

School Board Business Meeting

School Board Study Session will begin 10 minutes after adjournment of the Business Meeting.

1. Welcome and Land Acknowledgement (5 minutes)	3
<i>Dr. Greta Evans-Becker, School Board Chair</i>	
2. Call to Order (5 minutes)	
<i>Dr. Greta Evans-Becker, School Board Chair</i>	
A. Roll Call	4
<i>ReNae Bowman, School Board Clerk</i>	
3. Approval of the Agenda (5 minutes, Voice Vote)	5
<i>Dr. Greta Evans-Becker, School Board Chair</i>	
4. Consent Agenda Items for Board Approval	6
A. Administrative	
1. Monthly Professional Development Report	7
2. Meeting Minutes	10
B. Financial Reports	
1. Bi-Monthly Disbursement Report for November 18, 2025	13
2. Business Office Monthly Contract Report	27
3. Community Education Monthly Contract Report	30
4. Disbursements for October 2025	31
5. Monthly Budget to Actual Report	44
C. Personnel Reports	
1. Licensed Staff Personnel Report	46
2. Non-Licensed Staff Personnel Report	47
5. Unfinished Business	
A. Action: Annual Comprehensive Financial Report (ACFR) (10 minutes, Roll Call Vote)	
<i>Kristen Hoheisel, Chief Financial Officer</i>	
6. New Business	
A. Action: Resolution Accepting Donations (5 minutes, Roll Call Vote)	
<i>Kristen Hoheisel, Chief Financial Officer</i>	
7. Policy	
A. Policy Committee Report (<i>None for this evening</i>)	
B. Second Read (Action) Policies (10 minutes, Voice Vote)	
• 210 Policy - Conflict of Interest School Board Members	215
• 211 Policy - Criminal or Civil Action Against School District, School Board Member, Employee, or Student	
• 305 Policy - Policy Implementation	
• 515 Policy - Protection and Privacy of Student Records	
• 709 Policy - Student Transportation Safety	
C. First Read Policies (<i>None for this evening</i>)	
8. Administrative Reports	
A. Superintendent's Report (10 minutes)	
<i>Dr. Teri Staloch, Superintendent</i>	
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B. Language Access Plan (LAP) Review (10 minutes) <i>Toni Boyden, Director of Student Services</i>	287
9. Future Events	292
10. Adjourn the Meeting <i>Dr. Greta Evans-Becker, School Board Chair</i>	293

Land Acknowledgement

We acknowledge Robbinsdale Area Schools is located on the homelands of the Dakota and Ojibwe people.

We recognize the painful history of genocide and forced assimilation of the Indigenous inhabitants of this land.

We honor and respect the many Indigenous peoples who live on and hold sacred these lands, and we stand with members of these Nations to fight injustice in all of its forms.

We uphold the preservation of Dakota and Ojibwe languages, land based education, and tribal sovereignty.



School Board of Robbinsdale Area Schools

Business Meeting - November 17, 2025

AGENDA SECTION 2: Call to Order

ITEM A.: Roll Call Attendance

	PRESENT	ABSENT
Helen Bassett	_____	_____
ReNae Bowman	_____	_____
Dr. Greta Evans-Becker	_____	_____
Aviva Hillenbrand	_____	_____
Caroline Long	_____	_____
Dr. Kenneth Wutoh	_____	_____
Dr. Teri Staloch, ex-officio Superintendent	_____	_____



School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

AGENDA SECTION: Approval of the Agenda

ITEM: 3. Approval of the Business Meeting Agenda

COMMENTS BY: Dr. Greta Evans-Becker, School Board Chair

Recommended Action: Approve Business Meeting agenda.

Motion by: _____ **Yes:** _____ **Passed:** _____

Second by: _____ **No:** _____ **Failed:** _____

Abstentions: _____



School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

AGENDA SECTION: Consent Agenda Items for Board Approval

ITEM: 4. Consent Agenda

PRESENTER: Dr. Greta Evans-Becker, School Board Chair

Description: Consent Agenda items are considered routine in nature and will be enacted by one motion. There will be no separate discussion of these items unless a Board member so requests, in which the item will be removed as a Consent Agenda item and addressed. Consent Agenda items include administrative, personnel matters and financial matters.

Recommended Motion: Approve the Consent Agenda items.

	Yes	No	Abstention
Helen Bassett			
ReNae Bowman			
Dr. Greta Evans-Becker			
Aviva Hillenbrand			
Caroline Long			
Dr. Kenneth Wutoh			

Motion by: _____ **Yes:** _____ **Passed:** _____

Second by: _____ **No:** _____ **Failed:** _____

Abstentions: _____

November 2025 Professional Development Board Report										
Building / Department	Event Title	Start Date	End Date	Event Location	Reason for Attending	Academic Achievement	Student Engagement & Wellness	Collaboration & Partnerships	Staff Investment and Impact	Alignment w/ SIP
Student Services	Implementation of the DBT Steps-E (Elementary) SEL Curriculum	3.23.26	3.25.26	Virtual	This training is aimed to equip elem students with vital skills in emotional regulation, behavioral control, inter-personal relationships and decision making.					Valuable tool to use in conjunction with SEL curriculum. Increasing tools for self regulation 7 students will be able to stay in class more and increase academic focus.
PMS	MN School Counselors Assoc	10.26.25	1.27.25	Duluth	Best practices around supporting our students with mental health, SEL, and whole being	X	x	X	X	Improve our schoolwide counseling program and better support our students behavior, academic, and social/emotional needs.
Teaching and Learning ELL Staff (24)	MEEd English Language Learners Conference	11.21.25	11.21.25	St. Paul	Best practices statue updates and policies around ELL	X		X	X	Increasing language skills will increase language and math goals and keep students in the classroom.
Student Services	Elevating Your Elicitation Skills	10.30.25	10.30.25	Online	Increase multi sensory cueing strategies that can benefit children with articulation strategies	X				Support students in producing target sounds and increasing their intelligibility and ability to be understood.
Student Services	Friends Interactive One Day Event	11.8.25	11.8.25	U of MN	Learn about stuttering, sporting children who stutter and build community	X		X	X	Provides best practice for children who stutter during interactions and help build confidence.

