u>7,807,982</u>	<u>2,863,548</u>	<u>2,299,644</u>
<u>112,931,823</u>	<u>118,419,761</u>	<u>128,172,420</u>	<u>140,071,576</u>	<u>156,626,883</u>	<u>153,675,080</u>
(240,680,366)	(238,970,265)	(215,235,476)	(193,939,957)	(247,166,525)	(297,320,059)
77,069,829	75,604,475	81,661,917	83,093,050	110,965,789	121,454,672
2,964,636	3,059,339	3,086,670	3,166,148	3,182,011	2,859,625
20,009,035	22,837,182	15,583,464	14,818,612	11,821,650	18,550,644
-	-	-	-	-	-
143,538,316	144,806,099	142,401,547	148,877,949	162,251,730	172,353,648
694,465	730,287	1,496,502	808,313	546,960	1,070,172
5,144,231	3,752,916	(4,167,512)	6,318,255	14,228,461	20,790,822
-	-	-	-	-	517,000
<u>249,420,512</u>	<u>250,790,298</u>	<u>240,062,588</u>	<u>257,082,327</u>	<u>302,996,601</u>	<u>337,596,583</u>
<u>\$ 8,740,146</u>	<u>\$ 11,820,033</u>	<u>\$ 24,827,112</u>	<u>\$ 63,142,370</u>	<u>\$ 55,830,076</u>	<u>\$ 40,276,524</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2016	2017	2018	2019
General Fund				
Nonspendable				
Operating Account	\$ 347,972	\$ 257,014	\$ 292,548	\$ 295,095
Capital Expenditure Account	41,908	40,940	84,682	131,966
Restricted				
Operating Account	141,786	1,587,675	1,177,620	1,379,098
Capital Expenditure Account	8,890,846	9,051,446	10,237,338	9,521,802
Assigned				
Operating Account	3,628,175	4,258,291	3,634,947	825,755
Unassigned				
Operating Account	63,161,707	63,266,128	67,945,278	75,714,545
Capital Expenditure Account	(433,430)	(35,548)	(137,035)	(695,873)
Total General Fund	<u>\$ 75,778,964</u>	<u>\$ 78,425,946</u>	<u>\$ 83,235,378</u>	<u>\$ 87,172,388</u>
All other governmental funds				
Nonspendable				
Special revenue funds	\$ 8,553	\$ 2,575	\$ 1,934	\$ 131,065
Restricted				
Special revenue funds	5,594,482	6,745,866	7,320,744	7,943,920
Capital Projects – Building Construction Fund	4,952,256	43,249,779	12,985,125	38,626,107
Debt Service Fund	2,951,458	4,105,000	16,589,246	5,842,002
Total all other governmental funds	<u>\$ 13,506,749</u>	<u>\$ 54,103,220</u>	<u>\$ 36,897,049</u>	<u>\$ 52,543,094</u>
Unassigned – Operating Account as a percentage of General Fund Operating Account expenditures	<u>25.8%</u>	<u>24.7%</u>	<u>25.7%</u>	<u>27.8%</u>

Note: The District implemented GASB Statement No. 84 in fiscal 2020. The District reported a change in accounting principle as a result of implementing this standard that increased the General Fund Unassigned – Operating Account fund balance by \$424,121.

2020	2021	2022	2023	2024	2025
\$ 413,056	\$ 217,512	\$ 440,231	\$ 434,679	\$ 869,772	\$ 3,323,906
110,522	93,218	29,293	25,287	139,463	196,106
2,582,371	2,635,666	1,664,876	2,240,884	2,767,927	3,763,744
8,157,746	8,533,571	9,518,503	7,759,473	5,583,198	7,743,115
3,926,582	16,452,233	14,669,070	500,000	2,159,105	23,174,861
81,696,260	77,400,156	77,005,186	89,241,546	111,235,114	96,350,089
(294,564)	(641,535)	—	—	—	(55,429)
<u>\$ 96,591,973</u>	<u>\$ 104,690,821</u>	<u>\$ 103,327,159</u>	<u>\$ 100,201,869</u>	<u>\$ 122,754,579</u>	<u>\$ 134,496,392</u>
\$ 184,505	\$ 134,382	\$ 111,869	\$ 123,217	\$ 213,414	\$ 195,596
5,347,134	7,271,216	11,601,580	10,949,127	11,506,086	10,382,625
14,209,126	25,068,151	9,273,212	9,654,295	250,255,965	199,686,359
3,509,367	4,729,348	4,304,441	4,028,370	11,282,300	5,553,081
<u>\$ 23,250,132</u>	<u>\$ 37,203,097</u>	<u>\$ 25,291,102</u>	<u>\$ 24,755,009</u>	<u>\$ 273,257,765</u>	<u>\$ 215,817,661</u>
<u>29.3%</u>	<u>26.8%</u>	<u>25.9%</u>	<u>27.9%</u>	<u>33.0%</u>	<u>26.9%</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Changes in Fund Balances of Governmental Funds  
 Last Ten Fiscal Years  
 (Modified Accrual Basis of Accounting)

	Fiscal Year			
	2016	2017	2018	2019
<b>Revenues</b>				
Local sources				
Taxes	\$ 83,812,427	\$ 84,767,898	\$ 90,260,977	\$ 91,750,858
Investment earnings (losses)	348,164	974,405	1,604,857	3,652,156
Other	21,359,596	22,410,973	22,858,261	23,739,973
State sources	198,912,577	202,174,527	209,621,427	218,164,915
Federal sources	15,210,620	16,625,266	17,198,842	16,798,675
Total revenues	<u>319,643,384</u>	<u>326,953,069</u>	<u>341,544,364</u>	<u>354,106,577</u>
<b>Expenditures</b>				
Current				
Administration	10,818,228	11,001,338	11,514,189	11,579,014
District support services	6,172,803	6,460,730	6,903,161	7,122,254
Elementary and secondary regular instruction	133,079,885	136,536,746	141,017,874	144,692,508
Vocational education instruction	3,380,229	3,509,419	3,874,646	3,907,331
Special education instruction	48,125,942	48,194,816	49,252,014	51,507,841
Instructional support services	19,590,144	19,265,127	19,713,175	26,200,345
Pupil support services	20,059,076	21,774,370	23,150,650	24,378,844
Sites and buildings	19,359,537	23,465,235	26,295,190	30,083,755
Fiscal and other fixed cost programs	529,352	501,639	437,569	478,592
Food service	12,021,733	12,142,784	12,369,060	11,900,447
Community service	16,420,852	17,937,598	18,835,328	19,669,050
Capital outlay	13,341,882	14,429,416	30,922,886	18,468,568
Debt service				
Principal	16,895,743	16,908,235	17,825,824	17,802,872
Interest and fiscal charges	6,478,143	5,519,548	6,692,091	5,942,637
Total expenditures	<u>326,273,549</u>	<u>337,647,001</u>	<u>368,803,657</u>	<u>373,734,058</u>
Excess (deficiency) of revenues over expenditures	(6,630,165)	(10,693,932)	(27,259,293)	(19,627,481)
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Refunding bonds issued	-	-	-	16,070,000
Bonds issued	-	50,745,000	12,900,000	43,340,000
Issuance of financed purchases	-	-	-	-
Issuance of subscription liabilities	-	-	-	-
Premiums (discounts) on debt issued	-	2,232,510	687,685	2,300,316
Proceeds from sale of assets	-	-	473,993	199,685
Debt retirement from refunding bonds	(46,930,000)	-	-	(30,165,000)
Insurance recovery	-	-	-	-
Capital leases issued	6,281,320	959,875	800,876	7,465,535
Total other financing sources (uses)	<u>(40,648,680)</u>	<u>53,937,385</u>	<u>14,862,554</u>	<u>39,210,536</u>
Net change in fund balances	<u>\$ (47,278,845)</u>	<u>\$ 43,243,453</u>	<u>\$ (12,396,739)</u>	<u>\$ 19,583,055</u>
Debt service as a percentage of noncapital expenditures	<u>7.5%</u>	<u>6.9%</u>	<u>7.3%</u>	<u>6.7%</u>

2020	2021	2022	2023	2024	2025
\$ 100,328,694	\$ 101,462,806	\$ 100,135,307	\$ 101,250,718	\$ 126,076,798	\$ 142,487,742
2,833,396	533,341	(36,679)	5,047,574	11,957,031	18,710,623
17,114,579	9,469,507	14,576,005	18,642,184	16,476,190	18,909,771
224,158,572	221,574,472	221,197,193	233,254,275	266,331,965	281,517,155
15,891,453	32,488,639	37,491,213	36,757,685	35,640,187	21,443,834
<u>360,326,694</u>	<u>365,528,765</u>	<u>373,363,039</u>	<u>394,952,436</u>	<u>456,482,171</u>	<u>483,069,125</u>
12,045,309	12,630,825	13,264,167	13,704,305	14,762,306	15,460,679
7,631,179	7,717,054	7,587,100	8,205,769	10,425,610	11,801,016
143,989,921	140,547,910	143,319,449	153,758,984	169,643,304	174,880,367
3,888,466	3,509,057	4,439,304	4,075,296	5,108,458	5,369,686
55,159,242	56,677,434	59,625,510	60,742,095	64,946,051	71,021,159
23,051,707	34,912,873	32,329,578	37,203,731	31,791,199	35,893,932
25,060,178	25,510,887	29,057,448	32,356,873	32,880,218	37,917,820
27,088,116	26,146,167	31,472,718	40,561,857	43,767,564	48,448,590
578,794	612,385	665,539	770,720	873,998	1,496,844
11,756,680	11,023,452	14,414,867	14,899,044	16,256,837	16,979,735
18,413,160	12,342,444	14,202,554	16,209,298	18,423,092	21,306,639
25,628,871	20,858,804	16,525,312	13,347,725	21,461,923	61,049,970
20,491,339	21,103,066	15,984,006	16,663,459	13,307,239	16,144,610
7,140,795	5,941,062	5,758,278	5,140,507	6,071,577	15,332,216
<u>381,923,757</u>	<u>379,533,420</u>	<u>388,645,830</u>	<u>417,639,663</u>	<u>449,719,376</u>	<u>533,103,263</u>
(21,597,063)	(14,004,655)	(15,282,791)	(22,687,227)	6,762,795	(50,034,138)
1,050,000	–	–	614,052	–	1,183,221
(1,050,000)	–	–	(614,052)	–	(1,183,221)
–	14,405,000	–	–	–	–
–	30,775,000	–	11,505,000	238,350,000	–
–	–	2,007,134	5,779,121	945,320	2,340,861
–	–	–	690,119	90,409	1,412,114
–	1,086,458	–	940,104	24,906,942	–
–	–	–	111,500	–	–
–	(15,210,000)	–	–	–	–
–	–	–	–	–	56,445
1,299,565	5,000,010	–	–	–	526,427
<u>1,299,565</u>	<u>36,056,468</u>	<u>2,007,134</u>	<u>19,025,844</u>	<u>264,292,671</u>	<u>4,335,847</u>
<u>\$ (20,297,498)</u>	<u>\$ 22,051,813</u>	<u>\$ (13,275,657)</u>	<u>\$ (3,661,383)</u>	<u>\$ 271,055,466</u>	<u>\$ (45,698,291)</u>
<u>7.8%</u>	<u>7.5%</u>	<u>5.8%</u>	<u>5.4%</u>	<u>4.8%</u>	<u>7.2%</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account Expenditures by Program  
 Last Ten Fiscal Years  
 (Modified Accrual Basis of Accounting)

Year Ended June 30,	Administration	District Support Services	Elementary and Secondary Regular Instruction	Vocational Education Instruction	Special Education Instruction
2016	\$ 10,815,433 4.4%	\$ 5,521,493 2.3%	\$ 129,193,844 52.8%	\$ 3,124,154 1.3%	\$ 48,120,113 19.6%
2017	10,999,162 4.3%	5,703,811 2.2%	134,282,353 52.4%	3,426,012 1.3%	48,191,475 18.9%
2018	11,498,367 4.4%	5,971,996 2.3%	139,495,530 52.7%	3,762,033 1.4%	49,249,189 18.6%
2019	11,579,014 4.2%	6,026,917 2.2%	142,641,191 52.3%	3,798,501 1.4%	51,504,863 18.9%
2020	12,045,309 4.3%	6,383,173 2.3%	142,608,851 51.2%	3,775,218 1.4%	55,149,141 19.8%
2021	12,630,825 4.4%	6,702,691 2.3%	138,440,927 47.9%	3,448,113 1.2%	56,675,430 19.6%
2022	13,264,167 4.5%	6,563,064 2.2%	141,053,529 47.5%	4,320,832 1.4%	59,587,097 20.1%
2023	13,704,305 4.3%	7,246,812 2.3%	150,350,941 47.0%	3,837,298 1.2%	60,738,868 19.0%
2024	14,762,177 4.4%	9,377,439 2.8%	166,138,351 49.2%	5,004,683 1.5%	64,941,922 19.2%
2025	15,460,679 4.3%	9,193,532 2.6%	172,970,115 48.3%	5,274,791 1.5%	71,004,225 19.8%

<u>Instructional Support Services</u>	<u>Pupil Support Services</u>	<u>Sites and Buildings</u>	<u>Fiscal and Other Fixed Cost Programs</u>	<u>Total</u>	<u>Percent Increase (Decrease) From Prior Year</u>
\$ 13,472,009 5.5%	\$ 20,033,798 8.2%	\$ 14,018,585 5.7%	\$ 529,352 0.2%	\$ 244,828,781 100.0%	3.4%
16,108,984 6.3%	21,749,139 8.5%	15,245,250 5.9%	501,639 0.2%	256,207,825 100.0%	4.7%
15,474,392 5.9%	23,141,045 8.8%	15,536,238 5.8%	437,569 0.1%	264,566,359 100.0%	3.3%
16,338,832 6.0%	24,364,201 8.9%	16,119,074 5.9%	478,592 0.2%	272,851,185 100.0%	3.1%
17,114,996 6.1%	25,030,855 9.0%	15,760,903 5.7%	578,794 0.2%	278,447,240 100.0%	2.1%
26,030,318 9.0%	25,510,887 8.8%	18,959,945 6.6%	612,385 0.2%	289,011,521 100.0%	3.8%
25,304,122 8.5%	29,026,924 9.8%	17,246,821 5.8%	665,539 0.2%	297,032,095 100.0%	2.8%
28,587,960 8.9%	32,325,338 10.1%	21,823,137 6.8%	1,143,067 0.4%	319,757,726 100.0%	7.7%
25,255,450 7.5%	32,750,772 9.7%	17,997,155 5.3%	1,297,169 0.4%	337,525,118 100.0%	5.6%
24,653,571 6.9%	37,904,202 10.6%	19,804,562 5.5%	1,910,223 0.5%	358,175,900 100.0%	6.1%

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INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account Revenue by Source  
 Last Ten Fiscal Years  
 (Modified Accrual Basis of Accounting)

Year Ended June 30,	Local Property Tax Levies (1)	State Revenue (1)	Federal Revenue	Other Local and Miscellaneous	Total
2016	\$ 56,353,162 22%	\$ 185,858,768 73%	\$ 8,184,157 3%	\$ 5,440,123 2%	\$ 255,836,210 100%
2017	54,872,791 21%	188,741,825 73%	9,076,514 4%	5,950,070 2%	258,641,200 100%
2018	56,258,480 21%	196,073,146 73%	9,800,950 4%	6,115,068 2%	268,247,644 100%
2019	57,035,680 21%	204,292,523 73%	9,408,631 3%	7,278,451 3%	278,015,285 100%
2020	64,852,735 22%	209,126,204 72%	9,630,449 3%	5,867,507 2%	289,476,895 100%
2021	64,689,741 22%	208,973,905 70%	19,421,504 7%	4,013,669 1%	297,098,819 100%
2022	61,454,434 21%	207,533,303 71%	20,855,275 7%	4,262,879 1%	294,105,891 100%
2023	59,971,671 19%	219,532,158 70%	27,272,479 9%	8,861,573 3%	315,637,881 100%
2024	74,205,040 20%	252,128,747 70%	25,003,709 7%	10,802,431 3%	362,139,927 100%
2025	78,310,707 21%	266,136,176 73%	11,117,969 3%	11,968,026 3%	367,532,878 100%

(1) Basic general education revenue in the General Fund is determined by a state per student funding formula and consists of an equalized mix of property tax and state aid revenue. The state periodically changes the mix of property tax and state aid revenue with no net effect on total revenue.

INDEPENDENT SCHOOL DISTRICT NO. 279

Revenue and Expenditures –  
 General Fund, Special Revenue Funds, General Obligation Bonds, and  
 Debt Service Fund  
 Last Ten Fiscal Years  
 (Modified Accrual Basis of Accounting)

				Fiscal Year
	2016	2017	2018	2019
<b>Revenue</b>				
General Fund				
Operating Account	\$ 255,836,210	\$ 258,641,200	\$ 268,247,644	\$ 278,015,285
Capital Expenditure Account	14,294,742	18,373,136	22,321,138	22,504,811
Special revenue funds				
Food Service	12,189,464	12,949,410	13,106,250	12,875,401
Community Service	16,828,669	18,535,705	18,977,219	19,779,910
Debt Service Fund				
General Obligation				
Bonds Account	15,564,377	15,955,955	15,555,583	17,208,540
Other Post-Employment Benefits Bonds Account	2,284,434	2,278,253	2,983,142	2,907,629
<b>Total revenue</b>	<b>\$ 316,997,896</b>	<b>\$ 326,733,659</b>	<b>\$ 341,190,976</b>	<b>\$ 353,291,576</b>
<b>Expenditures</b>				
General Fund				
Operating Account	\$ 244,828,781	\$ 256,207,825	\$ 264,566,359	\$ 272,851,185
Capital Expenditure Account	20,659,479	19,119,404	22,467,860	31,397,121
Special revenue funds				
Food Service	12,140,458	12,243,200	12,510,312	12,165,405
Community Service	16,557,157	18,096,509	18,998,920	19,737,599
Debt Service Fund				
General Obligation				
Bonds Account	16,813,272	15,471,116	16,756,014	16,403,794
Other Post-Employment Benefits Bonds Account	2,187,550	2,199,550	2,886,150	2,909,601
<b>Total expenditures</b>	<b>\$ 313,186,697</b>	<b>\$ 323,337,604</b>	<b>\$ 338,185,615</b>	<b>\$ 355,464,705</b>

2020	2021	2022	2023	2024	2025
\$ 289,476,895	\$ 297,098,819	\$ 294,105,891	\$ 315,637,881	\$ 362,139,927	\$ 367,532,878
22,088,625	18,495,400	29,014,795	31,545,935	40,191,121	46,818,566
10,441,940	12,954,711	16,830,516	13,646,970	17,966,147	18,034,457
16,685,896	13,038,710	16,811,824	17,572,414	18,293,680	19,647,788
18,097,433	21,261,211	13,857,737	16,039,047	13,291,205	19,965,446
2,875,357	2,620,468	2,728,971	—	—	—
<u>\$ 359,666,146</u>	<u>\$ 365,469,319</u>	<u>\$ 373,349,734</u>	<u>\$ 394,442,247</u>	<u>\$ 451,882,080</u>	<u>\$ 471,999,135</u>
\$ 278,447,240	\$ 289,011,521	\$ 297,032,095	\$ 319,757,726	\$ 337,525,118	\$ 358,175,900
24,372,381	23,483,860	29,459,387	37,020,620	43,288,949	49,896,354
12,116,579	11,655,858	14,960,691	15,512,486	17,016,217	17,407,303
18,604,603	12,463,604	14,373,798	16,459,503	18,596,454	21,472,666
20,460,477	20,094,456	14,290,620	16,315,118	12,134,732	25,694,665
2,844,948	2,623,860	2,720,995	—	—	—
<u>\$ 356,846,228</u>	<u>\$ 359,333,159</u>	<u>\$ 372,837,586</u>	<u>\$ 405,065,453</u>	<u>\$ 428,561,470</u>	<u>\$ 472,646,888</u>

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**Osseo Area  
Schools**

INDEPENDENT SCHOOL DISTRICT NO. 279

General Fund – Operating Account Revenue per Student  
 Year Ended June 30, 2025  
 (Modified Accrual Basis of Accounting)

	Hennepin County Average	ISD No. 279
	<u>                    </u>	<u>                    </u>
General education formula revenue per pupil unit (1)		
General education (includes transportation)	\$ 7,281	\$ 7,281
Local optional	724	724
Referendum	2,038	2,181
Gifted and talented, extended, and basic skills	1,009	1,332
Operating capital	235	233
Equity, transition, pension, and other	<u>206</u>	<u>188</u>
General education formula revenue per pupil unit (property tax and state aid)	<u>\$ 11,493</u>	<u>\$ 11,939</u>
General Fund – Operating Account revenue per student (2)		
General education formula revenue per student (property tax and state aid)		\$ 15,445
Less Capital Expenditure Account		<u>(2,203)</u>
General education formula revenue per student – General Fund – Operating Account		13,242
State categorical revenue (special education, secondary vocational, cooperation, and other)		<u>3,293</u>
Total property tax and state aid revenue		16,535
Federal revenue (special education, Title I, and other)		534
Other local revenue – interest, participation fees, and other		<u>575</u>
Total General Fund – Operating Account revenue per student		<u>\$ 17,644</u>

(1) Pupil units or adjusted pupil units consist of differential weighting of students by grade level for funding purposes.

(2) Average daily membership is a measure of student attendance.

Source: General education formula revenue per pupil unit is from the Minnesota Department of Education

INDEPENDENT SCHOOL DISTRICT NO. 279

Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Total Taxable Assessed Value</u>
2016	\$ 13,072,587,948	\$ 131,212,400	\$ 13,203,800,348
2017	13,963,187,839	135,759,200	14,098,947,039
2018	15,142,279,653	149,778,500	15,292,058,153
2019	16,274,057,264	162,395,700	16,436,452,964
2020	17,692,514,721	156,621,500	17,849,136,221
2021	18,865,866,104	167,949,700	19,033,815,804
2022	20,144,504,101	92,566,900	20,237,071,001
2023	24,204,288,396	104,356,700	24,308,645,096
2024	25,710,528,971	96,445,600	25,806,974,571
2025	25,814,138,876	107,685,900	25,921,824,776

Source: Hennepin County Department of Property Tax and Public Records

<u>Estimated Actual Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>
\$ 13,913,604,700	94.9 %
14,790,857,500	95.3
15,935,351,000	96.0
17,052,240,800	96.4
18,425,248,550	96.9
19,577,944,400	97.2
20,739,057,200	97.6
24,678,431,900	98.5
26,174,633,600	98.6
26,600,671,000	97.4

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INDEPENDENT SCHOOL DISTRICT NO. 279

Governmental Fund Tax Revenues by Source and Levy Type  
 Last Ten Fiscal Years  
 (Modified Accrual Basis of Accounting)

Fiscal Year	Property Tax				Total
	General Fund	Community Service Special Revenue Fund	Capital Projects – Building Construction Fund	Debt Service Fund	
2016	\$ 61,356,156	\$ 1,999,515	\$ 2,622,943	\$ 17,833,813	\$ 83,812,427
2017	64,453,408	2,437,044	–	17,877,446	84,767,898
2018	69,621,125	2,585,454	–	18,054,398	90,260,977
2019	69,741,962	2,735,653	–	19,273,243	91,750,858
2020	77,283,444	2,972,809	–	20,072,441	100,328,694
2021	75,583,434	3,057,662	–	22,821,710	101,462,806
2022	81,485,810	3,080,402	–	15,569,095	100,135,307
2023	83,224,135	3,171,181	–	14,855,402	101,250,718
2024	111,015,795	3,187,148	–	11,873,855	126,076,798
2025	121,135,503	2,854,428	–	18,497,811	142,487,742

INDEPENDENT SCHOOL DISTRICT NO. 279

Principal Property Taxpayers  
Current Year and Nine Years Ago

Taxpayer	Property Classification	City	2025			
			Tax Capacity	Rank	Percentage of Tax Capacity Value	Market Value
Target Corporation	Commercial	Brooklyn Park	\$ 1,385,764	1	0.5 %	\$ 69,325,700
Prisa Arbor Lakes, LLC	Commercial	Maple Grove	1,299,250	2	0.4	65,000,000
	Industrial/					
Boston Scientific SciMed, Inc.	Commercial	Maple Grove	1,219,780	3	0.4	61,026,500
The Connor Group	Apartment	Plymouth	1,038,413	4	0.3	83,073,000
Weidner Property Management	Apartment	Plymouth	892,488	5	0.3	71,399,000
BPP, LLC	Industrial	Brooklyn Park	888,430	6	0.3	44,459,000
Upsher Smith Laboratories, Inc.	Industrial	Maple Grove	860,524	7	0.3	43,063,700
Doran MGRB I, LLC	Apartment	Maple Grove	848,666	8	0.3	67,893,300
Roers Companies	Apartment	Plymouth	775,000	9	0.3	62,000,000
KIMCO Realty Corporation	Commercial	Maple Grove	752,306	10	0.2	37,652,800
KIR Maple Grove, LP	Commercial	Maple Grove	—	—	—	—
DDRA Maple Grove XNG, LLC	Commercial	Maple Grove	—	—	—	—
Fairview Hospital	Commercial	Maple Grove	—	—	—	—
Mept Plymouth, LLC	Apartment	Plymouth	—	—	—	—
Total for 10 largest principal taxpayers			<u>\$ 9,960,621</u>		<u>3.3 %</u>	<u>\$ 604,893,000</u>

Note: Minnesota's tax capacity system includes class rates whereby commercial, industrial, and utility properties pay taxes based on a higher percentage of market value than homeowners.