November 2025 Professional Development Board Report										
Building / Department	Event Title	Start Date	End Date	Event Location	Reason for Attending	Academic Achievement	Student Engagement & Wellness	Collaboration & Partnerships	Staff Investment and Impact	Alignment w/ SIP
Student Services	Friends Interactive One Day Event	11.8.25	11.8.25	U of MN	Learn about stuttering, supporting children who stutter and build community	X		X	X	Provides best practice for children who stutter during interactions and help build confidence. 8
Student Services	MN School Based OT/PT Institute	11.3.25	11.4.25	Northland Hotel, Brooklyn Park	CEU hours and quality PD	X	X	X	X	Provide valuable sensory processing information to support the students I serve and their abilities to access academics.
Student Services	Language Acquisition through Motor Planning	11.20.25	11.20.25	Pacer Center	Become more familiar with LAMP to better serve my students					
Student Services	Summit Professional Education online subscription	11.3.25	11.3.26	Virtual	Quality PD and physical therapy CEU's		X		X	Improving student physical access/ motor skills will lead to overall achievement/ independence.
Student Services	ASHA.org Online Conference	12.3.25	12.15.25	Self Paced Virtual	Increase my toolbox of techniques I use with my students and families				X	Parent coaching model used in Early Intervention
CHS	National Science Teacher Assoc National Conference	11.13.25	11.14.25	Minneapolis	Quality PD	X	X			Provide equitable teaching in a manner that allows kids to see themselves in the curriculum and being able to teach all students.
Student Services	DSM-5-TR Diagnosis in the Schools	11.14.25	11.14.25		To obtain information on the DSM-5-TR		X			By learning how to self regulate it can boost a students belonging

November 2025 Professional Development Board Report										
Building / Department	Event Title	Start Date	End Date	Event Location	Reason for Attending	Academic Achievement	Student Engagement & Wellness	Collaboration & Partnerships	Staff Investment and Impact	Alignment w/ SIP
Student Services	Meaningful Speech	ongoing	ongoing	Virtual	Learn about Gestalt Language Processing	X	X			Supports language development for students with ASD.
T & L	Northern Lights Academy	11.10.25	11.10.25	MN History Center	Professional Development in new standards	X	X		X	PD specific to MN Standards 9
T & L	Northern Lights Academy	11.10.25	11.10.25	MN History Center	Professional Development in new standards	X	X		X	PD specific to MN Standards / Studies
Student Services	MN Child and Adolescent Conference	4.26.26	4.28.26	Duluth	PD for licensure, support mental health needs of students		X	X		Increased knowledge of mental health support for students in need
Student Services	ASHA.org Online Learning Membership	N/A	N/A	Self Paced Virtual	Increase my toolbox of techniques I use with my students and families				X	Parent coaching model used in Early Intervention
Student Services	Speech Therapy Membership	11.7.25	11.6.26	Virtual	Year long access to platform geared to SLP.	X	X	X	X	Quality PD for PD days
ESC School Board	Managing Difficult Conversations	11.6.25	11.6.25	Virtual	Build on my communication skills				X	Staff investment and impact
ESC School Board	MSBA Phase IV: Representing Your Community Through Policy and Engagement	11.12.25	11.19.25	Virtual	In depth discussion on school board member's role as a policymaker, community engagement, working with media and public forums				X	Staff investment and impact
ESC School Board	MSBA Phase V: Pathway to Advocacy	1.14.26	1.14.26	Mpls Convention Center	Final Phase in a school board member's role as a policymaker, community engagement, working with media and public forums				X	Staff investment and impact

***Approved November 17, 2025*

A Business Meeting of the School Board of Robbinsdale Area Schools (RAS) was held Monday, November 3, 2025, beginning at 7:00 p.m. in the Boardroom at the Robbinsdale Area Schools Education Service Center (ESC). A recording of the meeting can be found at: <https://www.rdale.org/discover/school-board> under "Watch School Board Meeting Webcasts."

Welcome and Land Acknowledgement

Dr. Greta Evans-Becker, School Board Chair

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Call to Order and Roll Call

Directors present: Bowman, Evans-Becker, Hillenbrand, Long, and Wutoh; and Dr. Teri Staloch, Superintendent.
Absent: Bassett. There was a quorum, and the meeting was called to order.

Acceptance of the Agenda

MOTION: Hillenbrand moved approval of the agenda, Wutoh seconded.
Motion prevailed with a 5-0 voice vote.

Comprehensive Achievement and Civic Readiness (CACR) and Achievement and Integration (A&I) Annual Report and Public Forum

Becky Brodeur, Senior Director of Teaching and Learning and Beth Tepper, Director of Achievement and Integration presented the annual report, followed by questions and comments from the Board. An opportunity for public forum was provided, with no one coming forward to speak.

Rdale Proud: School of Engineering and Arts (SEA) - Outdoor Learning

Principal Hanson, Ms. DeLaCruz, Ms. Hovde, Ms. Kreifels, and students shared information regarding how SEA integrates hands-on nature-based experiences into learning, connecting students with the natural world while fostering curiosity, collaboration, and innovation.

Consent Agenda

Consent Agenda items include administrative matters, personnel reports, and financial reports.

MOTION: Hillenbrand moved approval of the Consent Agenda, Wutoh seconded.

Voting for: Bassett, Bowman, Evans-Becker, Hillenbrand, Wutoh

Voting against: Long

Motion prevailed with a 5-1 roll call vote.

Unfinished Business

A. *Action: Application for Athletic Cooperative for Armstrong/Cooper Boys Lacrosse*

MOTION: Wutoh moved approval of the application, Hillenbrand seconded.

Motion prevailed with a 5-0 roll call vote.

B. *Action: School Board Governance Procedure and Handbook*

MOTION: Bowman moved approval of the School Board Governance Procedure and Handbook, Chair Evans-Becker seconded.

Motion prevailed with a 5-0 voice vote.

New Business

A. *Annual Comprehensive Financial Report (ACFR) for FY25*

Kristen Hoheisel, Chief Financial Officer, introduced Brad Falteysek and Tyler See from Abdo Solutions. Mr. Falteysek and Mr. See presented a final review of the ACFR for FY25, and recommended moving for approval at the November 17, 2025 Business Meeting.

B. *Resolution for Acceptance of Donations in the amount of \$20,929.00*

MOTION: Wutoh moved approval of the Resolution for Acceptance of Donations, Bowman seconded.

Motion prevailed with a 5-0 roll call vote.

C. *Action: Change to 2025-26 School Board Meeting Calendar - moving first June Meeting from Tuesday, June 2, 2026 to Monday, June 1, 2025*

MOTION: Bowman moved approval of the change to the School Board Meeting Calendar, Hillenbrand seconded.

Motion prevailed with a 5-0 voice vote.

Policy

Director Wutoh noted the last meeting was October 29, 2025. The committee shared the Substantive Policy Change Request Procedure for all directors to follow to propose substantive revisions to existing board policies. The following policies were reviewed, and had first reads after the Committee Report:

First Read Policies:

- 210 Policy - Conflict of Interest School Board Members
- 211 Policy - Criminal or Civil Action Against School District, School Board Member, Employee, or Student
- 305 Policy - Policy Implementation
- 515 Policy - Protection and Privacy of Student Records
- 709 Policy - Student Transportation Safety

The intent is for these policies to come forward for second read/action at the Business Meeting on November 17, 2025.

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Administrative Reports

A. *Superintendent's Report - Dr. Teri Staloch*

Superintendent Staloch talked about the district's mission to inspire and educate all learners to develop their unique potential and positively contribute to their community, and how RAS is committed to ensuring every student graduates career, articulated trades and college ready. Highlights of the presentation included:

- Sonnesyn Elementary as recipient of the 2025 Minnesota's Future Award for Excellence in Literacy Instruction - a statewide honor from the Minnesota Business Partnership that included a \$50,000 award
- *The Quill* student newspaper of Cooper won an All-State Gold Award for the nine issues released in the 2024-25 school year from the MN High School Press Association for the second consecutive year - with four student staff members also winning state awards in various categories
- Moses Kamara, a senior at Armstrong was named Mr. Soccer for Class AAA by the MN State High School Soccer Coaches Association, also named to the All-MN boys soccer team by the Star Tribune for the second consecutive year - recording 26 goals and four assists this season, and 71 total goals in his four years at Armstrong
- Rdale was one of three metro districts invited to attend the Tribal Nations Education Committee inaugural professional development event - recognized for authentic partnership with American Indian students, families and leaders and commended for modeling community-centered leadership across the metro
- Armstrong Activities Director Larry Tate was named the 2025 Region 6AA Activities Administrator (AD) of the Year by the MN Interscholastic Activities Administrators Association, and is eligible to be selected as the Class AA AD of the Year next spring
- November 3-4, 2025 Professional Development days
- Kindergarten Enrollment Fair coming up Saturday, Nov. 22 from 10 a.m.-noon at FAIR School Crystal

B. *Morris Leatherman Survey Data Report*

Peter Leatherman provided a presentation reviewing the data from a recent phone survey with district residents.

C. *Vision 2030/Statutory Operating Debt (SOD) Plan Work*

Dr. Staloch, Dr. McDowell, and Ms. Hoheisel provided additional information regarding the Phase I options and SOD Plan - with adjusted timeline options to choose from.

MOTION: Hillenbrand moved to bring the facility recommendations for approval for publication on November 17, 2025, Bowman seconded.

Voting in favor: Bowman, Evans-Becker, Hillenbrand, Wutoh

Voting against: Long

Motion prevailed with a 4-1 roll call vote.

Board Committee Reports and Board Reports

Each month Board Members share updates from their different committee assignments and attendance at district and community events. Before the Business Meeting, Director Bowman facilitated the Listening Time held at 6:00 p.m. in the Boardroom at the Education Service Center. Ten individuals submitted requests and spoke in regard to the following topics:

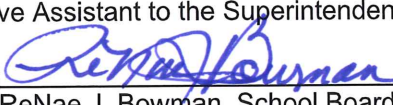
- Introduction to Seven Dreams Education Foundation new Executive Director, Emily Noyes
- SEA/FAIR magnet status
- What makes Sonnesyn special (including: literacy success, Catalyst Approach impacting school culture)
- Proposed school closings
- Consideration of Special Education in location consolidation plans
- Request for edit to Policy 599AP, section V. Provision for Automatic Enrollment, A. Siblings
- Auditorium at RMS if building closes
- Support for Vision Team recommendations

Future Events (can be found on our website)

Adjournment

MOTION: Hillenbrand moved to adjourn the meeting, Chair Evans-Becker seconded.
Motion prevailed with a 5-0 voice vote. Meeting was adjourned at 10:39 p.m.