Source: Hennepin County Department of Property Tax and Public Records

2016

<u>Property Valuation</u>			
<u>Tax Capacity</u>	<u>Rank</u>	<u>Percentage of Tax Capacity Value</u>	<u>Market Value</u>
\$ 1,646,020	1	1.2 %	\$ 82,301,000
1,290,704	3	0.9	64,572,700
795,280	4	0.6	39,801,500
-	-	-	-
624,633	6	0.5	49,970,600
507,666	9	0.4	25,420,800
-	-	-	-
-	-	-	-
-	-	-	-
701,158	5	0.5	35,095,400
1,389,484	2	1.0	69,511,700
601,620	7	0.4	30,118,500
525,150	8	0.4	26,295,000
478,500	10	0.3	38,280,000
<u>\$ 8,560,215</u>		<u>6.2 %</u>	<u>\$ 461,367,200</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

School Tax Levies and Tax Rates by Fund  
Last Ten Fiscal Years

	<u>Year Collectible</u>	<u>General Fund</u>	<u>Community Service Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Total Levy All Funds</u>
<b>Levies</b>					
	2016	\$ 64,021,060	\$ 2,375,031	\$ 17,945,293	\$ 84,341,384
	2017	69,353,231	2,523,098	18,139,842	90,016,171
	2018	70,426,884	2,728,751	19,627,290	92,782,925
	2019	76,470,630	2,919,952	20,180,265	99,570,847
	2020	74,247,689	2,993,322	22,893,430	100,134,441
	2021	81,756,449	3,068,201	15,735,260	100,559,910
	2022	84,115,150	3,125,856	14,901,056	102,142,062
	2023	109,718,453	3,162,392	12,017,045	124,897,890
	2024	120,146,548	2,795,493	18,637,683	141,579,724
	2025	105,984,054	3,007,910	33,303,944	142,295,908
<b>Net tax rates</b>					
Tax capacity rate					
	2016	13.348	1.510	11.409	26.267
	2017	14.397	1.506	10.827	26.730
	2018	12.673	1.495	10.753	24.921
	2019	12.677	1.509	10.429	24.615
	2020	9.944	1.395	10.669	22.008
	2021	13.807	1.357	6.959	22.123
	2022	14.396	1.307	6.230	21.933
	2023	14.341	1.104	4.195	19.640
	2024	15.964	0.918	6.120	23.002
	2025	11.725	0.987	10.928	23.640
Market value rate					
	2016	0.278	—	—	0.278
	2017	0.275	—	—	0.275
	2018	0.266	—	—	0.266
	2019	0.275	—	—	0.275
	2020	0.256	—	—	0.256
	2021	0.232	—	—	0.232
	2022	0.215	—	—	0.215
	2023	0.256	—	—	0.256
	2024	0.253	—	—	0.253
	2025	0.242	—	—	0.242

Note: A portion of the total spread levy is paid through various property tax credits for residential homestead properties, which are paid through state aids.

Source: Hennepin County Department of Property Tax and Public Records

Less Homestead and Agricultural Credit Aid (HACA) and Fiscal Disparities	Net Levy	Less Referendum Spread on Market Value	Remaining Amount Spread on Tax Capacity Value
\$ (9,941,590)	\$ 74,399,794	\$ (37,953,980)	\$ 36,445,814
(10,497,320)	79,518,851	(39,956,973)	39,561,878
(11,070,502)	81,712,423	(41,651,739)	40,060,684
(11,010,109)	88,560,738	(46,196,821)	42,363,917
(11,984,393)	88,150,048	(46,577,113)	41,572,935
(11,456,838)	89,103,072	(44,778,983)	44,324,089
(11,825,135)	90,316,927	(43,930,863)	46,386,064
(11,620,754)	113,277,136	(62,250,808)	51,026,328
(12,398,514)	129,181,210	(65,264,957)	63,916,253
(14,137,681)	128,158,227	(63,271,335)	64,886,892

INDEPENDENT SCHOOL DISTRICT NO. 279

Direct and Overlapping Property Tax Rates  
Last Ten Fiscal Years

Rate	Tax Collection Calendar Year	Municipalities				
		Brooklyn Center	Brooklyn Park	Corcoran	Dayton	Maple Grove
Tax capacity rate	2016	71.775%	55.251%	45.691%	57.150%	39.196%
Market value rate	2016	–	0.02399%	–	–	–
Tax capacity rate	2017	70.498%	54.365%	45.994%	55.467%	38.245%
Market value rate	2017	–	0.02464%	–	–	–
Tax capacity rate	2018	67.067%	51.159%	45.357%	55.664%	36.709%
Market value rate	2018	–	0.01584%	–	–	–
Tax capacity rate	2019	70.400%	51.869%	45.160%	55.212%	34.746%
Market value rate	2019	–	0.01110%	–	–	–
Tax capacity rate	2020	65.233%	48.862%	45.013%	54.139%	32.756%
Market value rate	2020	–	0.01427%	–	–	–
Tax capacity rate	2021	64.740%	46.396%	43.522%	51.378%	31.911%
Market value rate	2021	–	0.01340%	–	–	–
Tax capacity rate	2022	55.864%	47.523%	43.192%	47.733%	31.287%
Market value rate	2022	–	0.02760%	–	–	–
Tax capacity rate	2023	54.747%	42.380%	42.122%	35.109%	26.902%
Market value rate	2023	–	0.01173%	–	–	–
Tax capacity rate	2024	56.766%	46.520%	42.410%	35.653%	27.187%
Market value rate	2024	–	0.01111%	–	–	–
Tax capacity rate	2025	60.820%	52.282%	42.727%	35.394%	29.168%
Market value rate	2025	–	0.01117%	–	–	–

(1) The miscellaneous other levy includes AVTI, mosquito control, park/museum, Metro Transit, other metro services, county parks bonds, and interest. These miscellaneous levies vary slightly between municipalities.

Source: Hennepin County Department of Property Tax and Public Records

Osseo	Plymouth	Rogers	ISD No. 279	Hennepin County	Miscellaneous Other (1)	Total Maple Grove Resident
70.645%	27.330%	37.879%	26.267%	45.356%	9.449%	120.268%
-	0.00531%	-	0.27820%	-	-	0.278%
69.097%	26.482%	38.308%	26.730%	44.087%	9.153%	118.215%
-	0.00499%	-	0.27516%	-	-	0.275%
63.157%	26.344%	36.810%	24.921%	42.808%	8.943%	113.381%
-	0.00475%	-	0.26582%	-	-	0.266%
60.009%	25.920%	35.917%	24.615%	41.861%	8.493%	109.715%
-	0.00219%	-	0.27486%	-	-	0.275%
57.740%	25.796%	35.859%	22.008%	41.084%	8.174%	104.022%
-	0.00209%	-	0.25606%	-	-	0.256%
58.211%	26.119%	33.396%	22.123%	38.210%	7.878%	100.122%
-	0.00197%	-	0.23168%	-	-	0.232%
57.689%	27.187%	34.762%	21.933%	38.535%	7.807%	99.562%
-	0.00185%	-	0.21478%	-	-	0.215%
54.138%	24.307%	33.557%	19.640%	34.542%	6.915%	87.999%
-	0.00162%	-	0.25595%	-	-	0.256%
65.205%	24.453%	35.599%	23.002%	34.681%	6.703%	91.573%
-	-	-	0.25276%	-	-	0.253%
70.081%	25.803%	38.767%	23.640%	37.081%	7.160%	97.049%
-	-	-	0.24216%	-	-	0.242%

INDEPENDENT SCHOOL DISTRICT NO. 279

Property Tax Levies and Collections  
Last Ten Fiscal Years

Tax Collection Calendar Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections
2016	\$ 84,341,384	\$ 83,868,531	99.4 %	\$ 427,910
2017	90,016,171	89,891,336	99.9	46,865
2018	92,782,925	92,467,545	99.7	(96,144)
2019	99,570,847	99,253,734	99.7	178,692
2020	100,134,441	99,756,651	99.6	37,388
2021	100,559,910	100,235,033	99.7	34,059
2022	102,142,062	101,800,534	99.7	292,417
2023	124,897,890	124,174,358	99.4	535,602
2024	141,579,724	140,954,988	99.6	N/A
2025 (1)	142,295,908	N/A	N/A	N/A

Reconciliation of current tax collections with property tax revenue

Collections on property tax levy collectible in 2024	\$ 140,954,988
Less tax shift allocation of the levy collectible in 2024 to fiscal year 2024 (2)	(4,322,298)
Add tax shift allocation of the referendum levy collectible in 2025 to fiscal year 2025 (2)	4,679,207
Property tax delinquencies, abatements, and county apportionment	<u>1,175,845</u>
Total local property tax revenue – fiscal year 2025	<u><u>\$ 142,487,742</u></u>

N/A – Not Available

(1) Only a portion of calendar year 2025 taxes are collectible by June 30, 2025. A total of \$72,600,000 of 2025 taxes were collected by June 30, 2025. The resulting \$69,695,408 is reported as current taxes receivable as of June 30, 2025.

(2) The state of Minnesota calculates the tax shift allocation based on various portions of the total tax levy.

Source: Hennepin County Department of Property Tax and Public Records

<u>Total Tax Collections</u>	<u>Ratio of Total Tax Collections to Total Tax Levy</u>	<u>June 30, 2025 Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Total Tax Levy</u>
\$ 84,296,441	99.9 %	\$ -	- %
89,938,201	99.9	-	-
92,371,401	99.6	-	-
99,432,426	99.9	-	-
99,794,039	99.7	57,182	0.1
100,269,092	99.7	59,336	0.1
102,092,951	100.0	9,985	-
124,174,358	99.4	187,930	0.2
140,954,988	99.6	624,736	0.4
N/A	N/A	-	N/A
		<u>\$ 939,169</u>	

INDEPENDENT SCHOOL DISTRICT NO. 279

Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			
	General Obligation Bonds and Notes	Certificates of Participation	Financed Purchases	Subscription Liabilities
2016	\$ 111,020,000	\$ 13,425,000	\$ 6,731,949	\$ —
2017	148,925,000	12,655,000	4,393,589	—
2018	148,370,000	11,870,000	1,608,641	—
2019	163,665,000	11,060,000	6,031,304	—
2020	146,965,000	10,225,000	4,374,530	—
2021	150,885,000	18,080,000	6,466,474	—
2022	139,030,000	16,665,000	5,759,602	—
2023	138,720,000	15,250,000	8,444,487	749,099
2024	369,710,000	13,780,000	5,591,316	160,760
2025	358,685,000	12,260,000	5,076,944	828,497

N/A – Not Available

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: Details regarding the District’s outstanding debt can be found in the notes to basic financial statements.

<u>Unamortized Premiums (Discounts) on Debt Issued</u>	<u>Total Government</u>	<u>Percentage of Personal Income (1)</u>	<u>Per Capita (1)</u>
\$ 8,901,279	\$ 140,078,228	1.6 %	\$ 985
9,350,798	175,324,387	1.8	1,205
6,980,144	168,828,785	1.7	1,141
7,455,402	188,211,706	1.8	1,262
5,547,562	167,112,092	1.5	1,117
4,845,267	180,276,741	1.5	1,196
4,368,007	165,822,609	1.3	1,081
4,836,100	167,999,686	1.2	1,074
28,758,837	418,000,913	N/A	2,673
26,801,268	403,651,709	N/A	2,581

INDEPENDENT SCHOOL DISTRICT NO. 279

Ratio of Net Bonded and Certificates of Participation Debt to  
Tax Capacity and Legal Debt Margin  
Last Ten Fiscal Years

<u>June 30,</u>	<u>Outstanding Bonded and Certificates of Participation Debt</u>	<u>Unamortized Premiums (Discounts)</u>	<u>Balance on Hand – Debt Service Fund</u>	<u>Net Bonded and Certificates of Participation Debt</u>	<u>Taxable Tax Capacity</u>
2016	\$ 124,445,000	\$ 8,901,279	\$ 2,951,458	\$ 130,394,821	\$ 138,751,338
2017	161,580,000	9,350,798	4,105,000	166,825,798	148,005,528
2018	160,240,000	6,980,144	16,589,246	150,630,898	181,355,805
2019	174,725,000	7,455,402	5,842,002	176,338,400	193,705,139
2020	157,190,000	5,547,562	3,509,367	159,228,195	212,201,535
2021	168,965,000	4,845,267	4,729,348	169,080,919	224,913,697
2022	155,695,000	4,368,007	4,304,441	155,758,568	238,096,648
2023	153,970,000	4,836,100	4,028,370	154,777,730	287,031,360
2024	383,490,000	28,758,837	11,282,300	400,966,537	306,316,726
2025	370,945,000	26,801,268	5,553,081	392,193,187	304,897,242

(1) District population is based upon an annual school district census and the U.S. Census. This information is certified to the state and is subsequently used in determining community education revenue.

Source: Hennepin County Department of Property Tax and Public Records

<u>Ratio of Net Debt to Tax Capacity Value</u>	<u>Estimated Population (1)</u>	<u>Net Debt per Capita</u>
94.0 %	142,167	\$ 917
112.7	145,451	1,147
83.1	148,029	1,018
91.0	149,144	1,182
75.0	149,640	1,064
75.2	150,674	1,122
65.4	153,405	1,015
53.9	156,387	990
130.9	156,387	2,564
128.6	156,418	2,507

## Our Mission

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.



**Osseo Area  
Schools**

INDEPENDENT SCHOOL DISTRICT NO. 279

Direct and Overlapping Debt  
as of June 30, 2025

Taxing Unit	Tax Collection Calendar Year – 2024 Taxable Net Tax Capacity	General Obligation Bonded Debt (1)	Debt Applicable to Tax Capacity in ISD No. 279 (2)	
			Percent	Amount
Direct debt				
Independent School District No. 279	\$ 304,897,242	\$ 370,945,000	100.00 %	\$ 370,945,000
Overlapping debt				
Hennepin County	2,605,319,580	1,199,355,000	10.54	126,412,017
Cities				
Brooklyn Center	33,061,195	5,540,000	30.36	1,681,944
Brooklyn Park	113,616,095	21,475,000	77.38	16,617,355
Corcoran	20,468,051	10,900,000	14.57	1,588,130
Dayton	23,015,779	9,485,000	23.80	2,257,430
Maple Grove	150,971,874	575,000	91.96	528,770
Osseo	3,665,308	990,000	100.00	990,000
Plymouth	193,534,843	54,610,000	12.61	6,886,321
Rogers	37,950,053	11,200,000	3.11	348,320
Other				
Three Rivers Park District	1,928,752,556	55,385,000	14.23	7,881,286
Hennepin Regional RR Authority	2,605,319,580	76,945,000	10.54	8,110,003
Metropolitan Council	5,750,072,832	178,505,000	4.78	8,527,184
Total overlapping debt				<u>181,828,759</u>
Total direct and debt outstanding				<u>\$ 552,773,759</u>

(1) Excludes tax and aid anticipation debt, revenue debt, and general obligation debt supported by revenue. Includes certificates of participation.

(2) The percent overlap is based on the percentage of tax capacity of the individual entities in the District.

Source: Hennepin County Department of Property Tax and Public Records

INDEPENDENT SCHOOL DISTRICT NO. 279

Legal Debt Margin Information  
Last Ten Fiscal Years

	Fiscal Year			
	2016	2017	2018	2019
Debt limit	\$ 2,046,404,386	\$ 2,178,203,956	\$ 2,350,372,780	\$ 2,521,110,069
Total net debt applicable to the limit	<u>124,445,000</u>	<u>161,580,000</u>	<u>150,305,000</u>	<u>167,045,000</u>
Legal debt margin	<u>\$ 1,921,959,386</u>	<u>\$ 2,016,623,956</u>	<u>\$ 2,200,067,780</u>	<u>\$ 2,354,065,069</u>
Total net debt applicable to the limit as a percentage of debt limit	6.08%	7.42%	6.39%	6.63%

Note: Under state finance law, the District's outstanding general obligation debt should not exceed 15 percent of total market property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Source: Hennepin County Department of Property Tax and Public Records

2020	2021	2022	2023	2024	2025
\$ 2,728,488,229	\$ 2,899,191,746	\$ 3,068,083,391	\$ 3,648,220,796	\$ 3,873,137,966	\$ 3,919,185,795
152,080,000	166,325,000	155,695,000	153,970,000	383,490,000	370,945,000
<u>\$ 2,576,408,229</u>	<u>\$ 2,732,866,746</u>	<u>\$ 2,912,388,391</u>	<u>\$ 3,494,250,796</u>	<u>\$ 3,489,647,966</u>	<u>\$ 3,548,240,795</u>
5.57%	5.74%	5.07%	4.22%	9.90%	9.46%

Legal Debt Margin Calculation for Fiscal Year 2025

Market value	\$26,127,905,300
Debt limit (15% of market value)	3,919,185,795
Debt applicable to the limit	
General obligation bonds and certificates of participation	<u>370,945,000</u>
Legal debt margin	<u>\$ 3,548,240,795</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Deferred Tax Levies for Future Bond Debt Service  
as of June 30, 2025

<u>Tax Collection Calendar Year</u>	<u>Deferred Tax Levies</u>
2026	\$ 29,561,398
2027	32,947,911
2028	34,271,016
2029	33,775,363
2030	34,647,664
2031	35,526,697
2032	36,744,054
2033	37,777,451
2034	37,053,581
2035	37,861,714
2036	37,589,731
2037	38,013,150
2038	22,615,635
2039	7,619,535
2040	7,470,435
2041	7,315,560
2042	7,061,040
2043	<u>4,149,600</u>
Total amount to be levied in future years	482,001,535
2025	Amount levied for collection in 2025 and included in property taxes levied for subsequent year at June 30, 2025
	<u>33,303,944</u>
Total deferred tax levies for future bond debt service	<u><u>\$ 515,305,479</u></u>

Note: These levies are subject to reduction based on excess fund balance limitations in accordance with Minnesota Statutes § 475.61.

Source: Debt service levy schedules in the various bond issues of the District

INDEPENDENT SCHOOL DISTRICT NO. 279

Demographic and Economic Statistics  
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income	Per Capita Personal Income (2)	Median Age (2)	School Enrollment (1)	Unemployment Rate (3)
2016	142,167	\$ 8,987,371,239	\$ 63,217	37.8	20,307	3.9 %
2017	145,451	9,555,985,249	65,699	37.9	20,659	3.4
2018	148,029	10,126,811,919	68,411	37.8	20,968	2.9
2019	149,144	10,634,862,064	71,306	37.8	21,073	3.2
2020	149,640	10,980,882,480	73,382	38.1	21,030	6.2
2021	150,674	11,708,273,844	77,706	36.9	20,254	3.4
2022	153,405	12,934,035,765	84,313	37.2	20,403	2.9
2023	156,387	13,692,620,172	87,556	38.6	20,439	2.7
2024	156,387	N/A	N/A	N/A	20,631	3.0
2025	156,418	N/A	N/A	N/A	20,831	N/A

N/A – Not Available

Data sources:

- (1) District population is based upon an annual school district census and the U.S. Census. This information is certified to the state and is subsequently used in determining community education revenue.
- (2) United States Census Bureau.
- (3) United States Department of Agriculture/Economic Research Service.

INDEPENDENT SCHOOL DISTRICT NO. 279

Principal Employers  
Current Year and Nine Years Ago

Employer	2025		2016	
	Employees	Rank	Employees	Rank
Target Corporation (1)	4,000	1	3,300	1
Independent School District No. 279	3,275	2	3,021	2
Boston Scientific SciMed, Inc.	3,000	3	2,800	3
Teleflex	1,900	4	–	–
United Parcel Service	825	5	700	5
North Hennepin Community College	740	6	490	9
Caterpillar Paving Products (1)	660	7	–	–
City of Maple Grove	657	8	–	–
LSC Communications	540	9	–	–
Hy-Vee (1)	500	10	–	–
Medtronic	–	–	1,525	4
Egan McKay	–	–	700	5
Maple Grove Hospital	–	–	650	7
Prudential Insurance Company	–	–	598	8
RR Donnelley	–	–	480	10
Total	<u>16,097</u>		<u>14,264</u>	

(1) City of Brooklyn Park most recent data available is from fiscal year 2022.

Note: Total employment information is not readily available.

Source: City of Brooklyn Park and City of Maple Grove

INDEPENDENT SCHOOL DISTRICT NO. 279

Building Permits Issued by Major Cities  
Last Ten Fiscal Years

Calendar Year	Total Permits		New Residential Permits (1)	
	Number	Value	Number	Value
<b>City of Brooklyn Park</b>				
2015	2,036	\$ 149,524,929	142	\$ 35,840,775
2016	2,090	106,842,092	137	34,560,904
2017	9,276	177,855,967	109	24,237,813
2018	5,229	86,228,879	124	24,245,774
2019	2,937	97,427,930	100	22,206,367
2020	3,576	46,806,577	54	14,649,647
2021	95	184,699,474	74	22,619,841
2022	24	52,711,533	16	4,542,890
2023	N/A	N/A	N/A	N/A
2024	1,945	162,660,643	2	665,549
<b>City of Maple Grove</b>				
2015	2,942	141,804,368	192	85,682,575
2016	2,707	122,799,224	160	53,515,660
2017	4,442	182,060,428	267	70,042,713
2018	3,235	249,148,637	291	75,651,747
2019	7,145	263,658,791	236	60,035,556
2020	8,253	221,898,151	171	45,459,106
2021	4,315	159,271,769	296	79,731,130
2022	2,757	260,061,834	250	62,014,631
2023	2,585	241,281,521	283	70,278,257
2024	2,731	227,242,865	163	41,834,984

N/A – Not Available

(1) Includes single-family, duplexes, quad homes, townhomes, multi-unit, and condominiums; excludes apartment buildings.

Note: The District includes portions of eight municipalities. The table above includes the two largest municipalities within the District and is representative of growth in the area. These cities maintain building permit information on a calendar year basis.

Source: Hennepin County Department of Property Tax and Public Records

INDEPENDENT SCHOOL DISTRICT NO. 279

Employees by Classification  
Last Ten Fiscal Years

Year Ended June 30,	Employees			
	Administrators/ Management (1)	Teachers	Clerical	Educational Support Professionals
2016	148	1,543	108	775
2017	155	1,567	106	808
2018	150	1,592	108	829
2019	157	1,569	112	830
2020	167	1,571	108	797
2021	168	1,612	111	733
2022	170	1,601	112	687
2023	176	1,638	116	674
2024	187	1,689	120	718
2025	189	1,685	122	766
Percent increase (decrease) over 10 years	27.7%	9.2%	13.0%	(1.2%)

- (1) Superintendent, school executives, principals, assistant principals, principals on special assignment, directors, assistant directors, coordinators, managers, supervisors, secondary school building business managers, student management specialist, and other managerial positions.
- (2) Confidential support specialist, equity staff, hourly technical staff, Kidstop instructors, registered nurses and licensed practical nurses, salaried professionals, and School Board members.

Note: Other employees include Kidstop instructors after fiscal 2019.

Source: The District's Human Resources Department

<u>Food Service</u>	<u>Custodians</u>	<u>Other Employees (2)</u>	<u>Total Employees</u>	<u>Total Students (ADM)</u>
161	162	128	3,025	20,307
157	172	120	3,085	20,659
159	165	143	3,146	20,968
161	173	138	3,140	21,073
139	158	208	3,148	21,030
117	159	196	3,096	20,254
110	161	213	3,054	20,403
106	164	210	3,084	20,439
113	161	218	3,206	20,631
118	164	231	3,275	20,831
(26.7%)	1.2%	80.5%	8.3%	2.6%

INDEPENDENT SCHOOL DISTRICT NO. 279

Operating Indicators by Function  
Last Ten Fiscal Years

	Fiscal Year			
	2016	2017	2018	2019
Total population	142,167	145,451	148,029	149,144
Percent of staff with degrees				
Bachelor's	100%	100%	100%	100%
Master's	72%	72%	71%	71%
ACT information				
Average ACT score	20.3	20.3	19.9	19.9
Percent of students taking ACT	84%	92%	90%	87%
National Merit Scholarship Program				
Commended	6	–	6	4
Finalists and semifinalists	2	5	3	7
AP Scholars	164	165	201	152

N/A – Not Available

Source: The District's Division of Leadership, Teaching, and Learning

2020	2021	2022	2023	2024	2025
149,640	150,674	153,405	156,387	156,387	156,418
100%	100%	100%	100%	100%	100%
72%	77%	77%	77%	75%	81%
20.0	19.7	19.5	19.4	19.1	19.7
88%	70%	77%	82%	83%	80%
N/A	5	5	1	4	10
7	4	3	1	4	1
199	213	135	260	326	400

INDEPENDENT SCHOOL DISTRICT NO. 279

Capital Asset Statistics by Function  
Last Ten Fiscal Years

	Fiscal Year			
	2016	2017	2018	2019
Capital assets				
Land	\$ 8,323,417	\$ 8,323,417	\$ 8,323,417	\$ 8,973,417
Land improvements	31,479,888	32,672,400	30,897,771	31,988,651
Buildings	428,532,037	443,751,224	456,522,719	493,392,348
Equipment	10,098,560	10,744,070	9,658,055	10,605,589
Technology subscriptions	-	-	-	-
Construction in progress	6,655,427	6,699,868	22,797,439	11,214,268
	<u>\$ 485,089,329</u>	<u>\$ 502,190,979</u>	<u>\$ 528,199,401</u>	<u>\$ 556,174,273</u>
Capital assets by function and activity				
Administration	\$ 19,095	\$ 19,095	\$ 19,095	\$ 19,095
District support services	111,381,071	111,333,954	107,606,898	107,687,623
Elementary and secondary regular instruction	1,155,256	1,172,513	897,678	913,783
Vocational education instruction	64,681	64,681	48,341	61,879
Special education instruction	297,094	297,094	272,402	272,402
Instructional support services	1,460,404	1,460,404	1,084,157	1,254,477
Pupil support services	59,647	59,647	54,438	34,467
Food service	5,485,642	5,546,180	5,573,434	5,817,182
Sites and buildings	364,010,989	381,019,401	411,379,171	438,844,431
Community service	1,155,450	1,218,010	1,263,787	1,268,934
	<u>\$ 485,089,329</u>	<u>\$ 502,190,979</u>	<u>\$ 528,199,401</u>	<u>\$ 556,174,273</u>

Source: The District's Business Services Department

2020	2021	2022	2023	2024	2025
\$ 8,973,417	\$ 8,973,417	\$ 8,973,417	\$ 8,973,417	\$ 8,973,417	\$ 8,973,417
36,093,707	40,328,214	37,176,812	37,667,489	36,790,944	40,148,716
523,127,725	540,626,000	562,770,022	573,440,827	613,835,652	654,454,765
11,271,723	12,731,843	15,816,586	22,548,298	33,932,985	38,515,417
—	—	—	2,205,437	2,533,294	2,766,677
9,853,572	10,357,558	10,156,191	19,956,710	15,096,499	46,822,724
<u>\$ 589,320,144</u>	<u>\$ 613,017,032</u>	<u>\$ 634,893,028</u>	<u>\$ 664,792,178</u>	<u>\$ 711,162,791</u>	<u>\$ 791,681,716</u>
\$ 19,095	\$ 31,895	\$ 31,895	\$ 31,895	\$ 31,895	\$ 31,895
107,736,578	107,754,573	105,976,355	105,620,452	102,689,403	102,606,729
967,749	1,001,051	1,205,477	2,285,937	2,218,240	2,185,816
137,994	150,117	168,566	220,674	234,434	302,965
338,921	346,266	502,877	515,535	570,912	716,868
1,254,477	1,500,074	1,506,156	2,761,466	11,096,534	13,211,947
48,367	123,025	135,025	248,914	604,285	737,273
6,061,702	6,569,632	6,945,186	7,205,824	7,782,301	7,972,608
471,342,481	494,010,262	516,853,610	544,134,876	584,078,055	661,860,788
1,412,780	1,530,137	1,567,881	1,766,605	1,856,732	2,054,827
<u>\$ 589,320,144</u>	<u>\$ 613,017,032</u>	<u>\$ 634,893,028</u>	<u>\$ 664,792,178</u>	<u>\$ 711,162,791</u>	<u>\$ 791,681,716</u>

INDEPENDENT SCHOOL DISTRICT NO. 279

Average Class Size  
Last Ten Fiscal Years

<u>Year Ended June 30,</u>	<u>ISD No. 279 Staffing Ratio</u>
2016	26.30
2017	25.60
2018	25.46
2019	25.54
2020	25.69
2021	25.39
2022	26.01
2023	25.56
2024	25.57
2025	25.29

Note: This is the government-wide teacher staffing ratio for regular instructional classrooms.

Source: The District's Division of Leadership, Teaching, and Learning

INDEPENDENT SCHOOL DISTRICT NO. 279

School Facilities  
as of June 30, 2025

Facility	Use	Constructed	Acres	Square Footage	Enrollment (1)
Arbor View Early Childhood Center	School	1983/2001	5.00	27,000	(2) 224
Basswood Elementary	School	1995/2002	36.00	102,648	840
Birch Grove Elementary	School				
School for the Arts	School	1966/1991/2004	15.00	74,314	434
Cedar Island Elementary	School	1970	23.16	66,871	476
Crest View Elementary	School	1960/1990/1999/2003	16.00	59,208	189
Edinbrook Elementary	School	1988/2002	20.00	106,406	653
Elm Creek Elementary	School	1980	15.00	84,300	562
Fair Oaks Elementary	School	1962/1991/2004	13.16	75,129	366
Fernbrook Elementary	School	1988/2003	43.00	105,440	976
Garden City Elementary	School	1959/1994/2004	10.00	55,153	342
Oak View Elementary	School	1991	22.00	98,600	495
Palmer Lake Elementary	School	1964/1991/2005	15.00	74,463	477
Park Brook Elementary	School	1959/1994/2004	10.00	55,011	297
Rice Lake Elementary	School	1980/2022	15.42	103,597	641
Rush Creek Elementary	School	1995/2002	29.00	102,648	764
Weaver Lake Elementary: A Science, Math, and Technology School	School	1991	29.08	98,600	667
Willow Lane Early Childhood Center	School	1956/1957/1987	11.10	42,796	(2) -
Woodland Elementary	School	2002	19.00	101,555	615
Zanewood Community School: A Science, Technology, Engineering, Arts and Math School	School	1967/2002	9.21	81,843	308
Brooklyn Middle School: A Science, Technology, Engineering, Arts and Math School	School	1963/1969/1980/2003	28.57	176,104	928
Maple Grove Middle School	School	1990/2003	46.62	275,680	1,599
North View Middle School	School	1970/1986/2002/2007	26.04	186,448	508
Osseo Middle School	School	1966/1969/2002/2004	19.89	194,507	1,134
Maple Grove Senior High	School	1996/2002/2004/2015	110.00	351,718	2,409
Osseo Senior High	School	1952/1957/1960/1962/1964/ 1966/1975/1988/2002/2015	43.63	413,610	2,209
Park Center Senior High: An International Baccalaureate World School	School	1964/1966/1971/1975/1987/ 1988/2002/2003/2015	31.00	414,774	2,000
Osseo Area Learning Center	School	1973/2000	5.00	47,108	155
Educational Service Center/ warehouse/maintenance	Office/maintenance/ warehouse	1969/1975/1980/2005	17.76	121,100	-
New ice arena	Sports	1990/2005	3.62	32,640	-
Old ice arena	Sports	1974	-	34,840	-
Adult Education Center	Adult education	2005	-	25,538	-
Osseo Education Center	Special education	1954/1957/1987/2005	11.00	46,144	91
Timberland Properties	CBVAT	Leased	-	12,249	-
Total				<u>3,848,042</u>	<u>20,359</u>

(1) Enrollment is defined as the adjusted ADM served, excluding resident students tuitioned out to other Minnesota school districts.

(2) Beginning in fiscal year 2016, both of these sites have been combined on MARSS.

Source: The District's Operations Department

INDEPENDENT SCHOOL DISTRICT NO. 279

Food Service  
School Lunch Program Data  
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Attendance (1)	Total National School Lunch Program Lunches Served	Days	Average Daily Participation	Participation as a Percentage of Average Daily Attendance
2016	19,698	2,520,404	172	14,654	74.4 %
2017	20,039	2,483,812	172	14,441	72.1
2018	20,339	2,483,599	170	14,609	71.8
2019	20,441	2,388,829	166	14,391	70.4
2020	(2) 20,399	1,636,020	118	13,865	68.0
2021	(2) 19,646	N/A	N/A	N/A	N/A
2022	(3) 19,791	N/A	N/A	N/A	N/A
2023	19,826	2,138,104	167	12,803	64.6
2024	20,012	2,456,100	170	14,448	72.2
2025	20,206	2,485,494	167	14,883	73.7

N/A – Not Available

- (1) Based on State Food and Nutrition Department guidelines, attendance is deemed to be 97 percent of enrollment.
- (2) Due to the COVID-19 pandemic, the National School Lunch Program operated under the Summer Food Service Program for Children beginning in March of 2020.
- (3) Due to the COVID-19 pandemic, the National School Lunch Program operated under the Seamless Summer Option for Children during fiscal year 2022.

Source: The District’s Food and Nutrition Department

Free Lunch		Reduced-Priced Lunch	
Number Served	Percent of Total	Number Served	Percent of Total
1,011,298	40.1 %	253,216	10.0 %
1,017,620	41.0	260,112	10.5
994,992	40.1	271,193	10.9
882,352	36.9	291,159	12.2
573,898	35.1	204,719	12.5
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
926,390	43.3	201,434	9.4
1,306,519	53.2	7,647	0.3
1,328,658	53.5	N/A	N/A

INDEPENDENT SCHOOL DISTRICT NO. 279

Students  
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM) (For Students Served or Tuition Paid)				Total	
	Early Childhood, Pre-Kindergarten, and Kindergarten – Handicapped	Kindergarten	Grade 1–6	Grade 7–12	Number	Percent Increase (Decrease)
2016	366	1,400	9,307	9,234	20,307	(0.3) %
2017	514	1,357	9,237	9,551	20,659	1.7
2018	541	1,370	9,437	9,620	20,968	1.5
2019	544	1,427	9,353	9,749	21,073	0.5
2020	548	1,409	9,343	9,730	21,030	(0.2)
2021	488	1,216	8,818	9,732	20,254	(3.7)
2022	523	1,316	8,832	9,732	20,403	0.7
2023	526	1,293	8,844	9,776	20,439	0.2
2024	376	1,413	8,979	9,863	20,631	0.9
2025	408	1,355	9,067	10,001	20,831	1.0

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: ADM is weighted as follows in computing pupil units:

	Early Childhood	Pre-Kindergarten and Handicapped Kindergarten	Kindergarten	Elementary	Secondary
Fiscal 2016 through 2025	1.000	1.000	1.000	1.000	1.200

Note 3: Beginning in fiscal year 2024, student enrollment for handicapped kindergarten are included in full-day kindergarten.

Source: Minnesota Department of Education

Total Pupil Units	
Number	Percent Increase (Decrease)
22,153	(0.2) %
22,569	1.9
22,891	1.4
23,023	0.6
22,976	(0.2)
22,200	(3.4)
22,349	0.7
22,395	1.0
22,604	1.0
22,832	1.0

## Our Mission

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.



Management Report  
for  
Independent School District No. 279  
June 30, 2025



Certified Public Accountants Business Consultants

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To the School Board and Management of  
Independent School District No. 279 – Osseo Area Schools  
Maple Grove, Minnesota

We have prepared this management report in conjunction with our audit of Independent School District No. 279 – Osseo Area Schools' (the District) financial statements for the year ended June 30, 2025. We have organized this report into the following sections:

- Audit Summary
- Funding Public Education in Minnesota
- Financial Trends of Your District
- Accounting and Auditing Updates

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

The purpose of this report is solely to provide those charged with governance of the District, management, and those who have responsibility for oversight of the District's financial reporting process comments resulting from our audit and information relevant to school district financing in Minnesota. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in cursive script that reads "LB Carlson, LLP".

LB CARLSON, LLP  
Minneapolis, Minnesota

November 3, 2025

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## AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the School Board, administration, or those charged with governance of the District.

### **OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA AND *GOVERNMENT AUDITING STANDARDS*.**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

### **PLANNED SCOPE AND TIMING OF THE AUDIT**

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

The District is subject to a Single Audit of its federal awards expenditures for the year ended June 30, 2025, which is required to be performed in accordance with Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). It was originally planned that the Single Audit would be completed and issued along with the District's financial statement audit by December 31, 2025. However, issuance of the 2025 *Compliance Supplement* by the Office of Management and Budget has been delayed, and the final version is not yet issued. The 2025 *Compliance Supplement* guidance is effective for Single Audits of federal awards expenditures for the year ended June 30, 2025. Consequently, Single Audits for this period cannot be finalized until the final version of this guidance is issued. The Minnesota Department of Education (MDE) has extended the due date for Single Audits to coincide with the federal deadline of March 31, 2026. The District plans to issue its audited Schedule of Federal Awards Expenditures and related reports separately by this deadline.

### **AUDIT OPINIONS AND FINDINGS**

Based on our audit of the District's financial statements for the year ended June 30, 2025:

- We have issued unmodified opinions on the District's basic financial statements. Our report included a paragraph emphasizing the District's implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, during the year. Our opinion was not modified with respect to this matter.
- We reported no deficiencies in the District's internal control over financial reporting that we considered to be material weaknesses.
- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards*.
- We reported no findings based on our testing of the District's compliance with Minnesota laws and regulations.

## **SIGNIFICANT ACCOUNTING POLICIES**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 of the notes to basic financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the fiscal year ended June 30, 2025. However, the District implemented the following governmental accounting standard during the year:

- As described in Note 1 of the notes to basic financial statements, the District implemented GASB Statement No. 101, *Compensated Absences*, during fiscal year ended June 30, 2025. This standard changed the recognition and measurement of the compensated absence liability reported by the District. This change resulted in a restatement, which decreased beginning net position in the government-wide Statement of Activities by \$5,158,714.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

## **ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the District. Student attendance is accumulated in a state-wide database—MARSS. Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for the current fiscal year is not finalized until after the District has closed its financial records. General education revenue and certain other revenues are computed using preliminary information on the number of students served in the resident district and also utilizing some estimates, particularly in the area of enrollment options.

Special education state aid includes an adjustment related to tuition billings to and from other school districts for special education services, which are computed using formulas derived by the Minnesota Department of Education (MDE). Because of the timing of the calculations, this adjustment for the current fiscal year is not finalized until after the District has closed its financial records. The impact of this adjustment on the receivable and revenue recorded for state special education aid is calculated using preliminary information available to the District.

The District has recorded a liability in the Statement of Net Position for post-employment severance benefits payable and compensated absences. Management's estimate is based on current rates of pay, unused compensated absence balances, and the likelihood compensated absences will be paid out over the course of employment or at termination.

The District has recorded activity for other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies primarily described in GASB Statement Nos. 68 and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The depreciation/amortization of capital assets involves estimates pertaining to useful lives.

The District's self-insured activities require recording a liability for claims incurred, but not yet reported, which are based on estimates.

We evaluated the key factors and assumptions used by management to develop the estimates discussed above and on the previous page in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the maturity of the liabilities, and the large and complex estimates involved in determining the disclosures.

The financial statement disclosures are neutral, consistent, and clear.

#### **DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### **CORRECTED AND UNCORRECTED MISSTATEMENTS**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements as a whole.

#### **DISAGREEMENTS WITH MANAGEMENT**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### **MANAGEMENT REPRESENTATIONS**

We have requested certain representations from management that are included in the management representation letter dated November 3, 2025.

## **MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## **OTHER AUDIT FINDINGS OR ISSUES**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

## **OTHER MATTERS**

We applied certain limited procedures to the management’s discussion and analysis and the pension and OPEB-related required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information accompanying the financial statements and the separately issued Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table, which is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements, but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

## FUNDING PUBLIC EDUCATION IN MINNESOTA

This section provides selective state-wide funding and financial trends in public education in Minnesota.

### BASIC GENERAL EDUCATION REVENUE

The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled to aid. Pupil units are calculated using a legislatively determined weighting system applied to average daily membership (ADM). Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

The table below presents a summary of the formula allowance for the past decade and as approved for the next fiscal year. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the “roll-in” of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts.

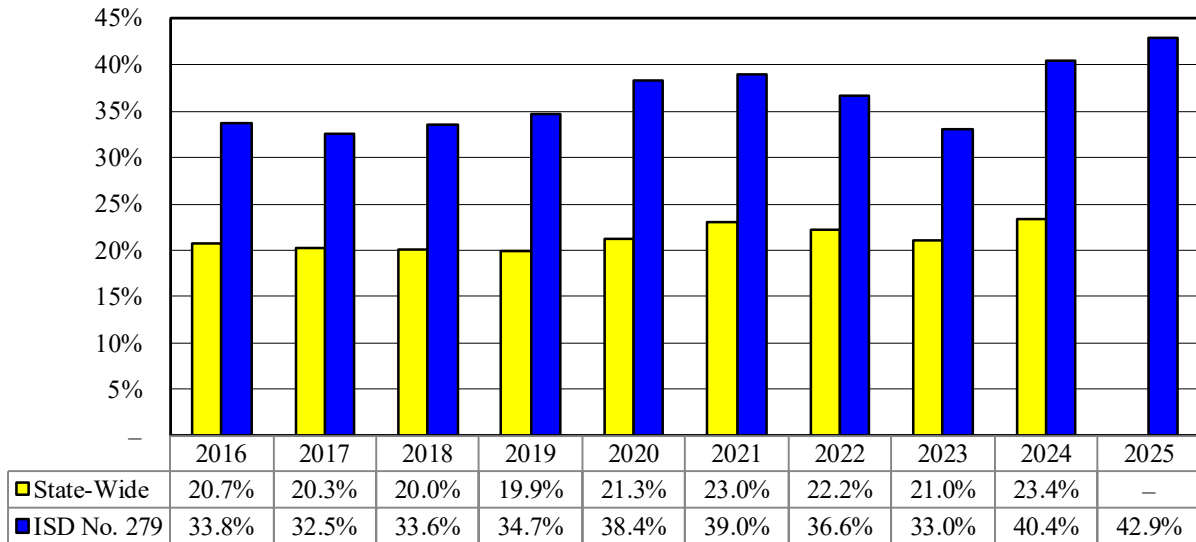
For fiscal 2026 and beyond, the annual formula increase will be adjusted for inflation, using a formula based on the Consumer Price Index-Urban (CPI-U) average inflation rate for the fourth calendar quarter of the immediately prior fiscal year compared to the average for the fourth calendar quarter of the second prior fiscal year, with a floor of 2.00 percent and a cap of 3.00 percent. This resulted in a per pupil increase to the basic formula allowance of \$200 for fiscal 2026.

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2016	\$ 5,948	2.00 %
2017	\$ 6,067	2.00 %
2018	\$ 6,188	2.00 %
2019	\$ 6,312	2.00 %
2020	\$ 6,438	2.00 %
2021	\$ 6,567	2.00 %
2022	\$ 6,728	2.45 %
2023	\$ 6,863	2.00 %
2024	\$ 7,138	4.00 %
2025	\$ 7,281	2.00 %
2026	\$ 7,481	2.74 %

## STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

One of the most common and comparable statistics used to evaluate school district financial health is the unrestricted operating fund balance as a percentage of operating expenditures.

State-Wide Unrestricted Operating Fund Balance  
as a Percentage of Operating Expenditures  
(Including the General Fund Capital Account)



Note: State-wide information is not available for fiscal 2025.

The calculation above reflects only the unrestricted fund balance of the General Fund, and the corresponding expenditures, which is the same method the state uses for the calculation of statutory operating debt. We have also included the comparable percentages for your district.

The state-wide average unrestricted fund balance as a percentage of operating expenditures for Minnesota school districts has risen in recent years, fluctuating between 21.0 percent and 23.4 percent over the last five fiscal years for which data is available.

As of June 30, 2024, the District's unrestricted operating fund balance as a percentage of operating expenditures was 40.4 percent for the District, as compared to a state-wide average of 23.4 percent. The District's unrestricted operating fund balance as a percentage of operating expenditures was 42.9 percent at the end of the current year. The increase in fund balance is attributed to the increase in property taxes, and state sources, which were partially offset by the decrease in federal sources in fiscal year 2025.

Having an appropriate fund balance is an important factor in assessing the District's financial health because a government, like any organization, requires a certain amount of equity to operate. It is important to review fund balance levels on an ongoing basis to ensure a sufficient equity reserve is available to support programs and cash flow of the District.

As discussed further in the "Financial Trends of Your District" section of this report, the amount of fund balance the District has does not correlate to the amount of cash available for use by the District.

## GOVERNMENTAL FUNDS REVENUE

The table below shows a comparison of governmental funds revenue per ADM received by Minnesota school districts and your district. Revenues for all governmental funds are included, except for the Capital Projects – Building Construction Fund, internal service funds, and fiduciary funds. Other financing sources, such as proceeds from sales of capital assets, insurance recoveries, bond sales, loans, and interfund transfers, are also excluded.

<b>Governmental Funds Revenue per Student (ADM) Served</b>								
	State-Wide		Metro Area		ISD No. 279 – Osseo Area Schools			
	2023	2024	2023	2024	2023	2024	2025	
<b>General Fund</b>								
Property taxes	\$ 2,760	\$ 2,966	\$ 3,704	\$ 3,976	\$ 4,029	\$ 5,319	\$ 5,758	
Other local sources	742	895	595	744	454	553	613	
State	10,771	12,149	10,792	12,186	11,004	12,207	12,797	
Federal	1,344	1,124	1,441	1,257	1,320	1,198	528	
Total General Fund	<u>15,617</u>	<u>17,134</u>	<u>16,532</u>	<u>18,163</u>	<u>16,807</u>	<u>19,277</u>	<u>19,696</u>	
<b>Special revenue funds</b>								
Food Service	676	847	649	822	661	861	857	
Community Service	795	835	919	964	851	877	934	
Debt Service Fund	<u>1,579</u>	<u>1,669</u>	<u>1,595</u>	<u>1,625</u>	<u>776</u>	<u>637</u>	<u>949</u>	
Total revenue	<u>\$ 18,667</u>	<u>\$ 20,485</u>	<u>\$ 19,695</u>	<u>\$ 21,574</u>	<u>\$ 19,095</u>	<u>\$ 21,652</u>	<u>\$ 22,436</u>	
ADM served per MDE School District Profiles Report (current year estimated)					<u>20,656</u>	<u>20,871</u>	<u>21,037</u>	
Note 1: Excludes the Capital Projects – Building Construction Fund, internal service funds, and fiduciary funds.								
Note 2: Fiscal 2025 state-wide and metro area data is not available.								
Source of state-wide and metro area data: School District Profiles Report published by the MDE								

ADM used in the table above and on the following page are based on enrollments consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables. Changes in enrollment also impact comparisons in the table above and on the next page, when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

The mix of local and state revenues vary from year-to-year, primarily based on funding formulas and the state's financial condition. The mix of revenue components from district-to-district varies, due to factors such as the strength of property values, mix of property types, operating and bond referendums, enrollment trends, density of population, types of programs offered, and countless other criteria.

Total revenue per ADM served for fiscal 2025 decreased by \$784, as presented in the table above. Property taxes increased \$439 per student. Property taxes increased, in numerous areas, including the voter-approved operating referendum, local optional, voter-approved capital project referendum, long-term facilities maintenance, and prior year adjustments. State revenue increased \$590 per student from increases in the general education basic formula allowance, special education aid, new literacy aid, and new teacher compensation for READ Act aid. Federal aid decreased \$670 per student due to less funding for COVID-19 being available in fiscal year 2025, due to spending down one-time grants in the previous year. Debt Service Fund revenue increased \$312 per student from levy increases for the payment of bonds issued in 2024 for building and facility maintenance projects.

## GOVERNMENTAL FUNDS EXPENDITURES

The following table reflects similar comparative data available from the MDE for all governmental funds expenditures, excluding the Capital Projects – Building Construction Fund, internal service funds, and fiduciary funds. Other financing uses, such as bond refundings and transfers, are also excluded.

<b>Governmental Funds Expenditures per Student (ADM) Served</b>							
	State-Wide		Metro Area		ISD No. 279 – Osseo Area Schools		
	2023	2024	2023	2024	2023	2024	2025
<b>General Fund</b>							
Administration and district support	\$ 1,300	\$ 1,372	\$ 1,320	\$ 1,410	\$ 1,060	\$ 1,204	\$ 1,258
Elementary and secondary regular instruction	6,646	7,034	7,019	7,466	7,320	8,095	8,263
Career and technical instruction	224	243	198	215	193	242	247
Special education instruction	2,892	3,158	3,059	3,346	2,936	3,102	3,367
Instructional support services	861	874	1,030	1,032	1,644	1,465	1,531
Pupil support services	1,553	1,707	1,712	1,916	1,551	1,555	1,795
Sites, buildings, and other	1,201	1,192	1,171	1,160	1,376	1,399	1,409
Total General Fund – noncapital	14,677	15,580	15,509	16,545	16,080	17,062	17,870
General Fund capital expenditures	960	996	959	1,052	1,193	1,184	1,529
Total General Fund	15,637	16,576	16,468	17,597	17,273	18,246	19,399
<b>Special revenue funds</b>							
Food Service	706	801	693	780	751	815	827
Community Service	763	818	865	929	797	891	1,021
Debt Service Fund	1,626	1,737	1,652	1,596	790	581	1,221
Total expenditures	<u>\$ 18,732</u>	<u>\$ 19,932</u>	<u>\$ 19,678</u>	<u>\$ 20,902</u>	<u>\$ 19,611</u>	<u>\$ 20,533</u>	<u>\$ 22,468</u>
ADM served per MDE School District Profiles Report (current year estimated)					<u>20,656</u>	<u>20,871</u>	<u>21,037</u>
Note 1: Excludes the Capital Projects – Building Construction Fund, internal service funds, and fiduciary funds.							
Note 2: Fiscal 2025 state-wide and metro area data is not available.							
Source of state-wide and metro area data: School District Profiles Report published by the MDE							

Expenditure patterns also vary from district to district, for various reasons. Factors affecting the comparison include the growth cycle or maturity of the District, average employee experience, availability of funding, population density, and even methods of allocating costs.

The District spent \$472,646,888 in the governmental funds reflected above in fiscal 2025, an increase of \$44,085,418 (10.3 percent) from the prior year. On a per student basis, this represents an increase of \$1,935 per student. General Fund operating expenditures (excluding capital) increased \$808 per student, with the largest increases in elementary and secondary regular instruction, special education instruction and pupil support services. These increases were mainly in salaries and benefits and are attributed to employee contract improvements and higher staffing levels, transportation costs, and contracted services for open staff positions. General Fund capital expenditures increased \$345 per student, mainly for technology and security equipment and long-term facilities maintenance projects. Debt Service Fund expenditures increased \$640 per student for the payment of bonds issued in 2024 for building and facility maintenance projects.