Prepared and submitted by:
Molly Olson
Assistant Clerk, Robbinsdale Area Schools
Executive Assistant to the Superintendent and School Board

Signed: 
ReNae J. Bowman, School Board Clerk, ISD 281

Date: 11/17/2025

Robbinsdale Area Schools
Board Disbursement Report
November 18th, 2025

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
2	853118	R	11/18/2025	ADVANCED COMMERCIAL KITCHENS	\$271.50	cold side repairs, oven repairs
3	853119	R	11/18/2025	BAYFIELD FRUIT COMPANY LLC	3,480.00	farmer apples
4	853119	R	11/18/2025	BAYFIELD FRUIT COMPANY LLC	3,436.50	farmer apples
5	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	705.59	FFVP
6	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	945.40	FFVP
7	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	1,071.50	FFVP
8	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	694.47	FFVP
9	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	550.33	FFVP
10	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	1,071.50	FFVP
11	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	535.95	FFVP
12	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	700.77	FFVP
13	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	685.29	FFVP
14	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	410.07	FFVP
15	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	400.17	FFVP
16	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	1,123.36	FFVP
17	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	474.56	FFVP
18	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	1,234.86	FFVP
19	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	171.57	Lunch produce
20	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	229.02	Lunch produce
21	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	179.74	Lunch produce
22	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	400.09	Lunch produce
23	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	497.27	Lunch produce
24	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	155.91	Lunch produce
25	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	219.31	Lunch produce
26	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	136.72	Lunch produce
27	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	260.78	Lunch produce
28	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	65.56	Lunch produce
29	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	360.55	Lunch produce
30	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	324.31	Lunch produce
31	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	-11.48	Lunch produce, credit
32	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	266.78	FFVP
33	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	765.34	FFVP
34	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	400.17	FFVP
35	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	643.75	FFVP
36	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	266.78	FFVP
37	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	948.43	FFVP
38	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	143.92	FFVP
39	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	381.07	FFVP
40	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	265.54	FFVP
41	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	381.07	FFVP
42	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	160.13	FFVP
43	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	143.92	FFVP
44	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	385.57	FFVP
45	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	389.91	produce
46	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	336.65	produce
47	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	239.79	produce
48	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	114.62	produce
49	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	174.09	produce
50	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	211.77	produce
51	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	241.76	produce
52	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	214.47	produce
53	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	286.42	produce
54	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	421.78	produce
55	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	194.65	produce
56	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	132.87	produce
57	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	88.55	produce
58	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	93.41	produce
59	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	85.90	produce
60	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	423.76	produce
61	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	153.20	produce
62	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	280.94	produce
63	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	129.07	produce
64	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	119.83	produce
65	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	105.90	produce
66	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	235.37	produce
67	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	21.19	produce
68	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	11.40	produce
69	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	34.20	produce
70	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	11.40	produce
71	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	52.36	produce
72	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	11.40	produce
73	853130	R	11/18/2025	BIX PRODUCE COMPANY, LLC	5.70	produce
74	853131	R	11/18/2025	COMMERCIAL KITCHEN SERVICES	1,097.53	CHS Rational gaskets
75	853132	R	11/18/2025	ECOLAB INC.	1,033.26	ecolab products
76	853132	R	11/18/2025	ECOLAB INC.	517.59	ecolab products
77	853132	R	11/18/2025	ECOLAB INC.	629.49	ecolab products
78	853132	R	11/18/2025	ECOLAB INC.	67.97	ecolab products
79	853132	R	11/18/2025	ECOLAB INC.	336.72	ecolab products
80	853133	R	11/18/2025	KARLSBURGER FOODS, INC	177.30	Spices
81	853133	R	11/18/2025	KARLSBURGER FOODS, INC	178.29	taco seasoning
82	853134	R	11/18/2025	NIXTA TORTILLERIA AND MEXICAN TAKEOUT	1,000.00	tortillas
83	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	236.56	school lunch
84	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	254.50	school lunch
85	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	203.60	school lunch
86	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	191.24	school lunch
87	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	97.48	school lunch
88	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	73.26	school lunch
89	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	133.56	school lunch
90	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	75.72	school lunch
91	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	91.62	school lunch

Robbinsdale Area Schools
Board Disbursement Report
November 18th, 2025

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
92	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	84.88	school lunch
93	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	68.56	school lunch
94	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	50.90	school lunch
95	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	77.88	school lunch
96	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	50.90	school lunch
97	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	202.08	school lunch
98	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	126.24	school lunch
99	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	93.28	school lunch
100	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	274.10	school lunch
101	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	83.10	school lunch
102	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	76.10	school lunch
103	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	114.40	school lunch
104	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	105.12	school lunch
105	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	80.68	school lunch
106	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	50.90	school lunch
107	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	70.85	school lunch
108	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	122.16	school lunch
109	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	124.08	bread for school lunch
110	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	19.60	bread for school lunch
111	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	173.04	bread for school lunch
112	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	57.40	bread for school lunch
113	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	75.60	bread for school lunch
114	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	116.18	bread for school lunch
115	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	44.80	bread for school lunch
116	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	45.56	bread for school lunch
117	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	111.48	bread for school lunch
118	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	207.68	bread for school lunch
119	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	32.30	bread for school lunch
120	853140	R	11/18/2025	PAN-O-GOLD BAKING CO	205.68	bread for school lunch
121	853141	R	11/18/2025	SEED SUPPLEMENTS LLC	770.00	ServSafe training in person
122	853141	R	11/18/2025	SEED SUPPLEMENTS LLC	160.00	ServSafe training in person
123	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	573.50	milk
124	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	156.44	milk
125	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	212.57	milk
126	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	381.22	milk
127	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	190.36	milk
128	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	385.61	milk
129	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	259.43	milk
130	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	70.29	milk
131	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	209.17	milk
132	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	112.03	milk
133	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	273.81	milk
134	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	158.89	milk
135	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	175.73	milk
136	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	220.16	milk
137	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	462.95	milk
138	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	270.69	milk
139	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	67.84	milk
140	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	332.95	milk
141	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	320.67	milk
142	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	331.16	milk
143	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	259.20	milk
144	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	135.68	milk
145	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	235.77	milk
146	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	144.50	milk
147	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	320.67	milk
148	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	263.10	milk
149	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	156.66	milk
150	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	67.84	milk
151	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	296.79	milk
152	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	401.97	milk
153	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	253.58	milk
154	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	243.31	milk
155	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	46.86	milk
156	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	121.07	milk
157	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	169.60	milk
158	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	101.76	milk
159	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	112.25	milk
160	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	273.81	milk
161	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	145.95	milk
162	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	156.44	milk
163	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	228.18	milk
164	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	206.49	milk
165	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	224.05	milk
166	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	364.86	milk
167	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	288.50	milk
168	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	332.95	milk
169	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	210.89	milk
170	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	445.86	milk
171	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	247.93	milk
172	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	339.20	milk
173	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	537.13	
174	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	121.07	
175	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	115.22	
176	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	100.09	
177	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	178.42	
178	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	147.18	
179	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	310.18	
180	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	112.25	
181	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	99.09	