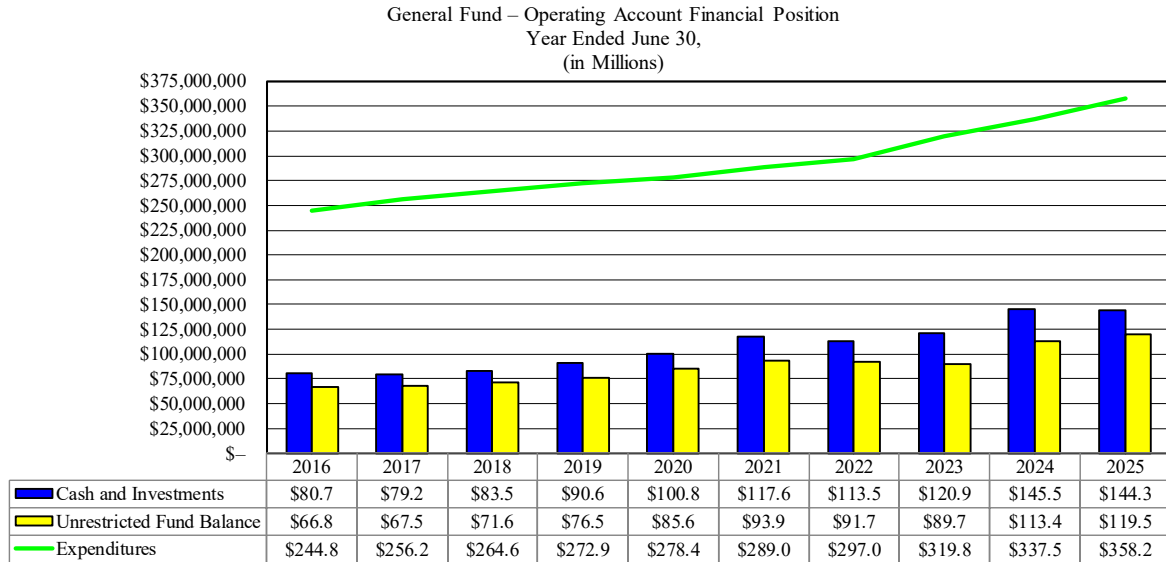
### SUMMARY

District school boards and administrators continue to face significant financial challenges as they strive to provide a safe and effective learning environment for their students. Factors such as the sunset of large pandemic-related federal funding programs, state legislative funding changes, and mandates, increasing demand for special education services, shifting student populations, tight labor markets, heightened safety concerns, increasing transportation costs, and other inflationary pressures continue to make it difficult to allocate limited resources amongst many competing demands.

## FINANCIAL TRENDS OF YOUR DISTRICT

### GENERAL FUND – OPERATING ACCOUNT FINANCIAL POSITION

The following graph displays the District’s General Fund trends of financial position and changes in the volume of financial activity. Unrestricted fund balance and cash balance are two indicators of financial health, while annual expenditures are often used to measure the size of the operation.



The District ended fiscal year 2025 with a General Fund – Operating Account cash and investments balance of \$144,297,055 (net of borrowing), a decrease of \$1,197,078 from the previous year. Unrestricted fund balance, including assigned fund balance, but excluding restricted account deficits at year-end was \$119,524,950, an increase of \$6,130,731.

## GENERAL FUND COMPONENTS OF FUND BALANCE

The following table presents the components of the General Fund – Operating Account fund balances for the past five years:

	June 30,				
	2021	2022	2023	2024	2025
Nonspendable fund balances	\$ 217,512	\$ 440,231	\$ 434,679	\$ 869,772	\$ 3,323,906
Restricted fund balances (1)	2,635,666	1,664,876	2,236,866	2,767,927	3,763,744
Unrestricted fund balances					
Assigned	16,452,233	14,669,070	500,000	2,159,105	23,174,861
Unassigned	77,400,156	77,005,186	89,245,564	111,235,114	96,350,089
<b>Total fund balance</b>	<b>\$ 96,705,567</b>	<b>\$ 93,779,363</b>	<b>\$ 92,417,109</b>	<b>\$117,031,918</b>	<b>\$126,612,600</b>
Unassigned fund balances as a percentage of expenditures	26.8%	25.9%	27.9%	33.0%	26.9%
<p>(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.</p>					

The table above reflects the total General Fund – Operating Account unassigned fund balances and percentages, which differs from those used in the previous discussion of state-wide fund balances, which are based on a state formula. The resources represented by this fund balance are critical to a district’s ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

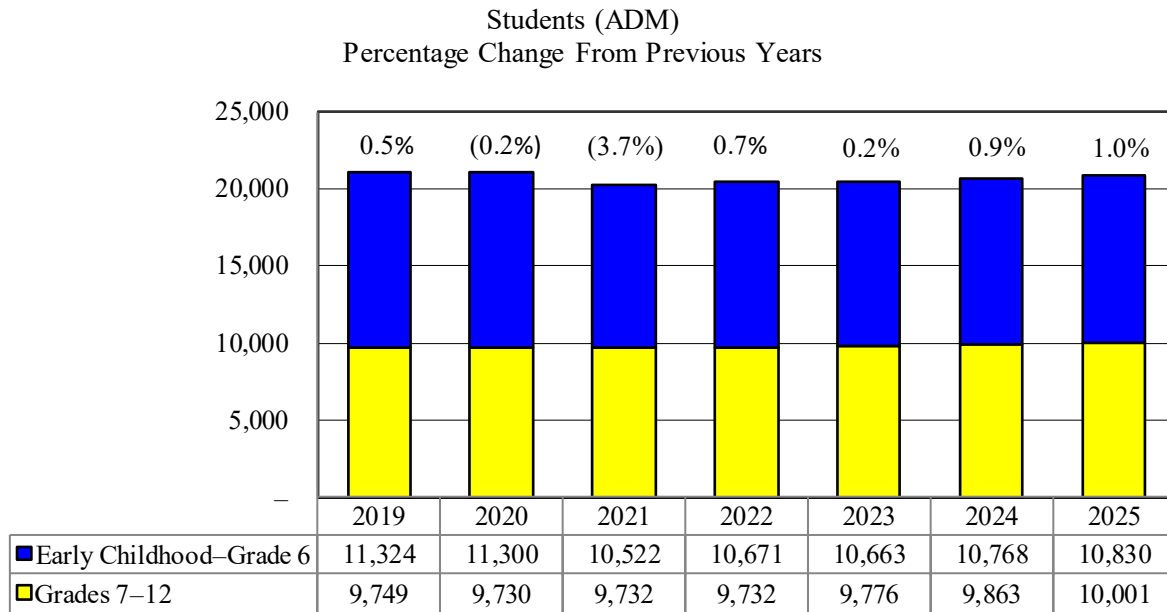
### Fund Balance Policy

The School Board has formally adopted a fund balance policy regarding maintaining a minimum fund balance for the General Fund. The policy states that the District will endeavor to maintain an unassigned fund balance that will not fall below 5.0 percent of the District’s General Fund operating expenditure budget, excluding operating capital programs.

At June 30, 2025, the unassigned fund balance (excluding restricted account deficits) of the General Fund – Operating Account was 26.9 percent of the fiscal 2025 General Fund – Operating Account expenditures, or 14.0 weeks of operations assuming level spending throughout the year.

## AVERAGE DAILY MEMBERSHIP (ADM)

The following graph shows the rate of change in the District’s adjusted ADM served by the District from year-to-year:



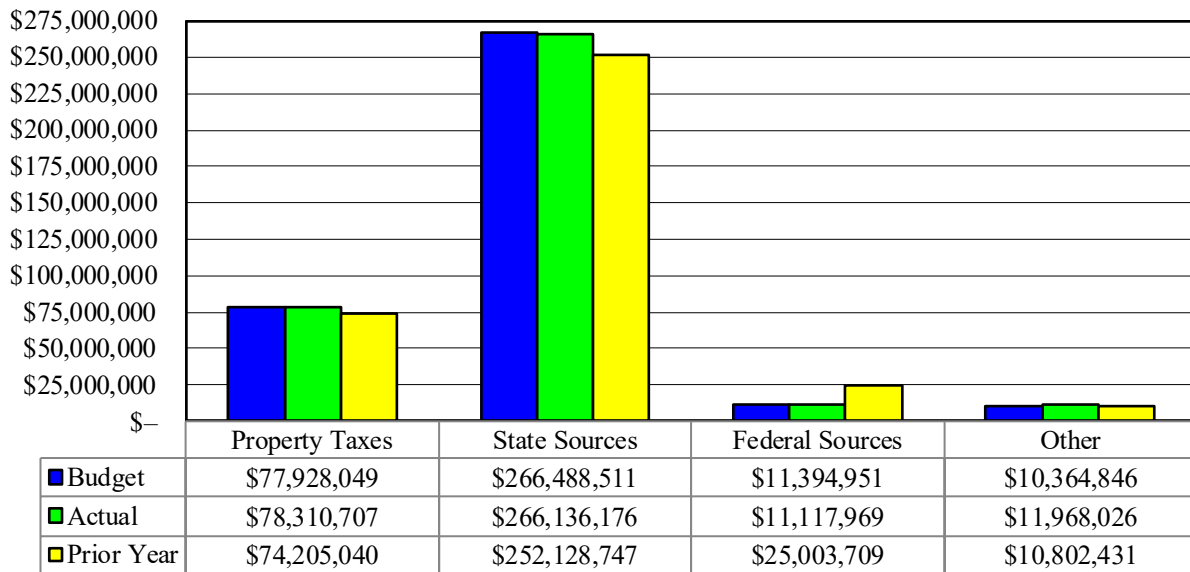
ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts are not finalized until around January of the following year. When viewing revenue budget variances, one needs to consider these ADM changes, the impact of the prior year final adjustments, which affect this year’s revenue, and also the final adjustments caused by open enrollment gains and losses.

Adjusted ADM served by the District increased in the current year by 200, or 1.0 percent, from the prior year to 20,831 served.

## GENERAL FUND REVENUES

The following graph summarizes the District’s General Fund – Operating Account revenue for 2025:

General Fund – Operating Account Revenue



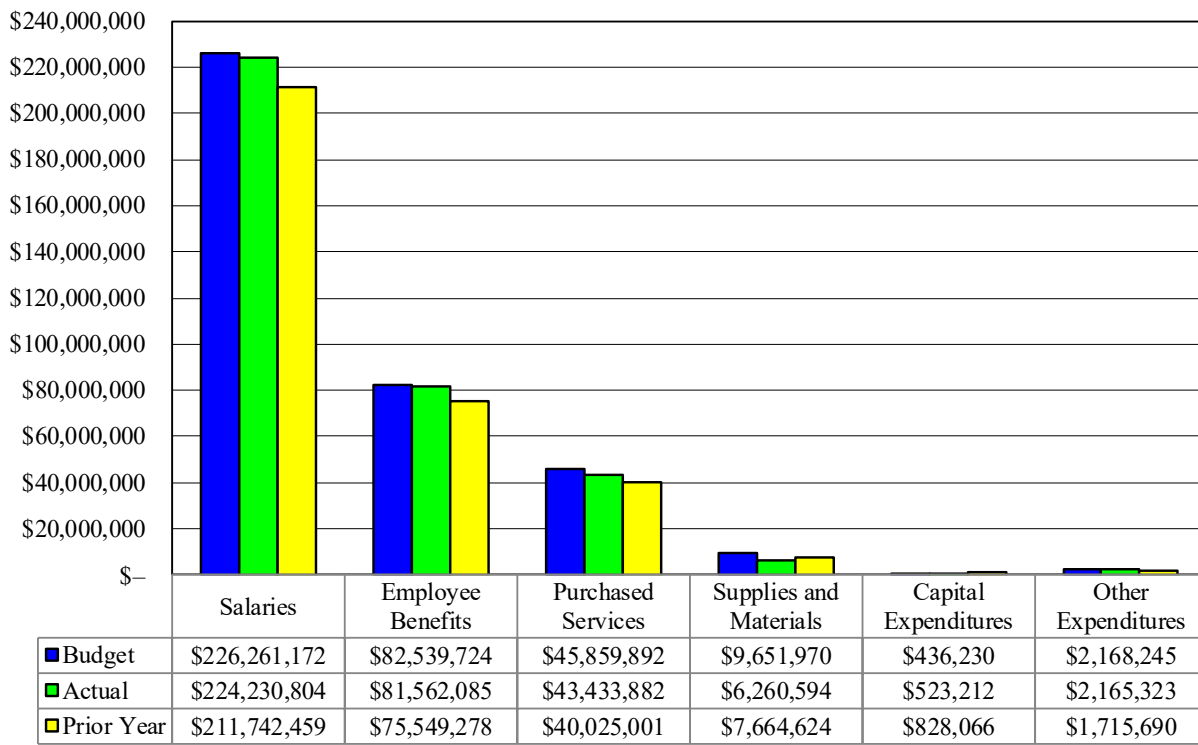
General Fund – Operating Account revenues were \$367,532,878 for the year ended June 30, 2025, which was \$1,356,521 (0.4 percent) over the final budget. Other revenue exceeded budget by \$1,603,180, mainly the result of investment earnings exceeding budget by \$954,389 the result of market conditions.

General Fund – Operating Account revenues were \$5,392,951 higher than the previous year. The increase from the prior year was mainly due to an increase in state sources of \$14,007,429, mainly in the general education basic formula allowance, special education aid, new literacy aid, and new teacher compensation for READ Act aid. Property taxes were higher by \$4,105,667 from the increase in numerous areas, including the voter-approved operating referendum, local optional, voter-approved capital project referendum, long-term facilities maintenance, and prior year adjustments. Federal revenue decreased \$13,885,740 due to less funding for COVID-19 being available in fiscal year 2025, due to spending down one-time grants in the previous year.

## GENERAL FUND EXPENDITURES

The following graph presents the District’s General Fund – Operating Account expenditures for 2025:

General Fund – Operating Account Expenditures

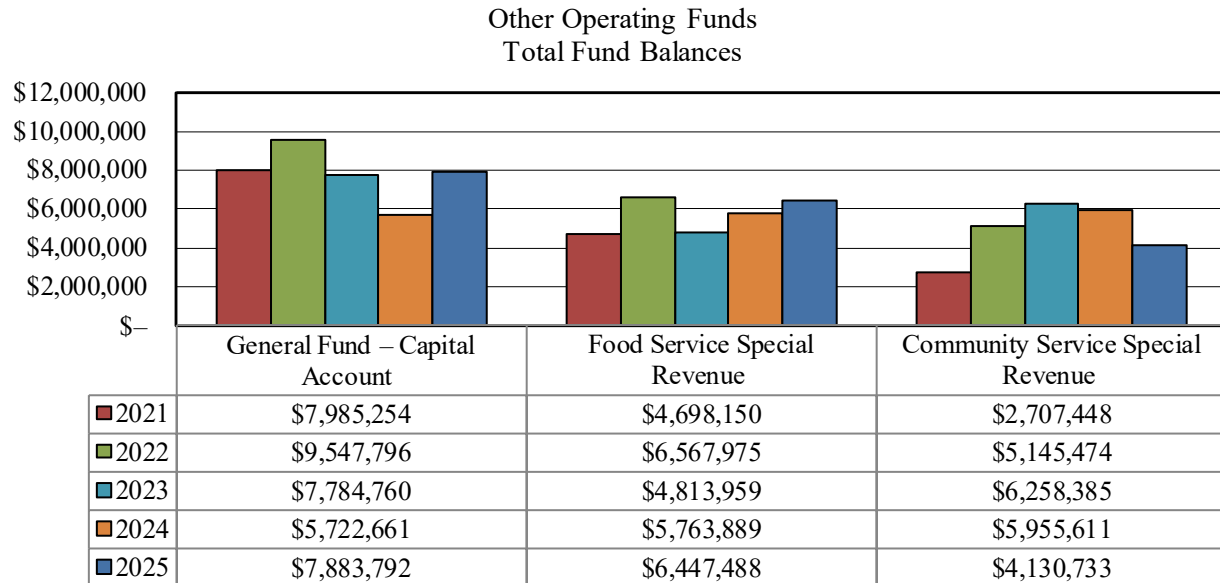


General Fund – Operating Account expenditures were \$358,175,900 for the year ended June 30, 2025, which was \$8,741,333 (2.4 percent) under the final budget. Salaries and employee benefits were under budget by a combined \$3,008,007, the primary areas of savings were due to open staff positions and unused budget capacity. Purchased services were under budget \$2,426,010, mainly in transportation costs. Supplies and materials were \$3,391,376 under budget, mainly in curriculum materials and cost containment measures by management and staff.

General Fund – Operating Account expenditures were \$20,650,782 (6.1 percent) more than the prior year. Salaries and benefits increased \$18,501,152, which are attributed to employee contract improvements and higher staffing levels. Purchased services increased by \$3,408,881 from the prior year. The increase can be attributed to increased transportations costs and contracted services for open staff positions.

## OTHER FUNDS OF THE DISTRICT

The following graph shows what is referred to as the other operating funds. The remaining nonoperating funds are only included in narrative form below, since their level of fund balance can fluctuate significantly, due to such things as issuing and spending the proceeds of refunding or building bonds and, therefore, the trend of fund balance levels is not necessarily a key indicator of financial health. It does not mean that these funds cannot experience financial trouble or that their fund balances are unimportant.



### General Fund – Capital Account

The General Fund – Capital Account has accumulated a fund balance of \$7,883,792 at June 30, 2025, which increased \$2,161,131 from the prior year. This balance includes \$196,106 in nonspendable funds, restricted for operating capital purposes of \$6,347,244, restricted for literacy aid of \$829,793, restricted for capital projects levy of \$566,078, and long-term facilities maintenance restricted account deficit of \$55,429.

### Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2025 with a fund balance increase of \$683,599, compared to a budgeted increase of \$218,155. Food service revenue was \$18,034,457, which was under budget by \$232,963, mainly in federal sources from decreased participation. Expenditures were \$17,407,303, under budget by \$641,962 related to lower than anticipated food and supplies. The ending fund balance of \$6,447,488 in this fund represents 37.0 percent of current year expenditures.

### Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2025 with a fund balance decrease of \$1,824,878, compared to a budgeted decrease of \$1,831,888. Revenues of \$19,647,788 were under budget by \$98,192, mainly in program tuition and fees. Expenditures of \$21,472,666 were under budget by \$105,202, mainly in employee benefits and capital outlay. The ending fund balance of \$4,130,733 in this fund represents 19.2 percent of current year expenditures.

Over the years, we have emphasized to our clients that food service and community service operations should be self-sustaining, and should not become an additional burden on general education funds. The District has been able to maintain healthy, stable fund balances in both funds.

### **Capital Projects – Building Construction Fund**

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of \$50,569,606, due to the spending of 2024A General Obligation Building and Facilities Maintenance Bonds issued in the prior year. Total expenditures for the fiscal year totaled \$60,456,375.

### **Debt Service Funds**

The funding of the general obligation bonds is controlled in accordance with each outstanding debt issue's financing plan.

### **Self-Insurance Internal Service Funds**

During fiscal year 2025, the District operated a Dental Self-Insurance Internal Service Fund. This fund accounts for the District's self-insured dental insurance program. Net position in this fund increased \$58,510, resulting in a net position of \$470,316 at June 30, 2025.

During fiscal year 2025, the District operated a Medical Self-Insurance Internal Service Fund. This fund accounts for the District's self-insured medical insurance program. Net position in this fund decreased \$241,246, resulting in a negative net position of \$124,446 at June 30, 2025.

## Retirement Incentive Pay Internal Service Fund

The District uses the Retirement Incentive Pay Internal Service Fund to account for the activity of the District's severance benefit obligations. The following table presents the activity reported for the past five fiscal years in this Internal Service Fund:

	2021	2022	2023	2024	2025
Operating revenue					
Contributions from governmental funds	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses					
Post-employment severance benefits	937,831	242,212	355,880	157,185	130,298
Operating income (loss)	(937,831)	(242,212)	(355,880)	(157,185)	(130,298)
Nonoperating revenue					
Investment earnings	28,996	(2,219)	149,411	184,245	145,732
Income (loss) before transfers	(908,835)	(244,431)	(206,469)	27,060	15,434
Transfers (out)	-	(500,000)	-	-	-
Change in net position	(908,835)	(744,431)	(206,469)	27,060	15,434
Net position					
Beginning of year	2,651,349	1,742,514	998,083	791,614	818,674
End of year	<u>\$ 1,742,514</u>	<u>\$ 998,083</u>	<u>\$ 791,614</u>	<u>\$ 818,674</u>	<u>\$ 834,108</u>

The year-end net position, as reported above, represents the District's total accumulated assets of \$3,207,062, less the total severance benefit liability of \$2,372,954 as of June 30, 2025.

## Post-Employment Benefits Revocable Trust Internal Service Fund

The District uses the Post-Employment Benefits Revocable Trust Internal Service Fund to finance its post-employment health benefit liabilities. The following table presents the activity reported for the past five fiscal years in this Internal Service Fund:

	2021	2022	2023	2024	2025
Operating revenue					
Contributions from governmental funds	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Operating expenses					
OPEB	466,368	585,040	288,022	463,157	853,027
Operating income (loss)	33,632	(585,040)	(288,022)	(463,157)	(853,027)
Nonoperating revenue					
Investment earnings (losses)	3,190,012	(4,130,445)	1,088,523	2,050,475	1,896,778
Income (loss) before transfers	3,223,644	(4,715,485)	800,501	1,587,318	1,043,751
Transfers in	-	500,000	-	-	-
Change in net position	3,223,644	(4,215,485)	800,501	1,587,318	1,043,751
Net position					
Beginning of year	9,354,669	12,578,313	8,362,828	9,163,329	10,750,647
End of year	<u>\$ 12,578,313</u>	<u>\$ 8,362,828</u>	<u>\$ 9,163,329</u>	<u>\$ 10,750,647</u>	<u>\$ 11,794,398</u>

The District updated an actuarial study to determine the District's post-employment health benefit liabilities.

This OPEB Plan is funded by the District's Post-Employment Benefits Revocable Trust Internal Service Fund. Total net position increased \$1,043,751 in fiscal 2025, mainly the result of investment gains from market conditions in the current year.

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's financial statements include fund-based information that focuses on budgetary compliance, and the sufficiency of the District's current assets to finance its current liabilities. The governmental reporting model also requires the inclusion of two government-wide financial statements designed to present a clear picture of the District as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering educational services, including capital assets and long-term liabilities.

Theoretically, net position represents district resources available for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, this statement divides net position into three components: net investment in capital assets, restricted, and unrestricted. The following table presents a summarized reconciliation of the District's governmental fund balances to net position, and the separate components of net position for the last two years:

	June 30,		Net Change
	2024	2025	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 396,012,344	\$ 350,314,053	\$ (45,698,291)
Total capital assets, net of depreciation and amortization	459,985,265	523,459,499	63,474,234
Certain long-term debt plus accrued interest	(431,338,348)	(417,789,786)	13,548,562
Compensated absences	–	(6,023,789)	(6,023,789)
Net pension-related adjustments	(200,439,395)	(191,875,949)	8,563,446
Internal Service Fund net position	12,097,927	12,974,376	876,449
Other adjustments	627,728	1,004,927	377,199
Total net position – governmental activities	<u>\$ 236,945,521</u>	<u>\$ 272,063,331</u>	<u>\$ 35,117,810</u>
Net position			
Net investment in capital assets	\$ 284,604,635	\$ 311,758,545	\$ 27,153,910
Restricted	36,498,735	33,846,238	(2,652,497)
Unrestricted	<u>(84,157,849)</u>	<u>(73,541,452)</u>	<u>10,616,397</u>
Total net position	<u>\$ 236,945,521</u>	<u>\$ 272,063,331</u>	<u>\$ 35,117,810</u>

Some of the District's fund balances translate into restricted net position by virtue of external restrictions (statutory restrictions) or by the nature of the fund they are in (e.g., Food Service Special Revenue Fund balance can only be spent for food service program costs). The unrestricted net position category consists mainly of the General Fund unrestricted fund balances, offset against noncapital long-term obligations, such as severance benefits payable, compensated absences, and net pension liability.

Total net position increased by \$35,117,810, including the change in accounting principle, which decreased beginning net position by \$5,158,714 during fiscal 2025.

The District's net investment in capital assets increased \$27,153,910 this year. The change in this category of net position typically depends on the relationship between the rate at which the District is adding additional capital assets, the rate capital assets are being depreciated and amortized, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets. Unrestricted net position increased \$10,616,397, including positive changes in net pension-related adjustments in the state-wide pension plans the District participates in, including the Public Employees Retirement Association and the Teachers Retirement Association. This change also includes the change in accounting principle previously discussed. The increase in the District's General Fund balance also impacted the change positively.

## ACCOUNTING AND AUDITING UPDATES

The following is a summary of Governmental Accounting Standards Board (GASB) standards expected to be implemented in the next few years.

### **GASB STATEMENT NO. 103, *FINANCIAL REPORTING MODEL IMPROVEMENTS***

The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

This statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). This statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. In addition, this statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

This statement defines unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence, and requires governments to display the inflows and outflows related to each unusual or infrequent item separately.

This statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

## **GASB STATEMENT NO. 104, *DISCLOSURE OF CERTAIN CAPITAL ASSETS***

The objective of this statement is to provide users of government financial statements with essential information about certain types of capital assets.

This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this statement requires intangible assets other than those three types to be disclosed separately by major class.

This statement also requires additional disclosures for capital assets held for sale. A capital asset is considered held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. Capital assets held for sale are required to be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

INDEPENDENT SCHOOL DISTRICT NO. 279  
OSSEO AREA SCHOOLS

Special Purpose Audit Reports on

Internal Controls,  
Compliance With Laws and Regulations,  
and Other Required Reports

Year Ended  
June 30, 2025



Certified Public Accountants Business Consultants

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INDEPENDENT SCHOOL DISTRICT NO. 279

Special Purpose Audit Reports  
Year Ended June 30, 2025

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

To the School Board and Management of  
Independent School District No. 279 – Osseo Area Schools  
Maple Grove, 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. 279 – Osseo Area Schools (the District) 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 November 3, 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 District’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

(continued)

## REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether 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*.

### PURPOSE OF THIS REPORT

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

Respectfully submitted,



LB CARLSON, LLP  
Minneapolis, Minnesota

November 3, 2025



INDEPENDENT AUDITOR'S REPORT

ON MINNESOTA LEGAL COMPLIANCE

To the School Board and Management of  
Independent School District No. 279 – Osseo Area Schools  
Maple Grove, 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. 279 – Osseo Area Schools (the District) 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 November 3, 2025.

**MINNESOTA LEGAL COMPLIANCE**

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, 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.

**PURPOSE OF THIS REPORT**

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

Respectfully submitted,

A handwritten signature in cursive script that reads 'LB Carlson, LLP'.

LB CARLSON, LLP  
Minneapolis, Minnesota

November 3, 2025

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INDEPENDENT AUDITOR’S REPORT ON  
UNIFORM FINANCIAL ACCOUNTING AND  
REPORTING STANDARDS COMPLIANCE TABLE

To the School Board and Management of  
Independent School District No. 279 – Osseo Area Schools  
Maple Grove, 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. 279 – Osseo Area Schools (the District) 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 November 3, 2025.

Auditing standards referred to in the previous paragraph require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The accompanying Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education (MDE), and is not a required part of the basic financial statements of the District. The UFARS Compliance Table 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 UFARS Compliance Table is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

(continued)

The purpose of this report on the UFARS Compliance Table required by the MDE is solely to describe the scope of our testing of the UFARS Compliance Table and the results of that testing based on our audit. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in black ink that reads "LB Carlson, LLP". The signature is written in a cursive, professional style.

LB CARLSON, LLP  
Minneapolis, Minnesota

November 3, 2025

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INDEPENDENT SCHOOL DISTRICT NO. 279  
 Uniform Financial Accounting and Reporting Standards  
 Compliance Table  
 June 30, 2025

	Audit	UFARS	Audit – UFARS
<b>General Fund</b>			
Total revenue	\$ 414,351,444	\$ 414,351,441	\$ 3
Total expenditures	\$ 408,072,254	\$ 408,072,252	\$ 2
Nonspendable			
460 Nonspendable fund balance	\$ 3,520,012	\$ 3,520,012	\$ –
Restricted			
401 Student activities	\$ 232,117	\$ 232,117	\$ –
402 Scholarships	\$ –	\$ –	\$ –
403 Staff development	\$ –	\$ –	\$ –
407 Capital projects levy	\$ 566,078	\$ 566,078	\$ –
408 Cooperative revenue	\$ –	\$ –	\$ –
412 Literacy incentive aid	\$ –	\$ –	\$ –
414 Operating debt	\$ –	\$ –	\$ –
416 Levy reduction	\$ –	\$ –	\$ –
417 Taconite building maintenance	\$ –	\$ –	\$ –
420 American Indian education aid	\$ –	\$ –	\$ –
424 Operating capital	\$ 6,347,244	\$ 6,347,244	\$ –
426 \$25 taconite	\$ –	\$ –	\$ –
427 Disabled accessibility	\$ –	\$ –	\$ –
428 Learning and development	\$ –	\$ –	\$ –
434 Area learning center	\$ –	\$ –	\$ –
435 Contracted alternative programs	\$ –	\$ –	\$ –
436 State approved alternative program	\$ –	\$ –	\$ –
437 Quality compensation	\$ –	\$ –	\$ –
438 Gifted and talented	\$ 229,271	\$ 229,271	\$ –
439 English learner	\$ –	\$ –	\$ –
440 Teacher development and evaluation	\$ –	\$ –	\$ –
441 Basic skills programs	\$ 1,827,941	\$ 1,827,941	\$ –
443 School library aid	\$ –	\$ –	\$ –
448 Achievement and integration	\$ –	\$ –	\$ –
449 Safe schools levy	\$ 278,850	\$ 278,850	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
452 OPEB liability not in trust	\$ –	\$ –	\$ –
453 Unfunded severance and retirement levy	\$ –	\$ –	\$ –
456 Literacy aid	\$ 829,793	\$ 829,793	\$ –
457 Teacher compensation READ Act	\$ 556,323	\$ 556,323	\$ –
459 Basic skills extended time	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ (55,429)	\$ (55,429)	\$ –
471 Student support personnel	\$ –	\$ –	\$ –
472 Medical Assistance	\$ 639,242	\$ 639,242	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
475 Title VII – impact aid	\$ –	\$ –	\$ –
476 PILT	\$ –	\$ –	\$ –
Committed			
418 Committed for separation	\$ –	\$ –	\$ –
461 Committed fund balance	\$ –	\$ –	\$ –
Assigned			
462 Assigned fund balance	\$ 23,174,861	\$ 23,174,861	\$ –
Unassigned			
422 Unassigned fund balance	\$ 96,350,089	\$ 96,350,090	\$ (1)
<b>Food Service</b>			
Total revenue	\$ 18,034,457	\$ 18,034,457	\$ –
Total expenditures	\$ 17,407,303	\$ 17,407,303	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ 195,596	\$ 195,596	\$ –
Restricted			
452 OPEB liability not in trust	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 6,251,892	\$ 6,251,892	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
<b>Community Service</b>			
Total revenue	\$ 19,647,788	\$ 19,647,788	\$ –
Total expenditures	\$ 21,472,666	\$ 21,472,667	\$ (1)
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
426 \$25 taconite	\$ –	\$ –	\$ –
431 Community education	\$ 3,201,752	\$ 3,201,752	\$ –
432 ECFE	\$ 685,748	\$ 685,748	\$ –
437 Quality compensation	\$ –	\$ –	\$ –
440 Teacher development and evaluation	\$ –	\$ –	\$ –
444 School readiness	\$ 238,612	\$ 238,612	\$ –
447 Adult basic education	\$ 4,621	\$ 4,621	\$ –
452 OPEB liability not in trust	\$ –	\$ –	\$ –
456 Literacy aid	\$ –	\$ –	\$ –
457 Teacher compensation READ Act	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –

INDEPENDENT SCHOOL DISTRICT NO. 279  
Uniform Financial Accounting and Reporting Standards  
Compliance Table (continued)  
June 30, 2025

	Audit	UFARS	Audit – UFARS
<b>Building Construction</b>			
Total revenue	\$ 11,069,990	\$ 11,069,990	\$ –
Total expenditures	\$ 60,456,375	\$ 60,456,375	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
407 Capital projects levy	\$ –	\$ –	\$ –
413 Projects funded by COP	\$ 229,831	\$ 229,831	\$ –
467 Long-term facilities maintenance	\$ 115,104,849	\$ 115,104,849	\$ –
464 Restricted fund balance	\$ 84,351,679	\$ 84,351,679	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
<b>Debt Service</b>			
Total revenue	\$ 19,965,446	\$ 19,965,446	\$ –
Total expenditures	\$ 25,694,665	\$ 25,694,665	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
433 Maximum effort loan	\$ –	\$ –	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 5,553,081	\$ 5,553,081	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
<b>Trust</b>			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
<b>Custodial Fund</b>			
Total revenue	\$ 1,124,183	\$ 1,124,184	\$ (1)
Total expenditures	\$ 943,605	\$ 943,605	\$ –
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ –	\$ –	\$ –
448 Achievement and integration	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 2,114,307	\$ 2,114,307	\$ –
<b>Internal Service</b>			
Total revenue	\$ 10,265,581	\$ 10,265,581	\$ –
Total expenditures	\$ 10,432,883	\$ 10,432,883	\$ –
422 Net position	\$ 1,179,978	\$ 1,179,978	\$ –
<b>OPEB Revocable Trust Fund</b>			
Total revenue	\$ 1,896,778	\$ 1,896,778	\$ –
Total expenditures	\$ 853,027	\$ 853,027	\$ –
422 Net position	\$ 11,794,398	\$ 11,794,398	\$ –
<b>OPEB Irrevocable Trust Fund</b>			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
<b>OPEB Debt Service Fund</b>			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –

Note: Statutory restricted deficits, if any, are reported in unassigned fund balances in the financial statements in accordance with accounting principles generally accepted in the United States of America.

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# Memo

To: School Board Members

From: Yvonne Shorts Lind, Executive Director, Human Resources  
Lisa Bostic, Director of Personnel

Date: November 18, 2025

Re: Recommendation for Approval, Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Principals, July 1, 2025 – June 30, 2027

**Recommendation:**

It is our recommendation that you approve the Agreement on the Terms and Conditions of Employment between the Independent School District 279 School Board and Osseo Principals’ Association, effective July 1, 2025, through June 30, 2027.

**Background:**

The Principals’ group consists of forty-eight (48) employees comprised of Elementary and Secondary Principals.

The agreement contains some language changes to reflect current District practices. In addition, changes have been made to the Compensation and Conditions, Group Insurance, and Professional Funds sections.

In the Compensation and Conditions section of the collective bargaining agreement, language was modified to include a 2.15% increase to base salary in year 1 and a 2.0% increase to base salary in year 2. All salary ranges were updated. Additionally, the contract now includes language addressing benchmarking of salary ranges, establishing hiring ranges, guidelines for placement within the range, and procedures for when an employee reaches the maximum of the range.

In the Group Insurance section of the collective bargaining agreement, employees will receive District contributions to health insurance up to the following amounts:

<b>Effective July 1, 2025</b>			
	Single	Employee +1	Family
High*	\$621.58	\$966.64	\$1,548.73
Value	\$683.73	\$1,063.30	\$1,703.60

*Recommendation for Approval  
Principals  
Page 1*

HSA Plan	\$538.17	\$1,078.64	\$1,726.87
----------	----------	------------	------------

**Effective July 1, 2026**

	Single	Employee +1	Family
High*	\$621.58	\$966.64	\$1,548.73
Value	\$724.75	\$1,127.10	\$1,805.82
HSA Plan	\$570.46	\$1,143.36	\$1,830.48

In the District Annual Match section, the district agreed to increase the maximum contribution match to \$4,000.00 for Year 1 and \$5,000.00 for Year 2.

In the professional funds section of the contract, the fund for membership dues decreased from \$1,200 annually to \$1,000 annually. In addition, the professional conference fund was decreased from \$2,400 every two years to \$1,200 every two years.

The salary investment outlined above is consistent with the financial parameters established by the School Board for the 2025-2027 contract negotiation. The two-year agreement results in a 3.55% total package increase. The total additional financial investment is \$557,052 over the term of the agreement.

**Timeline/Next Steps:**

With the ratification of the contract, Human Resources and Payroll will begin the implementation process.

**AGREEMENT**

On

**TERMS AND CONDITIONS OF EMPLOYMENT**

Between

**OSSEO AREA SCHOOLS**

---



**INDEPENDENT SCHOOL DISTRICT 279  
MAPLE GROVE, MINNESOTA**

And

**OSSEO PRINCIPALS' ASSOCIATION**

Effective Date: July 1, ~~2023-2025~~ – June 30, ~~2025~~2027

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**AGREEMENT**

on

**“TERMS AND CONDITIONS OF EMPLOYMENT”**

between

**INDEPENDENT SCHOOL DISTRICT 279**


and

**OSSEO PRINCIPALS’ ASSOCIATION**

---

IN WITNESS WHEREOF, the parties have executed this Agreement as follows:

For Osseo Principals’ Association:

DocuSigned by:  
  
 \_\_\_\_\_  
 SE38D1A419864A8...

President

DocuSigned by:  
  
 \_\_\_\_\_  
 D1442AC2D4C5412...

Secretary

DocuSigned by:  
  
 \_\_\_\_\_  
 9F608E8DD97C492...

Chief Principal Negotiator

Dated this 24<sup>th</sup> day of June, 2024

For Independent School District 279:

  
 \_\_\_\_\_

Chairperson

  
 \_\_\_\_\_

Clerk

DocuSigned by:  
  
 \_\_\_\_\_  
 BA974B5406974AE...

Labor Relations Director

Dated this 25<sup>th</sup> day of June, 2024

## ARTICLE I PURPOSE OF AGREEMENT

**Section 1. Parties:** This AGREEMENT is entered into between the School Board of Independent School District 279, Maple Grove, Minnesota, hereinafter referred to as the School Board, and the Osseo Principals' Association, hereinafter referred to as the Association, pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as amended, hereinafter referred to as the PELRA, to provide the terms and conditions of employment for members of the Principals' bargaining unit, hereinafter referred to as Principals, during the term of this Agreement.

## ARTICLE II RECOGNITION OF EXCLUSIVE REPRESENTATIVE

**Section 1. Recognition:** In accordance with the PELRA, the School Board recognizes the Association as the exclusive representative of Principals employed by the School Board of Independent School District 279. The Association shall have those rights and duties as prescribed by the PELRA and as described in this Agreement.

**Section 2. Appropriate Unit:** The Association shall represent all Principals of the School District as defined in the Agreement and in the PELRA.

**Section 3. Meet and Confer:** The representatives of the School Board may meet with the Association as needed for the mutual exchange of ideas and to discuss matters that are not terms and conditions of employment.

## ARTICLE III DEFINITIONS

**Section 1. Terms and Conditions of Employment:** "Terms and conditions of employment" means the hours of employment, the compensation therefore including fringe benefits except retirement contributions or benefits, other than employer payment of, or contributions to, premiums for group insurance coverage of retired Principals or severance pay, and the School Board's personnel policies affecting working conditions of management personnel. In the case of Principals', "terms and conditions of employment" does not mean educational policies of the School Board. "Terms and conditions of employment" is subject to the provisions of the PELRA.

**Section 2. Principal:** Shall any person employed by the School Board as a Principal or Assistant Principal in a position requiring a license by the commissioner of education who devotes more than fifty percent (50%) of the time to administrative and supervisory duties, and is employed in a position as Principal, Assistant Principal, or Principal on Special Assignment. The term Principal as used herein shall not normally include: Director, Assistant Superintendent, Human Resources, management personnel, confidential employees, supervisory employees, essential employees, part-time, or temporary employees whose services do not exceed the lesser of thirty-five percent (35%) of the normal work week within the bargaining unit or fourteen (14) hours per week, or employees who hold a position that is basically temporary or seasonal in character and is not for more than sixty-seven (67) working days in any calendar year, and emergency employees.

**Section 3. Other Terms:** Terms not defined in this Agreement shall have those meanings as defined by the PELRA. In the construction of the words used in this Agreement, the use of the singular shall include the plural and the masculine shall include the feminine.

#### ARTICLE IV SCHOOL DISTRICT RIGHTS

**Section 1. Inherent Managerial Rights:** The Association recognizes that the School Board is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to such areas of discretion or policy as the functions and programs of the School Board, its overall budget, utilization of technology, the organizational structure and selection and direction and number of personnel.

**Section 2. Management Responsibilities:** The Association recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the District within its legal limitations and with its primary obligation to provide educational opportunity for the students of the District.

**Section 3. Effect of Laws, Rules and Regulations:** The Association recognizes that all Principals covered by this Agreement will perform the services prescribed by the District and will be governed by School Board policies, rules, regulations, directives and orders which are not inconsistent with the terms and conditions of employment set forth in this Agreement and which are issued by properly designated officials of the District. Any provision of this Agreement found in violation of any law, rule or regulation there under will be without force or effect.

**Section 4. Reservation of Managerial Rights:** The foregoing enumeration of School Board rights and duties shall not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressed in this Agreement are reserved to the School Board.

#### ARTICLE V PRINCIPALS' RIGHTS

**Section 1. Right to Views:** Pursuant to the PELRA, nothing contained in this Agreement shall be construed to limit, impair or affect the right of any Principal or their representative to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designated to and does not interfere with the full faithful and proper performance of the duties of employment or circumvent the rights of the Association; nor shall it be construed to require any Principal to perform labor or services against their will.

**Section 2. Right to Join:** Principals shall have the right to form and join labor or employee organizations, and shall have the right not to form and not to join such organizations. Principals in the unit shall have the right by secret ballot to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such Principals with the School Board, as prescribed by the PELRA.

### **Section 3. Personnel Files:**

Subd. 1. Right to Review/Frequency: Upon request by a Principal, the District will provide the Principal with an opportunity to review their personnel file pursuant to District Policy and Minnesota Statutes.

### **Section 4. Probationary period:**

Subd. 1. A newly appointed Assistant Principal or Principal who has acquired continuing contract status in the district shall serve a one-year probationary period. An Assistant Principal who has acquired continuing contract status in the district and who has been appointed to a Principal position shall serve one year of probation as a Principal.

- a. Right of Return: If not confirmed in the promotional position, probationary Principals or probationary Assistant Principals shall have the right to return to their previous position, or, if it does not exist, to a position equivalent to the one held prior to the probationary promotional appointment.
- b. The District shall require the newly appointed Principal or Assistant Principal to sign a waiver of continuing contract rights regarding the service of the probationary Principal on a form agreeable to the District and the Association.

**Section 5. Claims Against the School Board:** The Association recognizes that the determination of the dues is solely the responsibility of the Association and the School Board assumes no responsibility for this determination or any dispute, which may result there from.

**Section 6. Dues Checkoff:** Principals shall have the right to request checkoff for the local Principal and state Principal organizations.

Subd. 1. Authorization: Upon receipt of a properly executed authorization of the Principal, the School Board shall deduct from the Principal's paycheck the dues which the Principal has agreed to pay to the Principal organization during the period provided in said authorization.

Subd. 2. Term of Authorization: The authorization for dues deduction as agreed upon between the OPA and the School Board shall be provided by the School Board. Authorizations will be filed with the business office and shall continue in effect until revoked by the Principal. Such revocation shall be submitted to the Executive Director of Human Resources at least thirty (30) days in advance.

Subd. 3. Schedule of Deductions: Such deductions shall be in equal installments per paycheck. The deductions will be made on each of the paydays beginning with the first paycheck of the new fiscal year. The School Board shall forward each month such dues deducted the previous month along with a list of the names of Principals from whom deductions were made to the treasurer of the OPA.

Note: Electronic Direct Deposit: The District will provide procedures for direct deposit of paychecks to those financial institutions approved for direct deposit.

**ARTICLE VI  
COMPENSATION AND CONDITIONS**

**Section 1. Compensation:**

Title	<u>Class Pay Grade</u>	Work Days	<u>Salary Range</u> <u>Minimum/Midpoint/Maximum</u> <u>Effective 7/1/2023- 6/30/2025</u>
Senior High Principal	<del>C-125</del>	225	<del>\$157,825 / \$183,867 / \$209,908</del> <del>\$149,742 – \$172,291</del>
Middle School Principal	<del>D-125</del>	225	<del>\$157,825 / \$183,867 / \$209,908</del> <del>\$141,562 – \$164,111</del>
Elementary Principal	<del>E-3124</del>	218	<del>\$143,920 / \$167,667 / \$191,414</del> <del>\$136,528 – \$159,077</del>
OALC/279 Online Principal	<del>D- 1(a)125</del>	225	<del>\$157,825 / \$183,867 / \$209,908</del> <del>\$141,562 – \$164,111</del>
<del>OALC/279 Online Asst. Principal</del>	<del>G- 3(a)123</del>	225	<del>\$139,804 / \$162,871 / \$185,939</del> <del>\$127,198 – \$149,745</del>
279 Online Asst. Principal	<del>G- 3(b)123</del>	218	<del>\$135,454 / \$157,804 / \$180,154</del> <del>\$123,946 – \$146,494</del>
Asst. Senior High Principal	<del>F-123</del>	225	<del>\$139,804 / \$162,871 / \$185,939</del> <del>\$132,754 – \$155,302</del>
Asst. Senior High Principal	<del>H-123</del>	200	<del>\$124,270 / \$144,775 / \$165,279</del> <del>\$120,519 – \$143,066</del>
Asst. Middle School-Principal	<del>H-2123</del>	200	<del>\$124,270 / \$144,775 / \$165,279</del> <del>\$115,579 – \$138,128</del>
Asst. Middle School-Principal	<del>G-3123</del>	218	<del>\$135,454 / \$157,804 / \$180,154</del> <del>\$123,946 – \$146,494</del>
Asst. Elementary Principal	<del>J-123</del>	200	<del>\$124,270 / \$144,775 / \$165,279</del> <del>\$114,362 – \$136,909</del>
Asst. Elementary Principal	<del>J-123</del>	210	<del>\$130,484 / \$152,013 / \$173,543</del> <del>\$118,946 – \$142,493</del>

~~† The salary schedule is used as a guide for initial placement. Principals may move above the top of the range with salary enhancements and/or salary advancements.~~

~~Salary ranges will be benchmarked again in 2028. Hard-to-fill positions will be benchmarked more often. The maximum represents growth and subject matter expertise in the position/job class.~~

- a. ~~Initial Placement In Salary Range: New Principals to the district shall be placed within the respective salary range at the discretion of Human Resources. Internal employees hired into the unit and/or current Principals promoting within the unit shall be placed at the discretion of Human Resources based on qualifications/experience and may be placed above the top of the range. The minimum to midpoint of each pay grade will~~

serve as a guide for the hiring range. Initial placement will be determined based on education, experience, internal equity, and/or whether the position is hard to fill. A report of new Principal salary placements shall be made to the Association upon request.

- b. Principal on Special Assignment: Principals and Assistant Principals reassigned to a building assignment will return to the classification they held prior to the district-wide administrative assignment, unless the employee is promoted and then placement will be in accordance with the language in letter a. ~~Initial~~ Placement in Salary Range.
- c. Salary Enhancement: A ~~five percent (5.15%)~~ increase to Principal's base salary shall be effective July 1, ~~2023~~2025, and a ~~three percent (3%)~~ increase to Principal's base salary shall be effective July 1, ~~2024~~2026. Base salary increase will be calculated as a percentage on the base salary ~~plus performance increment earned~~ at the end of the prior school year. ~~Principals who have separated service prior to ratification of this agreement will not be eligible for retroactive compensation. If an employee reaches the new maximum salary, any negotiated salary enhancements will be paid as a stipend in 24 equal payments and will not affect base salary.~~
- d. Pay for Performance Stipend: Pay for performance stipend will be based on job performance and leadership. Pay for performance will be paid as a stipend based on performance level and base salary.
- Employees who work less than 120 days of paid service do not qualify for the pay for performance stipend.
  - Employees who complete at least 120 days of paid service, but less than their contracted year, will receive a prorated pay for performance stipend.
  - Employees who complete their contracted year (including FMLA and/or ADA qualified leaves) will receive the full pay for performance stipend.

Performance evaluations must be completed and turned into Human Resources by July 20<sup>th</sup> in order for the stipend to be paid on the August 20<sup>th</sup> paycheck. If completed after July 20<sup>th</sup> the stipend payout will be within 3 pay periods.

Pay for Performance Amounts Awarded for Performance Levels:

- |                     |            |
|---------------------|------------|
| i. Exemplary:       | 2.3%       |
| ii. Accomplished:   | 1.4%       |
| iii. Developing:    | 0.7%       |
| iv. Unsatisfactory: | No Stipend |

- e. Regular Review: The parties shall regularly review the applicable performance measures, tools, rubrics, etc. relating to the Performance Evaluation.
- f. Any employee who begins service after July 1 or ends service prior to June 30<sup>th</sup> of any given school year will be paid for days worked up to a maximum of 225 days during that school year.

**Section 2. Retirement Savings Plan:** The District will match the contribution of an eligible Principal according to the following schedule to an approved 403(b) retirement savings plan. The plan must meet the District's guidelines for approval.

Subd. 1. District Annual Match: The District's maximum annual match of an eligible Principal's contribution will be \$34,000.00 effective July 1, 2025. Effective July 1, 2026 the District's maximum annual match of an eligible Principal's contribution will increase to \$5,000.00. Principals may choose to defer more than the District annual match amount. The District annual match contributions will be evenly distributed over twenty-four (24) pay periods.

**Section 3. Retirement Incentive Pay:**

Subd. 1. Exclusion: This Section shall apply only to Principals whose service, in any capacity with the District, has been full time, as defined by this Agreement, and whose service began prior to July 1, 1998. For Principals whose employment began after this date, the provisions of this Section will not be applicable.

Subd. 2. Eligibility: Principals who have completed at least ten (10) years of continuous service, in any capacity with the District, and who are at least fifty (50) years of age shall be eligible for retirement incentive pay pursuant to the provisions of this Section upon submission of a written resignation accepted by the School Board, provided that such notice is given by March 1st.

Subd. 3. Calculation of Benefit: A Principal will be eligible to receive as retirement incentive pay upon their retirement in the amount obtained by multiplying one hundred percent (100%) of their unused number of sick leave days, but in any event not to exceed one hundred ninety-two and one half (192.5) days, times their daily rate of pay.

Subd. 4. Determination of Daily Rate: In applying these provisions, the daily rate of pay shall be based upon the total annual compensation at the time of retirement.

Subd. 5. Payment Schedule 50-54: A Principal who retires at age fifty to fifty-four (50-54) will receive the retirement incentive pay on July 20th if their birth date is between January 1st and June 30th in the year they reach age fifty-five (55). If their birth date is between July 1st and December 31st, they will receive their retirement incentive pay on January 20th of the following year.

Subd. 6. Payment Schedule 55 & Over: Retirement incentive pay for those ages fifty-five (55) or older shall be paid by the District according to the following schedule. Principals who retire between January 1st and June 30th shall receive their retirement incentive pay July 20th of that year. Principals who retire between July 1st and December 31st shall receive their retirement incentive pay on January 20th of the following year. In the event of a Principal's death after having retired from the District, the remaining amount of retirement incentive pay shall be paid to their estate.

Subd. 7. Discharge: Retirement incentive pay shall not be granted to any Principal who is discharged by the School District.

**Section 4. Work Year:** The Principals' work year is defined in Article VI, Section 1, ~~Subd. 1~~. A Principal may be allowed to reschedule their work year up to a maximum of seven (7) days from days when school is in session to days when school is not in session. The adjustment shall not normally be granted for the first and last days of school. Any request for an adjustment in a Principal's work year is to be submitted to the Assistant Superintendent of the Division of Leadership, Teaching and Learning, for approval. A part of the approval process will be designating when the days will be rescheduled and tentative activities planned.

Subd. 1. Retirement Work Year Adjustment: Any Principal who is in their last year of work prior to retirement may elect to reschedule up to fifteen (15) days of their work year, or may reduce their work year by up to fifteen (15) days so that their last day of work will be completed by June 15th. Upon submitting a letter of resignation, a Principal shall request to reschedule or reduce their work year to the appropriate Assistant Superintendent. Reduction in the work year will result in a pro rata salary reduction based on the Principal's daily rate of pay.

Subd. 2. Emergency School Closing: In the event school starts late or is closed early due to inclement weather or other emergency situations, Principal's work assignment will be determined by the Superintendent or designee. In the event school is canceled due to inclement weather or other emergency situations, Principals will follow the direction of the Superintendent or designee regarding reporting to work. When staff are directed not to report, Principals will be available by phone and/or email for business related purposes during normal school hours on the cancellation day.