Robbinsdale Area Schools
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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
182	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	182.54	
183	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	362.18	
184	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	194.25	
185	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	224.77	
186	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	46.86	milk
187	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	135.68	milk
188	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	213.79	milk
189	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	57.35	milk
190	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	112.03	milk
191	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	273.81	milk
192	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	273.81	milk
193	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	135.46	milk
194	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	135.46	milk
195	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	69.07	milk
196	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	161.56	milk
197	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	122.29	milk
198	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	135.46	milk
199	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	224.50	milk
200	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	254.81	milk
201	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	305.83	milk
202	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	244.58	milk
203	853154	R	11/18/2025	ST PAUL BEVERAGE SOLUTIONS, LLC	332.95	milk
204	853155	R	11/18/2025	THE GOOD ACRE	258.68	local produce
205	853155	R	11/18/2025	THE GOOD ACRE	319.91	local produce
206	853161	R	11/18/2025	TRIO SUPPLY CO	-41.44	Paper products
207	853161	R	11/18/2025	TRIO SUPPLY CO	361.40	Paper products
208	853161	R	11/18/2025	TRIO SUPPLY CO	224.61	Paper products
209	853161	R	11/18/2025	TRIO SUPPLY CO	248.78	Paper products
210	853161	R	11/18/2025	TRIO SUPPLY CO	571.64	Paper products
211	853161	R	11/18/2025	TRIO SUPPLY CO	340.94	Paper products
212	853161	R	11/18/2025	TRIO SUPPLY CO	155.64	Paper products
213	853161	R	11/18/2025	TRIO SUPPLY CO	284.10	Paper products
214	853161	R	11/18/2025	TRIO SUPPLY CO	176.68	Paper products
215	853161	R	11/18/2025	TRIO SUPPLY CO	509.46	Paper products
216	853161	R	11/18/2025	TRIO SUPPLY CO	86.20	Paper products
217	853161	R	11/18/2025	TRIO SUPPLY CO	399.30	Paper products
218	853161	R	11/18/2025	TRIO SUPPLY CO	554.37	Paper products
219	853161	R	11/18/2025	TRIO SUPPLY CO	717.51	Paper products
220	853161	R	11/18/2025	TRIO SUPPLY CO	196.06	Paper products
221	853161	R	11/18/2025	TRIO SUPPLY CO	127.32	Paper products
222	853161	R	11/18/2025	TRIO SUPPLY CO	631.08	Paper products
223	853161	R	11/18/2025	TRIO SUPPLY CO	129.70	paper products
224	853161	R	11/18/2025	TRIO SUPPLY CO	1,141.78	paper products
225	853161	R	11/18/2025	TRIO SUPPLY CO	224.13	paper products
226	853161	R	11/18/2025	TRIO SUPPLY CO	331.04	paper products
227	853161	R	11/18/2025	TRIO SUPPLY CO	272.98	paper products
228	853161	R	11/18/2025	TRIO SUPPLY CO	358.58	paper products
229	853161	R	11/18/2025	TRIO SUPPLY CO	356.86	paper products
230	853161	R	11/18/2025	TRIO SUPPLY CO	248.64	paper supplies
231	853161	R	11/18/2025	TRIO SUPPLY CO	207.80	paper supplies
232	853161	R	11/18/2025	TRIO SUPPLY CO	609.55	paper supplies
233	853161	R	11/18/2025	TRIO SUPPLY CO	106.40	paper supplies
234	853161	R	11/18/2025	TRIO SUPPLY CO	165.05	paper supplies
235	853161	R	11/18/2025	TRIO SUPPLY CO	310.75	paper supplies
236	853161	R	11/18/2025	TRIO SUPPLY CO	294.68	paper supplies
237	853161	R	11/18/2025	TRIO SUPPLY CO	853.61	paper supplies
238	853161	R	11/18/2025	TRIO SUPPLY CO	185.21	paper supplies
239	853161	R	11/18/2025	TRIO SUPPLY CO	395.22	paper supplies
240	853161	R	11/18/2025	TRIO SUPPLY CO	324.44	paper supplies
241	853161	R	11/18/2025	TRIO SUPPLY CO	850.42	paper supplies
242	853161	R	11/18/2025	TRIO SUPPLY CO	252.04	paper supplies
243	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	196.71	FAIR Crystal a la carte
244	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	34.32	CHS a la carte
245	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	467.98	AHS a la carte
246	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	398.85	AHS a la carte
247	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	288.70	AHS a la carte
248	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	526.79	AHS a la carte
249	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	244.54	CHS a la carte
250	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	44.17	rms a la carte
251	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	56.83	CHS a la carte
252	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	143.15	SMS a la carte
253	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	44.17	SMS a la carte
254	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	651.85	AHS a la carte
255	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	213.68	RMS a la carte
256	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	67.49	RMS a la carte
257	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	40.88	RMS a la carte
258	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	36.16	ENE AC catering
259	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	54.24	ENE AC catering
260	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	226.00	ENE AC catering
261	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	180.80	ZLE AC catering
262	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	70.95	AHS lunch
263	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	64.45	SEA lunch
264	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	18.95	RMS lunch
265	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	57.95	RMS lunch
266	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	177.58	CHS lunch
267	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	355.16	SMS lunch
268	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	44.95	ENE lunch
269	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	38.45	FAIR Crystal lunch
270	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	96.95	FOE lunch
271	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	135.95	NPE lunch