Subd. 3. Parent/Teacher Conferences: Principals are expected to be present during scheduled parent/teacher conferences at their building. ~~An amount equal to the principal's daily rate of four days (32 hours) will be added to the principal's base salary effective July 1, 2024.~~

Subd. 4. Principals may schedule the following as work days: Labor Day, Friday after Thanksgiving, Dec. 24<sup>th</sup>, Dec. 31<sup>st</sup>, Martin Luther King, Jr. Day, President's Day, and Memorial Day, subject to supervisor approval.

## ARTICLE VII GROUP INSURANCE

**Section 1. Eligibility:** Qualifications shall include those established by the School Board and the carrier of the coverage.

**Section 2. Enrollment:** All Principals qualifying shall enroll for such coverage in accordance with the procedures established by the School Board.

**Section 3. Selection:** The School Board will make the selection of insurance carriers and policies. The Osseo Principals' Association will have representation on the School District Insurance Advisory Committee.

**Section 4. Health Insurance:** A Principal may enroll in one of the ~~hospital-medical~~basic group health and hospitalization plans and may enroll in the dental insurance ~~programs-plan~~ provided by the District. Principals will be allowed to waive health coverage in the District’s health plan upon sufficient proof that the Principal has obtained group health coverage through another source (e.g. spouse). The Human Resources department shall determine the basis for sufficient documentation of group coverage from another source. The District retains the right to re-examine waiver of health coverage on a year-to-year basis.

Subd. 1. District Contribution: Basic Group Health and Hospitalization Plans:

The District will contribute up to the following amounts monthly, towards the District’s Group Health Insurance premiums for full time employees. Any portion of the premium that exceeds the District contribution will be paid by the employee and paid by payroll deduction.

**Effective July 1, 2023**

	Single	Employee +1	Family
High*	\$621.58	\$966.64	\$1,548.73
Value	\$621.58	\$966.64	\$1,548.36
HSA Plan	\$480.51	\$963.07	\$1,541.85

**Effective July 1, 2024**

	Single	Employee +1	Family
High*	\$621.58	\$966.64	\$1,548.73
Value	\$683.73	\$1,063.30	\$1,703.60
HSA Plan	\$538.17	\$1,078.64	\$1,726.87

**Effective July 1, 2025**

	Single	Employee +1	Family
High*	\$621.58	\$966.64	\$1,548.73
Value	\$683.73	\$1,063.30	\$1,703.60
HSA Plan	\$538.17	\$1,078.64	\$1,726.87

**Effective July 1, 2026**

	Single	Employee +1	Family
High*	\$621.58	\$966.64	\$1,548.73
Value	\$724.75	\$1,127.10	\$1,805.82
HSA Plan	\$570.46	\$1,143.36	\$1,830.48

\*The High Plan is no longer available for new enrollment. All existing members on the High Plan will continue to receive the district contribution to the High Plan health insurance as indicated in the table above.

### Subd. 2. High Deductible Health Plan (HSA Plan) - Contributions to Health Savings Accounts

As recommended by the School District Insurance Advisory Committee, those employees participating in the HSA compatible health plan shall receive the following contributions to a qualifying Health Savings Account (HSA). Contributions will only be made to District approved HSA depository.

- Single HSA Coverage: \$200 per month
- Employee+1 Coverage: \$400 per month
- Family Coverage: \$400 per month

District contributions to the HSA trust account will be made each month. Contributions for July and August will be made at the same time as the September contribution. In the event of hardship, the parties agree to meet and confer to discuss alternatives to the contribution timelines.

The school district will pay all administrative fees associated with the plan.

Subd. 3. Continuation of Coverage Upon Retirement: For Principals hired prior to July 1, 2007, the School Board shall provide and pay for hospital and medical insurance in the School Board's group health and hospitalization plan for any Principal who retires after reaching the age of fifty-five (55) until the Principal qualifies for Medicare, or accepts another hospital and medical insurance program. This provision shall apply to single and dependent coverage, if applicable.

For Principals hired on or after July 1, 2007, the School Board shall provide and pay for hospital and medical insurance in the School Board's group health and hospitalization plan for any Principal with seven (7) or more years of continuous employment in the district in any capacity who retires after reaching the age of fifty-five (55) until the Principal qualifies for Medicare, or accepts another hospital and medical insurance program, This provision shall apply to single and dependent coverage, if applicable.

Effective beginning August 1, 2014, a Principal hired into this contract group, that has not received this benefit while serving in another ISD 279 management group, will not be eligible to receive this benefit.

A retired Principal, who is eligible for this benefit and accepts another hospital and medical insurance plan between age fifty-five (55) and the age the Principal qualifies for Medicare, shall be allowed to re-enter the School Board's group health and hospitalization plan one time only, with no penalty.

A Principal who is eligible for this benefit and retires before age fifty-five (55) as provided for in Article VI, Section 3 of this Agreement, shall also be eligible for this provision, upon reaching

age fifty-five (55), provided that the Principal has enrolled in and maintained hospital and medical insurance at their expense from the age of retirement to June 30<sup>th</sup> of the year after they reach the age of fifty-five (55).

Subd. 4. Insurance Program Eligibility After Qualifying for Medicare: This insurance coverage shall continue beyond the date a Principal qualifies for Medicare as permitted by law. The premium as determined by the insurance carrier shall be paid by the retiree.

Subd. 5. Married Couples in District with Family Coverage: When a Principal and their spouse are both employed by the District and are eligible for the District's group health and hospitalization plan, and both Employees enroll in the same hospitalization plan, the full premium will be paid by the District.

### **Section 5. Dental Insurance:**

Subd. 1. Single Coverage: The District will pay up to \$28.00 per month for individual coverage for each full-time Principal who qualifies for and enrolls in the District's group dental insurance plan.

Subd. 2. Family Coverage: The premium cost of the family/dependent coverage for each full-time Principal who qualifies for and enrolls in the District's group dental insurance plan and who qualifies for family/dependent coverage will be paid in total by the Principal and paid by payroll deduction minus the District's contribution for single coverage. Whether the District offers family/dependent coverage is subject to the conditions as established by the carrier(s).

### **Section 6. Section 125 Flexible Spending Plan:** The District shall provide a Section 125 Flexible Spending Plan under the Internal Revenue code for all licensed staff.

Subd. 1. Description: The Section 125 Plan (Flexible Spending Plan) offered by the School is a plan established to provide a way to save money on costs for medical and dependent care expenses. The three (3) accounts allow payment for health insurance premiums, certain out-of-pocket health care expenses, and dependent care expenses with pre-tax dollars. It is a salary reduction plan permitting participants to choose among more than one benefit. It is classified as a "Cafeteria Plan" for federal income tax purposes. The plan year will commence July 1<sup>st</sup> through June 30<sup>th</sup> of each year. There are three (3) components to the plan:

1. District provided health plan insurance premium deduction with pre-tax dollars.
2. Dependent care reimbursement account.
3. Medical expense reimbursement account.

**Section 7. Group Term Life Insurance:** The School Board shall pay full premium for group term life insurance for all Principals employed by the School Board who qualify for and enroll in the existing group term life insurance plan of the School Board. Principals who qualify and enroll will be covered by group term life insurance to a maximum of \$300,000.

**Section 8. Supplemental Group Term Life Insurance:** Full-time Principals shall have the option, subject to the conditions established by the School Board's carrier for group term life insurance as provided in Section 5 of this Article to purchase supplemental group term life insurance with AD&D

in the amounts of \$100,000, \$200,000, \$300,000, or \$400,000 not to exceed four (4) times annual salary. In the event of early retirement, a Principal may continue to purchase supplemental life insurance until they reach the age of sixty-five (65).

**Section 9. Long-Term Disability Income Protection:** The School Board shall pay the full premium in the existing long-term disability income protection plan of the School Board for all Principals employed by the School Board who qualify for and enroll in such coverage. This coverage shall apply to total annual salary. Principals who have qualified for long term disability insurance and who previously qualified for the District's health and hospitalization insurance benefits shall have these benefits maintained for a period of one (1) year from the date of disability. Thereafter, these benefits will be available to the Principal at their expense. See MOU Long-Term Disability Coverage for Mental Health & Chemical Dependency.

**Section 10. Claims Against the School District:** It is understood that the School Board's obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claim shall be made against the School Board as a result of a denial of insurance benefits by an insurance carrier.

## ARTICLE VIII LEAVES OF ABSENCE

### **Section 1. Sick Leave:**

Subd. 1. Principals shall be eligible for sick leave under one (1) of the following conditions:

- a. Earn & Accumulation: Full-time Principals shall accrue sick leave at the rate of twelve (12) days per year, one (1) day per month), and accrual for unused sick leave shall be unlimited. Principals working less than a full year will have their sick leave days prorated.
- b. Use-Pregnancy: A Principal may utilize available sick leave, subject to the provisions of this Section and Section 8 of this Article, for periods of disability relating to pregnancy, miscarriage, abortion, or childbirth. Such a Principal shall notify Human Resources in writing no later than the end of the sixth (6<sup>th</sup>) month of pregnancy indicating the intention to utilize sick leave, and also at such time shall provide a medical provider's statement indicating the estimated date of delivery of the child and estimated period of disability. A licensed medical provider will determine the definition of disability.
  1. A Principal (other than the pregnant parent) may utilize up to thirty (30) days of sick leave in connection with the birth of their child. Such leave will be deducted from Family Illness Leave.
  2. A Principal may utilize up to thirty (30) days of sick leave for the adoption of a child, subject to the provisions of this Section and Section 8 of this Article.

Subd. 2. Use: Sick leave with pay shall be allowed by the School Board whenever a Principal's absence is found to have been due to an illness that prevented their attendance at work and performance of duties on that day or days.

Subd. 3. Medical Verification: The District may require the Principal to furnish a medical certificate from a qualified medical provider as evidence of illness, indicating such absence was due to illness, in order to qualify for sick leave pay. However, the final determination as to the eligibility of a Principal for sick leave pay is reserved to the District.

Subd. 4. Medical Request: In the event that a medical certificate will be required, the Principal will be so advised.

Subd. 5. Approval: Sick leave pay shall be approved only upon submission of an authorized sick leave pay request submitted to Human Resources.

Subd. 6. Use - Absences Covered by Workers' Compensation and/or Long-Term Disability (LTD):

- a. A Principal who is absent from work as a result of a compensable injury incurred in the service of the School Board under the provisions of the Workers' Compensation Act and/or an absence covered by the School Board's long-term disability insurance; the School Board will pay the difference between the compensation received pursuant to the Workers' Compensation Act and/or LTD by the Principal and the Principal's base rate of pay to the extent the Principal has accrued sick leave available.
- b. A Principal who is on an accrued sick leave basis shall have a deduction made from the Principal's accrued sick leave according to the pro rata portion of days of sick leave which is used to supplement Workers' Compensation and/or LTD payments.
- c. The District will make such payment to the Principal only during the period of disability.
- d. In no event shall the additional compensation paid to the Principal by virtue of sick leave pay result in the payment of a total daily, weekly, or monthly compensation that exceeds the base compensation of the Principal.
- e. A Principal who is absent from work as a result of an injury compensable under the Workers' Compensation Act and/or an absence qualifying the Principal for LTD payments shall submit their Workers' Compensation check and/or LTD payment, endorsed to the School Board prior to receiving payment from the District for this absence.
- f. A Principal who is unable to perform their duties and responsibilities due to a physical assault resulting in an injury which occurs while on duty as a result of a work related incident and/or carrying out building supervisory responsibilities shall be entitled to compensation without use of sick leave for up to fifteen (15) days of absence per incident. Thereafter, the compensation will be paid per a. through e. of this Subdivision.
- g. If a full-time Principal incurs an injury as described in f. of this Subdivision, and such injury causes the Principal to work less than full-time, the District will contribute the full cost of the health and hospitalization insurance plan in which the Principal is enrolled.

## **Section 2. Family Illness:**

Subd. 1. Use: Principals will be granted up to a maximum of ten (10) days absence upon approval of Human Resources, for illness in the Principal's or spouse's immediate family that may or may not otherwise be covered under the Family and Medical Leave Act (FMLA) and/or state statute. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian and any other relative or non-relative who stands in the same relationship with the Principal. Such absences will be deducted from accrued sick leave. If the Principal does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay.

## **Section 3. Bereavement Leave:**

Subd. 1. Use – Immediate Family: Principals will be granted up to five (5) days per occurrence for absence due to death of each member of the Principal's or spouses immediate family. The immediate family will include parent, sister, brother, spouse, son, daughter, son-in-law, daughter-in-law, grandparent, grandchildren, guardian, and any other relative or non-relative who stands in the same relationship with the Principal. Such absences will be deducted from accrued sick leave. If the Principal does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay. Additional absences, but not to exceed five (5) additional days may be granted.

Subd. 2. Use – Not Immediate Family: Absence due to death of a person not listed in Subd. 1 shall be limited to one (1) day per occurrence per year. Such absences will be deducted from accrued sick leave. If the Principal does not have sufficient accrued sick leave, there will be a salary deduction equal to the pro-rated daily rate of pay.

**Section 4. Jury Service Leave:** An employee summoned to jury duty will be granted time off with pay.

Subd. 1. Notice to School District: Employees who receive a summons are to call and/or email the Human Resources Attendance Specialist and their supervisor immediately to notify them of the proposed dates of service.

Subd. 2. Remittance of Stipend: Employees who receive a stipend for jury duty are to reimburse the School District for the amount received, minus the mileage allowance if they were on jury duty during school time.

Subd. 3. Commencement of Leave: Employees on-call for jury duty will need to report to work until they are summoned to appear for jury duty. Failure to do so will result in a deduction of pay for the days of work missed.

Subd. 4. Pay: Employees will have no loss of pay as a result of jury duty if the provisions of Subd. 1 through 3 are met.

## **Section 5. Court Appearances:**

Subd. 1. Request of School Board: When the School Board is a party in a litigation, and a Principal of the District appears at the request of the School Board or as codefendant in a case against the School Board, the Principal will be entitled to their pay and no deduction of any leave provision will be charged to the Principal.

Subd. 2. Other Requests: If a Principal receives a notice to supply information or testify in a civil or criminal court proceeding as a result of their employment, they must notify the Assistant Superintendent, Division of Leadership, Teaching and Learning, and the Director, Human Resources. If the Principal must appear at the proceeding, the Principal will be entitled to their pay and no deductions of any leave provisions will be charged to the Principal. If the matter is a result of actions for which the Principal has been found to have acted improperly and thus disciplined, by the Assistant Superintendent, Human Resources, the day(s) absent will be deducted from Personal Leave or Short-Term Leave referenced in this Article.

Subd. 3. Action Against School Board: If the matter is a result of actions by a Principal against the School Board/District, the day(s) absent will be deducted from personal leave or short-term leave. Additional short-term leave will be granted if necessary.

**Section 6. Personal Leave:** A Principal will be credited one (1) personal leave day each year, accumulative to five (5) days. ~~Personal leave may be used for activities requiring the Principal's personal attention not covered or requested under other provisions of this Agreement.~~

Subd. 1. Requests: Requests for personal leave must be submitted through the district's absence management system at least three (3) days in advance, except in event of emergencies.

Subd. 2. Limit: At no time shall more than four (4) Principals be granted personal leave.

Subd. 3. Exclusion: A personal leave day will not normally be granted on the first day of the student school year, the last day of the student school year, in conjunction with Principal staff development days and before/after natural breaks in the school year. Personal leave days that fall on the excluded days will only be considered for approval for special circumstances with written explanation by the Principal and approval of Human Resources.

**Section 7. Child Care/Adoption Leave:**

Subd. 1. Purpose: A Principal, upon request, may be granted a leave for the purpose of child care of a newborn child or for the adoption of a child. The Principal will be required to concurrently take a leave pursuant to the Family/Medical Leave Act (FMLA). This leave will be granted to one (1) parent of a newborn or adopted child provided such parent is caring for the child. Principals may be granted partial leaves of absence appropriate to the job assignment.

Subd. 2. Request: A Principal making application for childcare leave will inform Human Resources in writing of the intention to take the leave at least three (3) calendar months before commencement of the intended leave. For an adoption leave, the Principal will inform Human Resources in writing at the earliest opportunity of the intention to take the leave.

Subd. 3. Use of Sick Leave for Pregnancy: If the reason for the leave is occasioned by pregnancy,

a Principal may utilize sick leave pursuant to the sick leave provisions of this Article during a period of physical disability. A pregnant teacher will also provide at the time of the leave application, a statement from their licensed medical provider indicating the expected date of delivery.

Subd. 4. Use of Sick Leave for Adoption: A Principal may request to use up to thirty (30) days of accumulated sick leave for adoption to assist in preparation and legal reasons of the adoption, as well as necessary travel and initial adjustment of the child. These days need not be taken consecutively.

Subd. 5. Date of Leave: The effective beginning date of a childcare/adoption leave and its duration will be determined by mutual consent between the Principal and Human Resources. In determining the date of the commencement and duration of the leave, Human Resources will review each case on its individual merits taking into consideration the following:

- a. The continuity of the instructional program for students. The commencement of the leave should normally coincide with some natural break in the school year, e.g., winter vacation, spring vacation, end of a grading period, the end of the school year or the like.
- b. The request of the Principal.
- c. The specific employment duties of the Principal involved.
- d. The health and welfare of the Principal, unborn child or adopted child.
- e. The recommendation of the Principal's licensed medical provider.

Subd. 6. Duration: In making a determination concerning the commencement and duration of a childcare/adoption leave, the School Board will not in any event be required to:

- a. Grant any leave of more than twelve (12) months in duration.
- b. Permit the Principal to return to their employment prior to the date designated in the request for the leave, unless by mutual agreement of the Principal and Human Resources.

Subd. 7. Approval of Leave: If the Principal complies with all provisions of this section and a leave is granted by the School Board, the Principal will be notified in writing.

Subd. 8. Termination of Leave: Interruption of pregnancy will terminate the leave. Human Resources may require in such cases forty-five (45) days' notice to return.

Subd. 9. Reinstatement: A Principal returning from childcare/adoption leave will be re-employed in the position occupied prior to the leave, subject to the following conditions:

- a. The position has not been abolished.
- b. The Principal is not physically or mentally disabled from performing the essential duties of such position.

Subd. 10. Failure to Return: Failure of the Principal to return pursuant to the date determined in this section will constitute grounds for termination by the District unless the District and the Principal mutually agree to an extension of the leave.

Subd. 11. Probationary Period: The parties agree that the applicable periods of probation for Principals as set forth in Minnesota Statutes are intended to be periods of actual service enabling the District to have an opportunity to evaluate a Principal's performance. The parties agree, therefore, that periods of time for which the Principal is on childcare/adoption leave will not be counted in determining the completion of the probationary period.

Subd. 12. Experience Credit: A Principal who returns from childcare/adoption leave within the provisions of this Section will retain all previous experience credit for pay purposes and any unused leave time accumulated under the provisions of this Article at the commencement of the leave. The Principal will not accrue additional experience credit for pay purposes or leave time during the period of absence.

Subd. 13. Salary: Any childcare/adoption leave of absence granted under this Section will be a leave without pay except as provided in Section 1 of this Article.

Subd. 14. Insurance: A Principal on childcare/adoption leave of absence is eligible to participate in group insurance programs if permitted under the insurance policy provisions, but will pay the entire premium for such programs as the Principal wishes to retain, following FMLA. The right to continue participation in such group insurance programs, however, will terminate if the Principal does not return to the District pursuant to this Section.

Subd. 15. Notification to Return: A Principal on childcare leave will be sent a Letter of Assignment from Human Resources at least sixty (60) days prior to the specified return of said leave. The Principal shall lose all re-employment rights if the Principal refuses or fails to return the Letter of Assignment within ten (10) days.

**Section 8. Long-Term Leave:**

Subd. 1. Eligibility: Principals with a minimum of three (3) years of experience in the District may apply for an unpaid leave of absence. Additional leaves may be granted at the discretion of the Executive Director of Human Resources.

Subd. 2. Duration: Leave may be granted for a period of time not to exceed one (1) year.

Subd. 3. Insurance: A Principal on an approved long-term leave is eligible to participate at their own expense in the health and hospitalization program of the District. This participation will be subject to the conditions prescribed by the insurance carrier.

Subd. 4. Benefit Accrual: A Principal on approved long-term leave shall retain accrued benefits as of the beginning date of the leave. No benefits will accrue during the period the Principal is on leave.

Subd. 5. Purpose: Consideration for granting long-term leaves will be given for:

- |   |  |
|---|--|
| Education   | Health   |
| Retraining or career change<br>(not including employment in<br>another School District) | Election to political office<br>Approved travel<br>Family reasons (issues) |

Subd. 6. Requests: Requests for leaves must be made at least thirty (30) days in advance via the District leave of absence request procedure and submitted to the administrator in charge for their recommendation. Final approval will be made by the Executive Director of Human Resources.

Subd. 7. Notification to Return: A Principal on long-term leave must submit a notification of intent to return from leave in writing to the Executive Director of Human Resources according to the following schedule:

- a. When the return date of said leave is intended to coincide with the opening of school, notification shall be given by March 1<sup>st</sup> of the preceding school year.
- b. At least sixty (60) days prior to the specified return of said leave when such date falls at any other time during the school year.

Subd. 8. Reinstatement: A Principal returning from long term leave shall be re-employed in an available vacancy within the same class held prior to the leave or, if no vacancy exists in that class, the Principal will be returned to the nearest lower class where a vacancy exists, subject to the following conditions:

- a. That a vacancy exists at the time of return from leave. If no vacancy exists, the Principal will be placed on a waiting list for a maximum of six (6) months' time and will be returned to their same class or the nearest lower class within the six (6) months. If no vacancy exists, the Principal shall lose all re-instatement and re-employment rights.
- b. That the Principal is not physically or mentally disabled from performing the essential duties of such position.

Subd. 9. Failure to Return from Leave: The Principal shall lose all re-employment rights if the Principal does not provide proper notice of intent to return from leave in accordance with the provisions outlined in Subdivision 7 of this Section.

**Section 9. Short-Term Leave:** Principals may apply for a short-term leave of absence.

Subd. 1. Salary: Short-term leave shall be without pay.

Subd. 2. Duration: Short-term leave may be granted for not more than ten (10) working days.

Subd. 3. Requests: Requests for short-term leave shall be made five (5) days in advance except in the case of emergencies. The request shall be submitted via the District leave of absence request procedure and shall clearly state the reason for such request. Any special conditions or arrangements established by the supervisor for a short-term leave shall be in writing to the individual requesting the leave. All conditions established must be met to be eligible for the leave.

Subd. 4. Approval: Short-term leave shall be granted only in special circumstances and must be approved by Human Resources.

Subd. 5. Eligibility: Short-term leave shall normally be available no more than once during the ~~2021-2023~~ Agreement.

**Section 10. Organizational Leave:** Officers of the Association (president, vice-president, secretary and treasurer) may be granted three (3) days leave per year to conduct the business of the organization. The cost of these days shall be deducted from the individual's salary. Request for such leave shall be made to the Superintendent or their designee at least five (5) days in advance and will state the reason for the proposed leave.

**Section 11. Released Time for Negotiations:** When negotiating and/or mediation and/or arbitration sessions are scheduled by mutual consent between the Principals and the School Board or its duly designated officials during school hours, three (3) members of the Principals' negotiating team will be released from their regular administrative responsibilities for this purpose without loss of pay.

**Section 12. Religious Leave:** Principals may be granted up to three (3) days of religious leave. Principals must make application, including a brief summary of details of the request to Human Resources at least three (3) days prior to the religious leave. Human Resources will notify the Assistant Superintendent, Division of Leadership, Teaching and Learning to make the necessary arrangements allowing the Principal to make up the days at some other prearranged time. However, a Principal may utilize provisions outlined in Section 6, Personal Leave, or Section 1 Sick Leave, if so desired. If the Principal chooses none of the options as outlined herein, leave may be granted with full loss of pay. At no time shall more than two percent (2%) of the Principals be granted religious leave on a given contract day.

**Section 13. Extended Leave of Absence:**

**Subd. 1. Authority:** Pursuant to Minnesota Statutes 122A.46 and 354.094, the School Board may grant an extended leave of absence of at least three (3) years but no more than five (5) years. However, the granting of extended leaves of absence is purely within the discretion of the School Board and the School Board reserves the right to refuse to grant any and all extended leaves if, in the judgment of the School Board, such leaves should not be granted.

**Subd. 2. Conditions:** The School Board will consider the granting of extended leaves only under the conditions as they are described in M.S. 122A.46 and 354.094.

**Subd. 3. Eligibility:** Principals must have a minimum of seven (7) consecutive years of full-time teaching service in the District and at least ten (10) years of allowable service as defined in Section 354.05, Subdivision 13 to be eligible for extended leave of absence.

**Subd. 4. Requests:** Requests for extended leaves of absence must be submitted to the Executive Director of Human Resources by April 1st of the school year immediately preceding the school year for which the extended leave would commence.

**Subd. 5. Reinstatement:** A Principal returning from an extended leave of absence will be reinstated to a position in accordance with the Principal transfer process and in accordance with MN Statute 122A.46. according to the following guidelines and subject to the following conditions:

- a. That the Principal is not physically or mentally disabled from performing the essential duties of such position.

- b. That the Principal has provided timely notification of intent to return as defined in Subdivision 6 of this Section.

Subd. 6. Notification of Return: The School Board is not obligated to reinstate any Principal who is on an extended leave of absence pursuant to Section 122A.46 unless the Principal advises the School Board in writing of the intention to return before February 1st in the school year preceding the school year in which the Principal wishes to return or by February 1st in the calendar year in which the leave is scheduled to terminate. The District may initiate termination of employment proceedings against any Principal who fails to respond in writing by February 1st in the calendar year in which the leave is scheduled to terminate.

#### **Section 14. Unrequested Leave of Absence**

Subd. 1. Purpose: The School Board may place on unrequested leave of absence, without pay or fringe benefits, as many principals as may be necessary because of discontinuance of position, lack of students, financial limitations, or merger of classes by consolidation. The unrequested leave shall be effective at the close of the school year. In the event a principal or assistant principal must be placed on unrequested leave of absence due to discontinuance of position, lack of students, financial limitations, or merger of classes by consolidation the provisions of M. S. 122A.40, as amended, shall apply.

#### Subd. 2. Definitions:

- a. For the purpose of this Article, a “principal” shall mean a continuing contract principal or assistant principal of a secondary or an elementary school, or a principal or assistant principal on special assignment within the district.
- b. For purposes of this Article, “seniority” shall mean employment under a continuing contract as principal or assistant principal with a seniority date determined by Section 3 hereof involving continuous service with the School District. For purposes of seniority standing, it is understood that a principal on leave of absence pursuant to this Agreement shall continue to accrue seniority during such leave of absence.
- c. Notwithstanding any other provision of this Article, a continuing contract principal who has held seniority as a principal shall continue to retain the original seniority date and hold seniority if such principal becomes employed in a part-time position involving continuous service.

#### Subd. 3. Establishment of a Seniority List:

- a. A continuing contract principal who works on a continuous contract, or an administrator, not currently serving as a principal but who has rights will be placed on the appropriate seniority list. i.e. Principal, Teacher.
- b. Time served as an acting principal establishes the date of seniority if employment in the same category is immediately continued upon completion of the acting principalship.

- c. Probationary principals shall acquire seniority after completion of the probationary period and upon such completion their names will appear on the seniority list with a seniority date relating back to the first date of employment in the Osseo Principal's Association bargaining group.
- d. In the event the principals have equal seniority, their seniority ranking shall be determined by:
  - 1. Length of continuous working experience in the District including approved leaves of absence
  - 2. Lower file folder number with the Minnesota Department of Education

Subd.4. Placement on Unrequested Leave of Absence:

- a. No continuing contract principal or assistant principal shall be placed on unrequested leave of absence while a probationary principal is in position.
- b. Principals and assistant principals shall be placed on unrequested leave in reverse order of their hiring on the principal seniority list.
- c. In the event of a tie in seniority the district retains the right to choose the principal that will be displaced.

Subd 5. Reinstatement:

- a. Principals shall be recalled from an unrequested leave of absence to available positions in the School District for which they are both certified and for which they are qualified pursuant to the provisions of this Article. Principals will be recalled to available positions in inverse order in which they were placed on unrequested leave of absence.
- b. The School Board shall maintain a recall list in accordance with this Article. This list shall be updated every April 15 and October 1, and a copy shall be forwarded to the Association of principals.
- c. No appointment of a new principal shall be made while there is available, on unrequested leave, a principal who is properly licensed as provided in this Article to fill such vacancy unless the principal on unrequested leave declines the position.
- d. Notification shall be by certified mail to the last known address of the principal as recorded in the Human Resources office. In the event a principal declines a principal position or fails to notify the School Board in writing of the principal's intentions within ten (10) business days after receipt of notification, the principal shall be removed from the recall list.
- e. A principal placed on unrequested leave of absence may engage in teaching or any other occupation during the period of this leave. Nothing in this Article shall be construed to impair the rights of principals placed on unrequested leave of absence to receive unemployment compensation, if otherwise eligible.

- f. The unrequested leave of absence shall not impair the continuing contract rights of a principal or result in the loss of any benefits accrued under the Master contract while the principal was employed by the School Board.
- g. The unrequested leave of absence of a principal who is not reinstated shall continue for a period of three (3) years from the date the principal's unrequested leave of absence began or until the principal fails to respond within ten (10) business days after the date of notification or until the principal submits in writing a request to be removed from the recall list, whichever occurs first.

## ARTICLE IX PROFESSIONAL FUNDS

**Section 1. Professional Associations Fund:** The School Board will establish a fund for the purpose of payment of membership dues in appropriate professional organizations in an amount not to exceed ~~\$1,200~~\$1,000 annually for each Principal.

Subd. 1. Cost of Membership: ~~Normally, the~~The District will pay the cost of membership in one (1) national Principals' organization and its corresponding state ~~affiliate~~association (NASSP, MASSP, NAESP, and MESPA). A principal may request approval for membership~~However, should a Principal desire affiliation~~ in another professional organization ~~because of a due to~~ special interest or special project assignment, ~~they may request approval for membership~~ To the extent funds are available within the amount established in Section 1, the District will reimburse the cost of the annual Board of School Administrators' fee.

Subd. 2. Application Process: The Principal must submit a BA 9 (Check Request Form) accompanied by the membership application or renewal form to the Assistant Division of Leadership, Teaching and Learning. The appropriate Assistant Superintendent must approve all organizational dues.

Subd. 3. Organizations Excluded: The District shall not pay dues for any "Employee organization" means any union or organization of public employees as defined in M.S. §179A.03, Subdivision 6.

Subd. 4. Combining Professional Funds and Conference Fund: The allocation for professional associations may be combined with funds allocated for professional conferences; however, participation in professional associations is a priority. Any funds remaining at the end of each year will automatically be transferred to the Principal's Professional Conference Fund.

Subd. 5. Transferability: The Professional Associations Fund cannot be transferred or used for other Principals in the District.

**Section 2. Professional Conference Fund:** The School Board will establish a fund for the purpose of covering conference expenses such as: registrations, mileage, meals, lodging, parking and transportation. The cost will be associated with attendance at approved seminars/conferences/workshops.

Subd. 1. Amount: Effective July 1, ~~2015~~2025, a two (2) year allocation of ~~\$2,400.00~~\$1,200.00 will be established for each Principal. The allocation is renewed every two (2) years.

Subd. 2. Carry over: Any funds remaining at the end of contract year one (1) will carry over to contract year two (2). In the instance that a Principal is not able to expend their conference funds during the two (2) year period due to circumstances out of their control, the Principal may request approval to carry over their conference funds into the following year.

Subd. 3. Approval Process: All requests to attend a seminar/conference/workshop shall be made to the appropriate Assistant Superintendent. All seminar/conference/workshop attendance requires the prior approval of the appropriate Assistant Superintendent.

Subd. 4. Assignment Provision: If the appropriate Assistant Superintendent deems that a Principal is in need of improving their skills in a particular area, the Assistant Superintendent may assign a person to attend a seminar/conference/workshop. The costs will be charged to the Principal's Professional Conference Fund. However, there may be special projects, which are priorities of the District, where an Assistant Superintendent may request attendance at a seminar/conference/workshop. These expenses will be exempt from the Principal's Professional Conference Fund.

Subd. 5. Fund Exclusion: Principals may not access building-level staff development funds. They may access other staff development funds that are given to a building from sources like exemplary staff development funds or other grants.

Subd. 6. Combining Conference Fund and Professional Fund: The allocation for professional conferences may be combined with funds allocated for professional associations.

Subd. 7. Transferability: The professional seminar/conference/workshop funds cannot be transferred or used for other Principals or employees in the District.

## ARTICLE X GRIEVANCE PROCEDURE

**Section 1. Grievance Definition**: A "grievance" shall mean an allegation by a Principal resulting in a dispute or disagreement between the Principal and the School Board as to the interpretation or application of terms and conditions of employment insofar as such matters are contained in this Agreement.

**Section 2. Representative**:

- a. The Principal, administrator, or School Board may be represented during any step of the procedure by any person or agent designated by such party to act in their behalf.
- b. The Association may be represented at any level of the grievance procedure.

**Section 3. Definitions and Interpretations**:

Subd. 1. Extension: Time limits specified in this Agreement may be extended by mutual agreement.

Subd. 2. Days: Reference to days regarding time periods in this procedure shall refer to working days. A working day is defined as all weekdays not designated as holidays by state law.

Subd. 3. Computation of Time: In computing any period of time prescribed or allowed by procedures herein, the date of the act, event, or default for which the designated period of time begins to run shall not be included. The last day of the period so computed shall be counted, unless it is a Saturday, a Sunday, or a legal holiday, in which event the period runs until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.

Subd. 4. Filing: The filing or service of any notice or document herein shall be timely if it bears a postmark of the United States mail within the time period or if filed electronically, the electronic time stamp shall be used to determine compliance with the provisions of this section.

Subd. 5. Decisions: All decisions rendered, with the exception of decisions rendered at Level One of this grievance procedure, shall be in writing setting forth the decision and will be transmitted to all parties of interest and to the Association.

**Section 4. Time Limitation and Waiver:** Grievances shall not be valid for consideration unless the grievance is submitted in writing to the School Board's designee, setting forth the facts and the specific provision of the Agreement allegedly violated and the particular relief sought within twenty (20) days after the date the event giving rise to the grievance occurred. Such grievances must be filed in writing first with the supervisor and the Human Resources department. Failure to file any grievance within such period shall be deemed a waiver thereof. Failure to appeal a grievance from one (1) level to another within the time periods hereafter provided shall constitute a waiver of the grievance informally between the Principal and the School Board's designee.

**Section 5. Adjustment of Grievances:** The School Board, the Principal, and the Association's representative shall attempt to adjust grievances which may arise during the course of employment of any Principal within the District in the following manner.

Subd. 1. Informal Discussion: Before a written grievance is submitted, informal discussions shall take place between the aggrieved party, the supervisor and the Association representative. Through these discussions the parties shall attempt to resolve the problem.

Subd. 2. Level I: If the grievance is not resolved through informal discussions, the aggrieved party may submit the grievance in writing to the Executive Director of Human Resources. The Executive Director of Human Resources or designee shall give a written decision on the grievance to the parties involved within ten (10) days after receipt of the written grievance.

Subd. 3. Level II: In the event the grievance is not resolved in Level I, the decision rendered may be appealed to the Superintendent of schools, provided such appeal is made in writing within five (5) days after receipt of the decision in Level I. If a grievance is properly appealed to the Superintendent, the Superintendent or their designee shall set a time to meet regarding the grievance within fifteen (15) days after receipt of the appeal. Within ten (10) days after the

meeting, the Superintendent or their designee shall issue a decision in writing to the parties involved.

Subd. 4. Level III: In the event the grievance is not resolved in Level II, the decision rendered may be appealed to the School Board provided such appeal is made in writing within five (5) days after receipt of the decision in Level II. If a grievance is properly appealed to the School Board, the School Board shall set a time to hear the grievance within twenty (20) days after receipt of the appeal. Within twenty (20) days after the meeting, the School Board shall issue its decision in writing to the parties involved. At the option of the School Board, a committee or representative(s) of the School Board may be designated by the School Board to hear the appeal at this level and report its findings and recommendations to the School Board. The School Board shall then render its decision.

**Section 6. School Board Review:** The School Board reserves the right to review any decision issued under Level I or Level II of this procedure provided the School Board, or its representative notifies the parties of its intention to review within ten (10) days after the decision has been rendered. In the event, the School Board reserves the right to reverse or modify such decision.

**Section 7. Denial of Grievance:** Failure by the School Board or its representative to issue a decision within the time periods provided herein shall constitute a denial of the grievance and the Principal may appeal it to the next level.

**Section 8. Arbitration Procedures:** In the event that the Principal and School Board are unable to resolve any grievance, the grievance may be submitted to arbitration as defined herein:

Subd. 1. Request: A request to submit a grievance to arbitration must be in writing signed by the aggrieved party, and such request must be filed in the office of the Superintendent within ten (10) days following the decision on Level III of the grievance procedure.

Subd. 2. Prior Procedure Required: No grievance shall be considered by the arbitrator which has not been first duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3. Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties shall, within ten (10) days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the Bureau of Mediation Services to appoint an arbitrator, pursuant to the PELRA, providing such request is made within twenty (20) days after request for arbitration. The request shall ask that the appointment be made within thirty (30) days after the receipt of said request. Failure to agree upon an arbitrator or the failure to request an arbitrator from the Bureau of Mediation Services within the time periods provided herein shall constitute a waiver of the grievance.

Subd. 4. Submission of Grievance Information:

- a. Material Request: Upon appointment of the arbitrator, the appealing party shall within five (5) days after notice of appointment forward to the arbitrator, with a copy to the School Board, the submission of the grievance which shall include the following:

1. The issues involved
2. Statement of the facts
3. Position of the grievant

b. The School Board shall make a similar submission of information in accordance with Subd. 4. a. of this Section.

Subd. 5. Hearing: The grievance shall be heard by a single arbitrator and both parties may be represented by such person or persons as they may choose and designate, and the parties shall have the right to a hearing at which time both parties will have the opportunity to submit evidence, offer testimony, and make oral or written arguments relating to the issues before the arbitrator. The proceeding before the arbitrator shall be a hearing de novo.

Subd. 6. Decision: The decision by the arbitrator shall be rendered within a time schedule mutually agreed to. Decisions and awards by the arbitrator in cases properly before the arbitrator shall be final and binding upon the parties, subject, however, to the limitations of the arbitration decisions as provided in the PELRA.

Subd. 7. Expenses: Each party shall bear its own expenses in connection with arbitration including expenses relating to the party's representatives, witnesses, and any other expenses which the party incurs in connection with presenting its case in arbitration. A transcript or recording shall be made of the hearing at the request of either party. The parties shall share, equally, fees and expenses of the arbitrator and any other expenses, which the parties mutually agree are necessary for the conduct of the arbitration. The cost of a transcript or recording shall be borne by the party requesting it.

Subd. 8. Jurisdiction: The arbitrator shall have jurisdiction over disputes or disagreements relating to grievances properly before the arbitrator pursuant to the terms of this procedure. The jurisdiction of the arbitrator shall not extend to proposed changes in terms and conditions of employment as defined herein and contained in this written Agreement; nor shall an arbitrator have jurisdiction over any grievance which has not been submitted to arbitration procedure as outlined herein, nor shall the jurisdiction of the arbitrator extend to matters of inherent managerial policy, which shall include but are not limited to such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel. In considering any issue in dispute, in its order, the arbitrator shall give due consideration to the statutory rights and obligations of the public school boards to efficiently manage and conduct its operation within the legal limitations surrounding the financing of such operations.

## **Section 9. General:**

Subd. 1. Reprisals: No reprisals of any kind will be taken by the School Board or by any member of the administration against any aggrieved person, any representative of an aggrieved person, or any other participants in the grievance procedure by reason of such participation.

Subd. 2. Principals' Rights: Nothing herein shall be construed to limit, impair or affect the right of any Principal, or group of Principals, as provided in state statutes.

## **ARTICLE XI DURATION**

**Section 1. Term and Reopening Negotiations**: This Agreement shall remain in full force and effect for a period commencing on July 1, ~~2021~~2025, through June 30, ~~2023~~2027. Unless otherwise mutually agreed, the parties shall not commence negotiations more than ninety (90) days prior to the expiration of this Agreement.

**Section 2. Effect**: This Agreement constitutes the full and complete Agreement between the School Board and the Association representing the Principals of Independent School District 279. The provisions herein relating to terms and conditions of employment supersede any and all prior agreements, resolutions, practices, District policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions. All matters not covered by this Agreement are hereby reserved to the School Board.

**Section 3. Finality**: Any matters relating to the current contract term, whether or not referred to in this Agreement, shall not be open for negotiation during the term of this Agreement, except as provided in Article XI, Section 5.

**Section 4. Severability**: The provisions of this Agreement shall be severable, and if any provision thereof or any such provision under any circumstances is held invalid, it shall not affect any other provisions of this Agreement or the application of any provision thereof.

**Section 5. Savings Clause**: Any provision of this Agreement found to be in violation of any applicable laws, rules, regulations, directives or orders shall be subject to renegotiation insofar as any provision is in violation of such applicable laws, rules, regulations, directives or orders.

**MEMOS OF UNDERSTANDING**

between

**OSSEO AREA SCHOOLS (ISD 279)**

and

**OPA – OSSEO PRINCIPALS’ ASSOCIATION**

<b><u>Topic</u></b>	<b><u>Page</u></b>
• Principal Severance Pay	i
• TRA Extended Leave of Absence	ii
• Limits to Long-Term Disability Insurance Coverage	iv
• Post-Employment Health Reimbursement Account	v

## Principal Severance Pay

**EFFECTIVE DATE:** July 1, 2015

**AGREEMENT:**

Subject to the limitations listed below, the District will contribute severance pay to eligible Principals into the following plans subject to state and federal maximum contribution limits:

- Post-Retirement Health Care Savings Plan – \$20,000  
Principals who are exempted from participating in the Post-Retirement Health Care Savings Plan, as per IRS guidelines, must contribute 100% of severance into the Severance Pay Deferral Plan.
- Severance Pay Deferral Plan (403(b)) The balance of any remaining funds after the maximum contribution to the Post-Retirement Health Care Savings Plan is met, will be deposited into the Severance Pay Deferral Plan (403(b)).  
The District's annual contribution into the retiree's Severance Deferral Plan account must not exceed the IRS contribution limit during any given year. Any remaining balance will be paid into the Severance Deferral Plan in future consecutive fiscal years to the extent allowable by the IRS.

All District payments will be made according to the timeline and payment schedule as provided in the Terms and Conditions of Employment.

OPA members will agree to the amount distribution of severance in the Post-Retirement Health Care Savings plan and the related balance for the term of this contract. All OPA members retiring will be required to accept the distribution as defined by OPA members for that applicable year.

This is the full and complete agreement of the parties on this issue. There are no other oral or implied agreements.

This agreement does not set any precedent for any future issue.

## TRA Extended Leave of Absence

**EFFECTIVE DATE:** July 1, 2017

**AGREEMENT:**

The School Board will make available to Principals a one-time opportunity for Principals to exercise an option for an extended leave of absence (up to 5 years) with the District paying the employer's portion of Teachers Retirement Association (TRA) contributions.

**CONDITIONS:**

- The District will pay the **employer's contribution only** to the Teachers Retirement Association (TRA).
- The District must receive the Principal contribution by June 1<sup>st</sup> of each year in order for the Principal to be eligible for the payment of the employer's contribution. As per TRA regulations, any interruption in payments will disqualify the Principal from the purchase of TRA service credits for the duration of the leave.
- The TRA contribution will be based on the Principal's salary contract amount not to exceed a 1.0 FTE assignment.
- If the Principal is employed by another Minnesota public school district as a Principal (TRA) while on this leave of absence, TRA contributions from Osseo will cease.
- The Principal will maintain their seniority date while on the leave of absence.
- This MOU expires effective at the end of the above expiration period and benefits will not continue without mutual agreement.

**ELIGIBILITY:**

Principals must:

- a. Have a minimum of seven (7) consecutive years of full-time teaching service in the District.
- b. Have at least ten (10) years of allowable service as defined in MN Statute Section 354.05, Subdivision 13.
- c. Be currently in an assignment of .8 FTE or more in the District.

**APPLICATION:**

A Principal must submit an application to the Assistant Superintendent of Human Resources by April 1, of the year preceding the school year for which the extended leave would commence.

**REINSTATEMENT:**

A Principal returning from an extended leave of absence will be reinstated to a position in accordance with the Principal transfer process and in accordance with MN Statute 122A.46 according to the following guidelines and subject to the following conditions:

- a. That the Principal is not physically or mentally disabled from performing the essential duties of such position.
- b. That the Principal has provided timely of intent to return as defined in Subdivision 6 of this Section
- c. Notification of Return: The School Board is not obligated to reinstate any Principal who is on an extended leave of absence pursuant to MN Statute Section 122A.46 unless the Principal advises the School Board in writing of the intention to return before February 1st in the school year preceding the school year in which the Principal wishes to return or by February 1st in the calendar year in which the leave is scheduled to terminate.

## Limits to Long-Term Disability Insurance Coverage

**TOPIC:** Potential Plan Design Change - Long-Term Disability Insurance Coverage

**EFFECTIVE DATE:** Upon ratification

The plan design for long-term disability coverage for chemical dependency and mental health may be changed to a combined 24 months of coverage per claim. These changes will only go into effect contingent on the agreement of all other bargaining groups in the Osseo Area School District, approval of the Insurance Advisory Committee and approval by the School Board. If no agreement is reached among the groups, or if the Insurance Advisory Committee and/or School Board do not approve the design of the request for proposal (RFP) and/or the bid/proposal itself, this language will be null and void. In the interim follow Article ~~VIII~~VII, Section ~~39~~39, ~~Subd. 4~~.

## Post-Employment Health Reimbursement Account (HRA)

**TOPIC:** Meet & Confer for Exploration of HRA

**EFFECTIVE DATE:** July 1, ~~2022-2025~~ – June 30, ~~2027~~~~2023~~

**PURPOSE:** The District and OPA agree to meet & confer during the 2022-2023 school year for the purpose of engaging in the exploration and study of Health Reimbursement Accounts (HRAs).

Conditions:

1. The parties will meet and confer during the 2022-2023 school year to explore and discuss the potential of utilizing district OPEB money to fund the conversion of accrued sick leave into individual member HRAs.
2. Any recommendation from meet and confer to fund HRAs will be submitted to the school board during negotiation strategies for discussion.
3. The school board retains the authority to approve or deny any recommendation for use of district funding for purposes including, but not limited to the funding of individual employee HRAs.

EXTRACT OF MINUTES OF MEETING OF SCHOOL BOARD  
OF INDEPENDENT SCHOOL DISTRICT NO. 279 (OSSEO AREA SCHOOLS)  
STATE OF MINNESOTA

November 18, 2025

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 279 (Osseo Area Schools), State of Minnesota, was held in said school district on November 18, 2025, at six o'clock p.m., for the purpose, in part, of considering approval of gifts to the district.

The following members were present: XXXX;  
and the following were absent: XXXX.

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

**RESOLUTION ACCEPTING DONATIONS**

**WHEREAS**, Minnesota Statutes 123B.02, Subd. 6 provides: “The board may receive, for the benefits of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.”; and

**WHEREAS**, Minnesota Statutes 465.03 provides: “Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full.”; and

**THEREFORE, BE IT RESOLVED** that the School Board of Osseo Area Schools, ISD 279, gratefully accepts the following donations as identified below:

Donor	Item	Designated Purpose (if any)
Melinda Anderson	Winter Gear	New winter coats, hats, pants, and shirts for the students at Palmer Lake Elementary.
The Knights of Columbus	Winter Gear	Approximately 60-70 snow pants for the students at Rush Creek Elementary.
The Blackbaud Giving Fund	\$6.00	Gift/donation for Rush Creek Elementary.
Woodland PTO	\$500.00	Funds to help pay for the 4 <sup>th</sup> grade Bird House project. 407
National Energy Foundation	\$200.00	Donation for the needs at Elm Creek Elementary.

Maple Grove Senior High Gymnastics Booster Club	\$1,274.00	Donation for a new gymnastics mat at Maple Grove Senior High.
DLMC Foundation - Crescent Grove Advisors	\$5,000.00	Donation for the Model UN program at Maple Grove Senior High.
Live Barn Inc.	\$40,000.00	Donation for video services at Maple Grove Senior High.
MGSH Sideline Cheer	\$1,298.60	Donation for the Sideline Cheer at Maple Grove Senior High.
Carol Peterson	Supplies	Donated guitar to be used at the Osseo Area Schools district.
The Blackbaud Giving Fund	\$100.00	Donation for the general building needs at Edinbrook Elementary.
The Blackbaud Giving Fund	\$390.00	Donation for student and staff needs at Elm Creek Elementary.
Cross Services	Supplies	New backpacks and school supplies for the students at Oak View Elementary.
Amita Peruzzo	\$100.00	Gift for the families in need at Fernbrook Elementary.
Maple Grove Lions Club	\$500.00	Donation to be used for the Check and Connect events in the Osseo Area School district.
Rice Creek PTO	\$1,687.50	IXL Subscription for the grade 3 students at Rice Creek Elementary.
Gina Walseth	Supplies	Clarinet donation for the students at Rice Creek Elementary.
BMS P.A.C.T.	\$100.00	Donation for the FACS department/Bulldog Café at Brooklyn Middle School.
Minneapolis Institute of Art	\$250.00	Scholarship for field trip bussing at Brooklyn Middle School.
Edinbrook PTO	\$846.50	Edinbrook teachers met PTO Fun Walk fundraising goal – this donation will support purchases for their classrooms.
Oak View Families	\$267.00	Two donations were made. \$36 – Band supplies and \$231 – 1 <sup>st</sup> grade field trip, for the students at Oak View Elementary.
Minneapolis Foundation	\$500.00	Donation for the Robotics Team at Park Center High School.
Osseo Lions	\$5,000.00	Donation for the Park Center Senior High Backpack Project.
Minneapolis Lodge	\$1,000.00	Donation for the Park Center Senior High Backpack Project.
Kopp Family Foundation	\$2,000.00	Donation for the needs of Students and Staff at Park Center Senior High.
Edinbrook Families	\$84.00	Donation for general building needs at Edinbrook Elementary.
The Blackbaud Giving Fund	\$200.00	Funds will assist with lunch fees for volunteers that read to with students at Park Brook Elementary.
Oak View Families	\$533.00	Two donations were made to Oak View Elementary. \$209.00 to support a field trip for first graders. \$324.00 to support the roller skate rental for PE class.
Rush Creek Families & The Blackbaud Giving Fund	\$306.00	Three donations were made to Rush Creek Elementary. \$120.00 to help with instrument rental fees. \$182.00 to help with resale supply. \$4.00 to basic needs of students and staff.
Osseo/Maple Grove Knights of Columbus (with support from the following: Osseo Premier Bank, Maple Grove & Osseo Lions, Osseo Police and Fire, MG Fire Assoc., Brooklyn Park Police, Osseo Legion, Transport Graphics, & Anchor Distributing.	Supplies	48 pairs of snow pants and 60 plus winter jackets for the students at Park Brook Elementary.
<b>TOTAL</b>	<b>\$62,142.60.</b>	



## **POLICY 312 - ASSIGNMENT AND TRANSFER OF PRINCIPALS**

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- I. Management assignment and transfer will be based on the following goals:
  - A. To provide the most effective management team for educational programs.
  - B. To adjust the assignments and make transfers in such a way that the needs of the organization.
  - C. To provide opportunity for the professional growth of the individual members of the management team.
  