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
272	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	51.45	PMS lunch
273	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	44.95	RSI lunch
274	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	155.45	CHS lunch
275	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	57.95	PLE lunch
276	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,142.29	PLE lunch
277	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	64.45	SON lunch
278	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	90.45	AHS lunch
279	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	57.95	LKV lunch
280	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	18.95	NOE lunch
281	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	3,052.25	AHS lunch
282	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	194.45	SEA lunch
283	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	57.95	ZLE lunch
284	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	70.95	MLE lunch
285	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	135.95	SMS lunch
286	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,190.29	SEA lunch
287	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,070.77	SOE
288	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	44.95	ENE lunch
289	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	38.45	FOE lunch
290	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	38.45	LKV lunch
291	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	161.95	CHS
292	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	70.95	MLE lunch
293	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	57.95	RSI lunch
294	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	12.45	NOE lunch
295	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	5,422.81	AHS lunch
296	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,433.12	RMS lunch
297	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,862.88	RMS lunch
298	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,865.14	CHS lunch
299	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,016.00	NOE lunch
300	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	185.21	NOE lunch
301	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	65.62	NOE lunch
302	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,756.64	SEA lunch
303	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,057.16	SEA lunch
304	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,652.69	SEA lunch
305	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,614.71	MLE lunch
306	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,096.00	LKV lunch
307	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	4,685.56	AHS lunch
308	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,673.78	ZLE lunch
309	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,411.39	RSI lunch
310	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,589.74	ENE lunch
311	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,442.51	ENE lunch
312	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,760.77	CHS lunch
313	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,413.97	PMS lunch
314	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	95.88	FFVP, Low fat Ranch
315	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,484.05	SOE lunch
316	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,415.07	RSI lunch
317	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	5,037.74	AHS lunch
318	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	812.29	RMS lunch
319	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,057.30	SMS lunch
320	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,888.95	FAIR Crystal lunch
321	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	70.95	RMS lunch
322	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,464.90	RMS lunch
323	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	947.78	PMS lunch
324	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	190.16	AHS lunch
325	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,015.67	NOE lunch
326	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	240.32	NOE lunch
327	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,496.03	LKV lunch
328	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,644.91	ENE lunch
329	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,346.55	MLE lunch
330	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,299.38	RSI lunch
331	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,777.42	NPE lunch
332	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,828.84	CHS lunch
333	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,585.61	AHS lunch
334	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	378.52	SMS lunch
335	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,253.04	FOE lunch
336	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	42.50	CHS lunch
337	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	12.75	SMS lunch
338	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	909.69	RSI lunch
339	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,854.08	SMS lunch
340	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,602.04	CHS lunch
341	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,933.77	PLE lunch
342	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,470.34	SOE lunch
343	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	38.45	PLE lunch
344	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	57.95	SoE lunch
345	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	42.50	AHS lunch
346	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	51.45	AHS lunch
347	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	710.32	AHS lunch
348	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	21.25	PMS lunch
349	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	355.16	PMS lunch
350	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,210.16	PMS lunch
351	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	3,221.31	AHS lunch
352	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	109.95	SEA lunch
353	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,599.65	SEA lunch
354	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	21.25	RMS lunch
355	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	177.58	RMS lunch
356	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,298.57	RMS lunch
357	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,193.10	RSI lunch
358	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,122.29	PMS lunch
359	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,485.75	FOE lunch
360	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	44.95	FOE lunch
361	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	18.95	SOE lunch