- II. Management assignment and transfer will be based on the following concepts:
  - A. Educational management is a means rather than an end in itself.
  - B. Educational managers have special managerial skills.
  - C. A skilled manager can use his/her skills in different locations or in different types of positions.
  - D. Some educational management positions have unique management needs.
  - E. Growth will occur when managerial team members have the opportunity to work with different school personnel, students, and community.
  - F. The continuing contract rights of the individual Principal or Assistant Principal are protected as provided in M.S. 122A.40 – Employment, Contracts, Termination.

### **Reviewed**

Cross Reference Update: 8/3/99

Policy 312 Adopted: 1/5/99 (formerly Policy 2213)

Policy Revised: 2/17/98

Policy Revised: 4/15/97

Policy Revised: 5/19/87

Policy Adopted: 7/24/79

### **Cross Reference:**

Policy 449 – Teacher Transfer Policy

### **Legal References:**

M.S. 122A.40 – Employment Contracts, Termination

M.S. 122A.40, Subd. 11 – Unrequested Leave of Absence

## **PROCEDURE 312 - ASSIGNMENT AND TRANSFER OF PRINCIPALS**

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### I. Definition of Terms

#### A. Transfer

For the purpose of this Procedure 312 - Assignment and Transfer of Principals, transfer will refer to the movement of a Principal or Assistant Principal to another building or assignment. Normally, this would be for one school year or more.

#### B. Classification

For purposes of this Procedure 312 - Assignment and Transfer of Principals, classification will be as stated in the applicable Terms and Conditions of Employment for the Licensed Principals.

1. The position of senior high Principal will be considered as a separate job classification.
2. The position of middle school Principal will be considered as a separate job classification.
3. The position of elementary Principal will be considered as a separate job classification.
4. The position of OALC or 279 Online Principal will be considered a separate job classification.
5. The position of high school Assistant Principal will be considered a separate job classification.
6. The position of middle school Assistant Principal will be considered a separate job classification.
7. The position of elementary Assistant Principal will be considered a separate job classification.
8. The position of OALC or 279 Online Assistant Principal will be considered a separate job classification.

### II. Voluntary Transfer

- A. A Principal or Assistant Principal may request a transfer to another building or Principal on Special Assignment position by submitting a request for transfer to the Director of Human Resources upon notification of available vacancies. Requests must be submitted in writing via email. The request will remain on file in the Human Resources office until the transfer is granted or denied.
- B. New and existing positions listed in Section 1.B., which become open, will normally be posted for three (3) working days. Principals or Assistant Principals who request to receive announcement of vacancies during the period when they are not on duty will be notified via email to their District email address.
- D. The Principal/Assistant Principal voluntary transfer process will occur in the following sequence:
  1. A Principal or Assistant Principal who has submitted a request for transfer will be given first consideration for the opening.
  2. If there is a Principal or Assistant Principal vacancy, all Principals in the job classification who have submitted a request for transfer will be granted an interview.
  3. The District reserves the right not to grant a transfer request. A Principal or Assistant Principal may request the reason(s) for the denial and the District will respond.
- F. Principals or Assistant Principals who are currently on an assistance plan or who have received "Developing" or "Needs Development" on any of the domains in the previous year's performance evaluation under the District's evaluation program will not normally be eligible for a voluntary transfer.

### III. Involuntary Transfer

- A. Involuntary transfers will be made by the administration in order to best meet the needs of the District. An involuntary transfer may precede a voluntary transfer.
- B. Every attempt will be made to notify any Principal or Assistant Principal as soon as the need for transfer is realized.
- C. The Principal concerned has the right to respond in writing to the proposed transfer and all documents will be placed in the Principal's file.
- D. Involuntary Transfer for Non-Performance Reasons (pertains to only those circumstances where an involuntary transfer is not required as a result of elimination of position or Principals asserting their bumping rights as outlined in F below).
  - 1. An involuntary transfer under this category will occur at the current classification of the impacted Principal.
  - 2. The salary of a Principal asked to accept an involuntary transfer to a lower classification on the Principal's salary schedule will be held harmless until the Principal is returned to a position within his/her prior classification or up to a maximum of five (5) years, whichever is sooner.
- E. Involuntary Transfer for Performance Reasons
  - 1. When a Principal or Assistant Principal who is on an assistance plan under the District's evaluation program is involuntarily transferred, specific reasons for the transfer will be given in writing to the individual. These reasons would have been a part of the assistance plan.
  - 2. The salary of a Principal asked to accept a change to a lower classification on the Principal's salary schedule due to performance reasons, will be frozen for one year.
- F. Involuntary Transfer Resulting from Elimination of Position or Bumping
  - 1. In the event of elimination of a position due to a budget adjustment process or program adjustments, Principals and Assistant Principals will have the transfer and bumping rights described in this section.
  - 2. Principals and Assistant Principals who occupy a position that is eliminated will have the right to the least senior position within the same classification. For the purposes of involuntary transfer, seniority is defined as the first day of consecutive employment in a position that requires a Principal license as defined under Minnesota Statute 122A.40.
  - 3. Principals and Assistant Principals who occupy a position in a classification in which they are least senior may bump the least senior person in the next lower classification provided that they possess the appropriate license.
  - 4. Principals and Assistant Principals who occupy a position in a classification in which they are the least senior in their classification and less senior than all other persons in the principals' classification for which they are licensed, may bump the least senior, highest ranked position equal to or lower than their present position in the employee classifications of Licensed Coordinators and Licensed Supervisors, provided the Principal or Assistant Principal possesses the appropriate license for such a position.
  - 5. Principals and Assistant Principals who occupy a position in a classification in which they are the least senior in their classification and less senior than all Principals, Licensed Coordinators for which they are licensed, may bump into a teaching assignment in a field for which they are licensed by way of the Teacher Involuntary Transfer Process, provided the Principal or Assistant Principal is more senior than the least senior teacher in a licensed field for which the District employs teachers.
  - 6. In the event that a position which has been eliminated is reinstated, or if a more senior Principal or Assistant Principal retires or resigns, thus creating a vacancy, such a vacancy will be filled by reversing the above process in seniority order. This procedure will be implemented for a period not to exceed five years from the effective dates of the eliminated position, and maintains consistency with Minnesota Statute 122A.40, Subd. 11(b)(i) – Unrequested Leave of Absence.
- G. In the event of elimination of a position due to a budget adjustment process or program adjustments, licensed administrators with higher classifications, with the exception of

the Superintendent, will have the right to bump the least senior highest ranked licensed Principal or Assistant Principal if the licensed administrator is more senior than the least senior highest ranked Principal or Assistant Principal. All procedures III.F.1-5. above shall apply when procedure III.G. is activated.

***Created/Revised***

Revised: 3/12/2024

Revised: 9/23/2014

Revised: 3/24/2014

Created: 1/5/99 (formerly Procedure 2213)

Revised: 2/17/98

Revised: 4/15/97

Created: 7/24/79

***Legal References***

M.S. 122A.40 - Employment, Contracts, Termination

M.S. 122A.40, Sub. II(b)(1) - Unrequested Leave of Absence

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

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### **I. PURPOSE**

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

### **II. GENERAL STATEMENT OF POLICY**

#### A. Lockers and Personal Possessions Within a Locker

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

#### B. Desks

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

#### C. Personal Possessions and Student's Person

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

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

### **III. DEFINITIONS**

A. "Contraband" means any unauthorized item possession of which is prohibited by school district policy and/or law. It includes, but is not limited to, weapons and "look-alikes," alcoholic beverages, controlled substances and "look-alikes," overdue books and other materials belonging to the school district, and stolen property.

B. "Personal possessions" includes, but is not limited to, purses, backpacks, bookbags, packages, and clothing.

C. "Reasonable suspicion" means that a school official has grounds to believe that the search will result in evidence of a violation of school district policy, rules, and/or law. Reasonable suspicion may be based on a school official's personal observation, a report from a student, parent or staff member, a student's suspicious behavior, a student's age and past history or record of conduct both in and out of the school context, or other reliable sources of information.

D. "Reasonable scope" means that the scope and/or intrusiveness of the search is reasonably related to the objectives of the search. Factors to consider in determining what is reasonable include the seriousness of the suspected infraction, the reliability of the information, the necessity of acting without delay, the existence of exigent circumstances necessitating an immediate search and further investigation (e.g., to prevent violence, serious and immediate risk of harm or destruction of evidence), and the age of the student.

#### III-IV. DISSEMINATION OF POLICY

This locker policy will be disseminated to parents/guardians and students in the way other policies of general application to students are disseminated, including student/parent handbooks. Students will receive a copy of this policy the first time they are given use of a locker.

#### Revised:

Revised: 11/22/16

Revised: 12/7/99

(formerly Policy 5223) Adopted 2/20/96

#### Legal Reference:

U.S. Const., amend. IV

Minn. Const., art. I, § 10

M.S. 121A.72 School Locker Policy

*New Jersey v. T.L.O.*, 469 U.S. 325, 105 S.Ct. 733, 83 L.Ed.2d 720 (1985)

*G.C. v. Owensboro Public Schools*, 711 F.3d 623 (6<sup>th</sup> Cir. 2013)

## **POLICY 507 – CORPORAL PUNISHMENT AND PRONE RESTRAINT**

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### **I. PURPOSE**

The purpose of this policy is to describe the limitations on the use of corporal punishment and prone restraint upon a student.

### **II. GENERAL STATEMENT OF POLICY**

All school district employees or agents are prohibited from inflicting corporal punishment, causing corporal punishment to be inflicted upon a student, or using prone restraint upon a student. A school resource officer is not an employee or agent of the district.

### **III. PERMITTED RESTRAINT**

Reasonable force may be used upon or toward the person of a student without the student's consent when the following circumstance exists or the actor reasonably believes it to exist:

- A. When used by a teacher, school principal, school employee, school bus driver or other agent of the district, or other member of the instructional, support, or supervisory staff of a public school upon or toward a student when necessary to restrain a student to prevent bodily harm or death to the student or another. Nothing in Minnesota Statutes, Section 609.379 limits any other authorization to use reasonable force including but not limited to authorizations under Minnesota Statutes, Section 121A.582, subdivision 1, and Section 609.06, subdivision 1.

### **IV. REPORTING**

Any school district employee or agent who employs or observes employed corporal punishment or physical restraint upon a student will report the incident in accordance with Procedures 507 – Corporal Punishment.

Revised: 10/22/24

Revised: 11/21/23

Revised: 6/13/17

Revised: 10/21/14

Policy 507 Adopted: 12/7/99 (formerly Policy 4139.1 & 4239.1)

Policy 4139.1 & 4239.1 Adopted: 2/20/90

#### ***Legal References:***

M.S. 121A.58

M.S. 121A.582

M.S. 123B.25

M.S. 125A.0941

M.S. 125A.0942

M.S. 609.06

M.S. 609.379

M.S. 626.8482

M.S. 645.241

#### ***Cross References:***

Policy 414 – Mandated Reporting of Maltreatment of Children and Vulnerable Adults

## **PROCEDURE 507 – CORPORAL PUNISHMENT AND PRONE RESTRAINT**

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### **I. DEFINITION**

- A. Corporal punishment is conduct involving:
  - 1. Hitting or spanking a person with or without an object, or
  - 2. Unreasonable physical force that causes bodily harm or substantial emotional harm.
- B. Prone restraint means holding a student in a face-down position.
- C. "Employee or agent of the district" does not include a school resource officer as defined in Minnesota Statutes, Section 626.8482, subdivision 1, paragraph (c).

### **II. CORPORAL PUNISHMENT**

- A. In the event a school district employee or agent strikes, hits, grabs or attempts to apply unreasonable force to a student, or in a violent rude or angry manner, touches or lays hands upon a student, the individual so acting will:
  - 1. Immediately notify the Principal of the incident.
  - 2. Submit a written report of the incident to the Principal prior to leaving the building for the day.
- B. Any school district employee or agent who witnesses an incident such as described in II.A. above will:
  - 1. Immediately notify the Principal of the incident.
  - 2. Report as directed in Policy and Procedure 414 – Mandated Reporting of Children and Vulnerable Adults.
- C. Upon receipt of a report of an incident such as described in II.A. above, the Principal will:
  - 1. Immediately notify the supervising Assistant Superintendent of Leadership Teaching and Learning (DLTL) and the Executive Director of Human Resources of the incident.
  - 2. Determine whether or not it is appropriate for the student and/or school district employee or agent to remain in class or at the job station. When possible, the Principal will make this determination in consultation with the supervising Assistant Superintendent or Executive Director of Human Resources.
  - 3. Inform the student's parent/guardian immediately after reporting the incident to the supervising Assistant Superintendent of DLTL.
  - 4. Submit a written report of the incident to the supervising Assistant Superintendent of DLTL.
  - 5. Report as directed in Policy and Procedure 414 – Mandated Reporting of Maltreatment of Children and Vulnerable Adults.

### **III. PERMITTED RESTRAINT**

A school district employee or agent may use reasonable force or a permitted restraint of a student under atypical or strenuous conditions and in accordance with Policy 543, Use of Restrictive Procedures as Behavioral Interventions.

### **IV. PROHIBITIONS**

- A. An employee or agent of a district shall not inflict corporal punishment or cause corporal punishment to be inflicted upon a pupil to reform unacceptable conduct or as a penalty for unacceptable conduct.
- B. An employee or agent of a district shall not use prone restraint.
- C. An employee or agent of a district shall not inflict any form of physical holding that restricts or impairs a pupil's ability to breathe; restricts or impairs a pupil's ability to communicate distress; places pressure or weight on a pupil's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a pupil's torso.
- D. Conduct that violates this prohibition is not a crime under Minnesota Statutes, Section 645.241, but may be a crime under Minnesota Statutes, Chapter 609 if the conduct

violates a provision of Minnesota Statutes, Chapter 609. Conduct that violates IV.1 above is not per se corporal punishment under the statute. Nothing in this Minnesota Statutes, Section 121A.58 or 125A.0941 precludes the use of reasonable force under Minnesota Statutes, Section 121A.582.

V. NOTIFICATION

Principals will review Policy 507 – Corporal Punishment with their staff annually during the preschool workshop. This Policy 507 – Corporal Punishment will be referenced in building staff handbooks.

Revised: 10/22/24

Revised: 11/21/23

Revised: 6/13/17

Revised: 9/23/14

Procedure 507 Revised: 12/7/99 (formerly Procedure 44139.1 & 4239.1)

Procedure 441.391 & 4239.1 Adopted: 2/20/90

***Legal References***

M.S. 121A.58

M.S. 121A.582

M.S. 123B.25

M.S. 125A.0941

M.S. 125A.0942

M.S. 609.06

M.S. 609.8482

M.S. 645.241

***Cross References***

Policy 414 – Mandated Reporting of Maltreatment of Children and Vulnerable Adults

## **POLICY 512 – SCHOOL-SPONSORED STUDENT PUBLICATIONS AND ACTIVITIES**

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### I. PURPOSE

The purpose of this policy is to protect students' rights to free speech in production of school sponsored publications and activities while at the same time balancing the school district's role in supervising student publications and the operation of public schools.

### II. GENERAL STATEMENT OF POLICY

- A. The school district may exercise editorial control over the style and content of student expression in school-sponsored publications and activities.
- B. Expressions and representations made by students in school-sponsored publications and activities are not expressions of official school district policy. Faculty advisors shall supervise student writers to ensure compliance with the law and school district policies.
- C. Students who believe their right to free expression has been unreasonably restricted in a school-sponsored media or activity may seek review of the decision by the building principal. The principal shall issue a decision no later than three (3) school days after review is requested.
  - 1. Students producing school-sponsored media and activities shall be under the supervision of a faculty advisor and the school principal. School-sponsored media and activities shall be subject to the guidelines set forth below.
  - 2. School-sponsored media may be distributed at reasonable times and locations.

### III. DEFINITIONS

- A. "Distribution" means circulation or dissemination of material by means of handing out free copies, selling or offering copies for sale, accepting donations for copies, posting, or displaying material, or placing materials in internal staff or student mailboxes.
- B. "Material and substantial disruption" of a normal school activity means:
  - 1. Where the normal school activity is an educational program of the school district for which student attendance is compulsory, "material and substantial disruption" is defined as any disruption which interferes with or impedes the implementation of that program.
  - 2. Where the normal school activity is voluntary in nature (including, without limitation, school athletic events, school plays and concerts, and lunch periods) "material and substantial disruption" is defined as student rioting, unlawful seizures of property, conduct inappropriate to the event, participation in a school boycott, demonstration, sit-in, stand-in, walk-out, or other related forms of activity.

In order for expression to be considered disruptive, there must exist specific facts upon which the likelihood of disruption can be forecast, including past experience in the school, current events influencing student activities and behavior, and instances of actual or threatened disruption relating to the written material in question.

- C. "Minor" means any person under the age of eighteen (18).
- D. "Obscene to minors" means:

1. The average person, applying contemporary community standards, would find that the material, taken as a whole, appeals to the prurient interest of minors of the age to whom distribution is requested;
  2. The material depicts or describes, in a manner that is patently offensive to prevailing standards in the adult community concerning how such conduct should be presented to minors of the age to whom distribution is requested, sexual conduct such as intimate sexual acts (normal or perverted), masturbation, excretory functions, or lewd exhibition of the genitals; and
  3. The material, taken as a whole, lacks serious literary, artistic, political, or scientific value for minors.
- E. "School activities" means any activity of students sponsored by the school including, but not limited to, classroom work, library activities, physical education classes, official assemblies and other similar gatherings, school athletic contests, band concerts, school plays and other theatrical productions, and in-school lunch periods.
- F. "School-sponsored media" means material that is:
1. prepared, wholly or substantially written, published, broadcast, or otherwise disseminated by a student journalist enrolled in the school district;
  2. distributed or generally made available to students in the school; and
  3. prepared by a student journalist under the supervision of a student media adviser.

School-sponsored media does not include material prepared solely for distribution or transmission in the classroom in which the material is produced, or a yearbook.

- G. "Student journalist" means a school district student in grades 6 through 12 who gathers, compiles, writes, edits, photographs, records, or otherwise prepares information for dissemination in school-sponsored media.
- H. "Student media adviser" means a qualified teacher, as defined in Minnesota Statutes, section 122A.16, that the school district employs, appoints, or designates to supervise student journalists or provide instruction relating to school-sponsored media.

#### IV. GUIDELINES

- A. Except as provided in paragraph B below, a student journalist has the right to exercise freedom of speech and freedom of the press in school-sponsored media regardless of whether the school-sponsored media receives financial support from the school or district, uses school equipment or facilities in its production, or is produced as part of a class or course in which the student journalist is enrolled. Freedom of speech includes freedom to express political viewpoints. Consistent with paragraph B below, a student journalist has the right to determine the news, opinion, feature, and advertising content of school-sponsored media. The school district must not discipline a student journalist for exercising rights or freedoms under this paragraph or the First Amendment of the United States Constitution.
- B Student expression in school-sponsored media, a yearbook, or school-sponsored activity is prohibited when the material:
1. is obscene to minors;
  2. is defamatory;
  3. is profane, harassing, threatening, or intimidating;
  4. constitutes an unwarranted invasion of privacy;
  5. violates federal or state law;
  6. causes a material and substantial disruption of school activities;

7. is directed to inciting or producing imminent lawless action on school premises or the violation of lawful school policies or rules, including a policy adopted in accordance with Minnesota Statutes, section 121A.03 or 121A.031;
  8. advertises or promotes any product or service not permitted for minors by law;
  9. expresses or advocates sexual, racial, or religious harassment or violence or prejudice; or
  10. is distributed or displayed in violation of time, place, and manner regulations.
- C. The school district must not retaliate or take adverse employment action against a student media adviser for supporting a student journalist exercising rights or freedoms under paragraph A above or the First Amendment of the United States Constitution.
- D. Notwithstanding the rights or freedoms of this Article or the First Amendment of the United States Constitution, nothing in this Article inhibits a student media adviser from teaching professional standards of English and journalism to student journalists. These professional standards may include, but are not limited to, the following:
1. assuring that participants learn whatever lessons the activity is designed to teach;
  2. assuring that readers or listeners are not exposed to material that may be inappropriate for their level of maturity;
  3. assuring that the views of the individual speaker are not erroneously attributed to the school;
  4. assuring that the school is not associated with any position other than neutrality on matters of political controversy;
  5. assuring that the sponsored student speech cannot reasonably be perceived to advocate conduct otherwise inconsistent with the shared values of a civilized social order;
  6. assuring that the school is not associated with expression that is, for example, ungrammatical, poorly written, inadequately researched, biased or prejudiced, vulgar or profane, or unsuitable for immature audiences.
- E. Time, Place, and Manner of Distribution
- Students shall be permitted to distribute written materials at school as follows:
1. Time: Distribution shall be limited to the hours before the school day begins, during lunch hour and after school is dismissed.
  2. Place: Written materials may be distributed in locations so as not to interfere with the normal flow of traffic within the school hallways, walkways, entry ways, and parking lots. Distribution shall not impede entrance to or exit from school premises in any way.
  3. Manner: No one shall induce or coerce a student or staff member to accept a student publication.

V. POSTING

This Policy, consistent with Minnesota Statutes, section 121A.80, will be posted on the district website.

Adopted: 12/17/24

**Legal References:**

- U. S. Const., amend. I
- Morse v. Frederick*, 551 U.S. 393 (2007)
- Hazelwood School District v. Kuhlmeier*, 484 U.S. 260 (1988)
- Bystrom v. Fridley High School, I.S.D. No. 14*, 822 F. 2d 747 (8<sup>th</sup> Cir. 1987)
- Minn. Stat. § 121A.03 (Model Policy)
- Minn. Stat. § 121A.031 (School Student Bullying Policy)
- Minn. Stat. § 121A.80 (Student Journalism; Student Expression)

***Cross References:***

Policy 506 - Student Discipline

Policy 923 Distribution of Materials for Students

## **POLICY 544 - SCHOOL MEALS**

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### **I. PURPOSE**

The purpose of this policy is to ensure that students receive healthy and nutritious meals through the school district's nutrition program and that school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy of the school district is to provide meals to students in a respectful manner and to maintain the dignity of students by prohibiting lunch shaming or otherwise ostracizing the student. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day as well as to maintain the financial integrity of the school nutrition program.

### **II. ACCESSABILITY**

Meals provided by Osseo Area Schools through the National School Lunch and Breakfast Program are available to all students regardless of family eligibility, meal account balance or available funds. All students attending school in person will have access to a free reimbursable breakfast and lunch meal during the school day as defined by the USDA.

### **III. MEAL SERVICE**

- A. One reimbursable breakfast and one lunch will be available daily free of charge to all students attending school in person, each school day that school is in session regardless of their account balance.
- B. Alternative meals will not be given based upon a student's balance.
- C. A meal will not be taken from a student. Once a meal has been placed on a student's tray or otherwise served to a student, the meal may not be subsequently withdrawn from the student by nutrition staff or other school officials unless for health and safety reasons.
- D. A la carte items may be available for purchase outside of a reimbursable meal as defined by the National School Lunch and Breakfast Program. These items do require funds to be available in the meal account or with cash on hand. A la carte items, such as extra entrees, chips and beverages which fall outside of a reimbursable meal will be asked to be left at the cash register if a student has insufficient funds to purchase these extra items.

### **IV. NEGATIVE BALANCES**

- A. Negative balance amounts are not communicated to students at point of service.
- B. If a student inquires, Nutrition staff will discreetly provide meal balance information.
- C. Families will be notified weekly via the communication preferences the family has set up with the school district.
- D. The school district will make reasonable efforts to communicate with families to resolve the matter of unpaid charges.
- E. Reminders for payment of outstanding student meal balances will not demean or stigmatize any student participating in the school lunch program, including, but not limited to, dumping meals, withdrawing a meal that has been served, announcing, or listing students' names publicly, or affixing stickers, stamps, or pins.
- F. The school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. Unpaid meal charges are designated as delinquent debt when an account is negative, the debt is considered collectable, and efforts are being made to collect it.
- G. Collection options may include, but are not limited to, use of collection agencies, claims in the conciliation court, or any other legal method permitted by law.
- H. The school district will not impose any other restriction prohibited under Minnesota Statutes section 123B.37 (Minnesota Public School Fee Law) due to unpaid family meal

balances. The school district will not limit a students' participation in any school activities including graduation ceremonies and access to materials and technology.

V. COMMUNICATION OF POLICY

The school district will post this policy on the school district's website.

Revised: 11/21/2023

Policy 544 Adopted 01/24/2023

**Legal References:**

Minn. Stat. § 124D.111 (School Meals Policies)

Minn. Stat. § 124B.34 *et seq.* (Public School Fee Law)

## **POLICY 556 – RELEASED TIME FOR RELIGIOUS INSTRUCTION**

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### I. PURPOSE

The purpose of this policy is to provide guidelines and expectations where students are permitted to be released from school to attend religious instruction outside of the public school.

### II. GENERAL STATEMENT OF POLICY

- A. In accordance with M.S. 120A.22, Subd. 12(3), any student, upon written application from their parent/guardian, may be released from school time activities for maximum of three hours in any week to attend religious instruction ~~conducted and maintained by a church or religious body incorporated under Minnesota Statutes.~~
- B. Such religious instruction must be conducted and maintained in a place other than a public school building and at no expense to the public.
- C. The parent/guardian is responsible to ~~assure that such religious instruction is in accordance with the ordinances of a church or religious body incorporated under Minnesota Statutes, and that report~~ absence(s) from school to attend such religious instruction ~~is reported~~ according to normal attendance procedures.
- D. A student ~~is responsible for participating in a program of religious instruction requiring release from class must satisfactorily complete~~ing class assignments missed through their absence.

#### Revised:

Revised: 12/15/20

Adopted: 5/15/01 (formerly Policy 6515)

Adopted: 6/9/76

#### Legal References

M.S. 120A.22, Subd.12(3)