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
362	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,115.50	SOE lunch
363	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	170.35	RMS a la carte
364	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	40.88	RMS a la carte
365	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	68.64	CHS a la carte
366	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	477.31	AHS a la carte
367	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	538.12	AHS a la carte
368	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	196.71	FAIR Crystal a la carte
369	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	167.55	PMS a la carte
370	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	57.20	CHS a la carte
371	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	462.88	SMS breakfast
372	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	334.17	FAIR Crystal breakfast
373	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	490.59	ZLE breakfast
374	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	-14.98	MLE breakfast
375	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	502.03	CHS breakfast
376	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	421.88	CHS breakfast
377	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	601.43	AHS breakfast
378	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	545.90	AHS breakfast
379	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	339.78	ZLE breakfast
380	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	854.55	AHS breakfast
381	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	450.79	PMS breakfast
382	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	943.05	PMS breakfast
383	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	441.48	SEA breakfast
384	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	3,825.50	CHS breakfast
385	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	547.04	MLE breakfast
386	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	554.51	PLE breakfast
387	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	208.65	RSI breakfast
388	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	636.24	NPE breakfast
389	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	665.03	LKV breakfast
390	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	549.17	ENE breakfast
391	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	299.04	SMS breakfast
392	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	440.94	RSI breakfast
393	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	558.87	NOE breakfast
394	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	581.75	NPE breakfast
395	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,002.57	FOE breakfast
396	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	720.03	MLE breakfast
397	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	808.97	PLE breakfast
398	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	152.85	PMS breakfast
399	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,069.54	CHS breakfast
400	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	743.39	SOE breakfast
401	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	494.75	RSI breakfast
402	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	621.62	ENE breakfast
403	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	471.65	SMS breakfast
404	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	198.07	LKV breakfast
405	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	18.95	ZLE lunch
406	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,419.04	ZLE lunch
407	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,792.14	FAIR Crystal lunch
408	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	12.75	FAIR Crystal lunch
409	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	95.08	FAIR Crystal lunch
410	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	3,905.94	AHS lunch
411	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	82.06	RMS lunch
412	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	14.95	RMS lunch
413	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,981.43	RMS lunch
414	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	3,288.27	CHS lunch
415	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,972.45	SMS lunch
416	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,323.55	SMS lunch
417	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	51.45	SMS lunch
418	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	44.95	ENE lunch
419	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,115.75	ENE lunch
420	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,025.64	LKV lunch
421	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	51.45	LKV lunch
422	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	51.45	NPE lunch
423	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	208.73	NOE lunch
424	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	675.14	NOE lunch
425	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	57.95	NOE lunch
426	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	70.95	RSI lunch
427	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	729.80	RSI lunch
428	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,727.89	PLE lunch
429	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	44.95	PLE lunch
430	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,371.73	MLE lunch
431	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	103.45	MLE lunch
432	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	96.95	CHS lunch
433	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	930.56	SEA lunch
434	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	96.95	SEA lunch
435	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,001.66	RMS lunch
436	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	18.95	RMS lunch
437	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,504.59	PMS lunch
438	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	57.95	PMS lunch
439	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	3,499.87	AHS lunch
440	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	83.95	AHS lunch
441	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,749.02	ZLE lunch
442	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	12.45	ZLE lunch
443	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,038.23	FAIR Crystal lunch
444	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	12.45	FAIR Crystal lunch
445	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	491.03	SMS lunch
446	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	351.63	RMS lunch
447	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,736.07	RSI lunch
448	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,457.57	NPE lunch
449	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	187.95	NPE lunch
450	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	96.95	FOE lunch
451	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,641.86	FOE lunch

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1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
452	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	207.45	MLE lunch
453	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,903.10	MLE lunch
454	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	83.95	PLE lunch
455	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,526.35	PLE lunch
456	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	83.95	PMS lunch
457	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	2,856.10	PMS lunch
458	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	6,405.36	CHS lunch
459	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	129.45	CHS lunch
460	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	29.75	CHS lunch
461	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,426.57	NOE lunch
462	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,198.93	SOE lunch
463	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,624.76	RSI lunch
464	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	83.95	RSI lunch
465	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,611.07	ENE lunch
466	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	90.45	ENE lunch
467	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,419.20	SMS lunch
468	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	90.45	SMS lunch
469	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	83.95	LKV lunch
470	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	1,460.98	LKV lunch
471	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	77.45	NOE lunch
472	853197	R	11/18/2025	UPPER LAKES FOODS, INC.	57.95	SOE lunch
473	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	615.53	NOP FFVP
474	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	468.69	LKV FFVP
475	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	610.08	MLE FFVP
476	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	641.85	FOR FFVP
477	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	345.95	NOB FFVP
478	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	441.84	NEI FFVP
479	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	178.37	FSC PRODUCE
480	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	174.32	ZLE PRODUCE
481	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	185.31	ZLE PRODUCE
482	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	319.19	CHS PRODUCE
483	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	405.12	RSI PRODUCE
484	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	179.21	SEA-OLSON PRODUCE
485	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	20.08	SEA-OLSON PRODUCE
486	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	101.65	LKV PRODUCE
487	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	320.27	MLE PRODUCE
488	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	171.31	FOR PRODUCE
489	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	94.73	NOB PRODUCE
490	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	90.20	SMS PRODUCE
491	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	157.30	NEI PRODUCE
492	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	58.86	NEI PRODUCE
493	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	98.71	MLE PRODUCE
494	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	112.63	FOR PRODUCE
495	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	231.27	AHS PRODUCE
496	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	20.08	AHS PRODUCE
497	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	191.53	AHS PRODUCE
498	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	86.82	FAIR-PLE PRODUCE
499	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	20.08	CHS PRODUCE
500	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	151.92	SON PRODUCE
501	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	20.08	SMS PRODUCE
502	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	104.43	NOB PRODUCE
503	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	101.56	RMS PRODUCE
504	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	20.08	FSC PRODUCE
505	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	114.01	FSC PRODUCE
506	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	243.30	PMS PRODUCE
507	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	135.24	CHS PRODUCE
508	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	341.22	RSI PRODUCE
509	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	230.18	SEA-OLSON PRODUCE
510	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	180.74	SON PRODUCE
511	853203	R	11/18/2025	BIX PRODUCE COMPANY, LLC	91.06	LKV PRODUCE
512	853204	R	11/18/2025	THE GOOD ACRE	297.78	MLE AGRI GRANT
513	853204	R	11/18/2025	THE GOOD ACRE	449.66	CHS AGRI GRANT
514	853204	R	11/18/2025	THE GOOD ACRE	361.90	FSC AGRI GRANT
515	853204	R	11/18/2025	THE GOOD ACRE	299.90	RMS AGRI GRANT
516	853204	R	11/18/2025	THE GOOD ACRE	269.17	SEA-OLSON AGRI GRANT
517	853204	R	11/18/2025	THE GOOD ACRE	239.78	FAIR-PLE AGRI GRANT
518	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	742.10	RMS breakfast
519	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	926.72	AHS breakfast
520	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	735.80	SEA breakfast
521	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	1,091.11	SOE breakfast
522	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	768.60	AHS breakfast
523	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	881.17	AHS breakfast
524	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	780.36	RMS breakfast
525	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	1,219.55	PMS breakfast
526	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	720.76	CHS breakfast
527	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	354.61	RSI breakfast
528	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	897.63	NPE breakfast
529	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	984.00	AHS breakfast
530	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	641.38	PLE breakfast
531	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	472.43	CHS breakfast
532	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	471.84	SOE breakfast
533	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	448.67	LKV breakfast
534	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	207.45	RSI breakfast
535	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	171.38	SMS breakfast
536	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	311.53	NOE breakfast
537	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	29.79	NOE breakfast
538	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	582.74	SEA breakfast
539	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	667.65	MLE breakfast
540	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	479.04	MLE breakfast
541	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	786.78	FAIR Crystal breakfast

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1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
542	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	512.45	ZLEI breakfast
543	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	339.98	PMS breakfast
544	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	945.45	AHS breakfast
545	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	752.65	CHS breakfast
546	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	682.57	RSI breakfast
547	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	106.15	SMS breakfast
548	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	924.79	NPE breakfast
549	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	578.88	ENE breakfast
550	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	396.59	SMS Breakfast
551	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	955.33	MLE Breakfast
552	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	594.53	FOE Breakfast
553	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	480.18	RSI Breakfast
554	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	834.16	CHS Breakfast
555	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	326.40	LVE Breakfast
556	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	491.06	NOE Breakfast
557	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	514.67	SOE Breakfast
558	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	943.44	PLE Breakfast
559	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	737.39	AHS Breakfast
560	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	782.02	SEA Breakfast
561	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	810.14	RMS Breakfast
562	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	719.21	RSI Breakfast
563	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	195.76	PMS Breakfast
564	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	732.17	FOE Breakfast
565	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	535.33	SOE Breakfast
566	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	-16.05	ENE Breakfast credit
567	853212	R	11/18/2025	UPPER LAKES FOODS, INC.	192.58	cooks fund
568	853216	R	11/18/2025	FRATTALLONE'S HARDWARE STORES	169.97	DW - Frattallone's Hardware smalls NTE \$60 Purchases over
569	853216	R	11/18/2025	FRATTALLONE'S HARDWARE STORES	16.78	DW - Frattallone's Hardware smalls NTE \$60 Purchases over
570	853216	R	11/18/2025	FRATTALLONE'S HARDWARE STORES	18.77	DW - Frattallone's Hardware smalls NTE \$60 Purchases over
571	853216	R	11/18/2025	FRATTALLONE'S HARDWARE STORES	36.99	DW - Frattallone's Hardware smalls NTE \$60 Purchases over
572	853216	R	11/18/2025	FRATTALLONE'S HARDWARE STORES	26.58	DW - Frattallone's Hardware smalls NTE \$60 Purchases over
573	853216	R	11/18/2025	FRATTALLONE'S HARDWARE STORES	24.98	DW - Frattallone's Hardware smalls NTE \$60 Purchases over
574	853216	R	11/18/2025	FRATTALLONE'S HARDWARE STORES	52.94	DW - Frattallone's Hardware smalls NTE \$60 Purchases over
575	853216	R	11/18/2025	FRATTALLONE'S HARDWARE STORES	26.98	DW - Frattallone's Hardware smalls NTE \$60 Purchases over
576	853216	R	11/18/2025	FRATTALLONE'S HARDWARE STORES	17.16	DW - Frattallone's Hardware smalls NTE \$60 Purchases over
577	853217	R	11/18/2025	BALD EAGLE ERECTORS, INC.	6,839.50	LTFM-Warehouse Steel bid
578	853218	R	11/18/2025	BORDER STATES ELECTRIC SUPPLY	4,579.40	FAIR PL - Replacement lights (1 classroom) Quote #28162019
579	853219	R	11/18/2025	CENTRAL ROOFING INC.	2,965.00	SONN - Roof drain flashing replacement Quote 8-8-25
580	853220	R	11/18/2025	ELECTRIC MOTOR REPAIR	950.00	Cooper- Kitchen exhaust fan motor replacement
581	853221	R	11/18/2025	INSPCC INC	500.00	LTFM Forest Elementary School
582	853221	R	11/18/2025	INSPCC INC	570.00	PMS - Pavement Striping and Traffic Signage for drive
583	853222	R	11/18/2025	JOHNSON CONTROLS INC	3,644.00	PMS - AHU 13 Return Fan VFD replacement Quote #1-1QP4R70D
584	853223	R	11/18/2025	PALEN KIMBALL, LLC DBA SIGNATURE MECHANICAL	8,450.00	RMS - Replace leaking pipes Proposal 7/3/2025
585	853224	R	11/18/2025	STATE SUPPLY COMPANY INC	990.28	RMS - Bell and Gossett 1/6 HP replacement booster pump
586	853224	R	11/18/2025	STATE SUPPLY COMPANY INC	945.96	RMS - Bell and Gossett 1/6 HP replacement booster pump
587	853225	R	11/18/2025	LOK CUSTOM LETTERING	1,150.00	OJT Shirts
588	853226	R	11/18/2025	A PLUS SEALCOATING LLC	440.00	FAIR PL - traffic control arrows and striping Quote #2538
589	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	90.31	Book for FAIR PL, Book for RMS, Projector Bulb, Always-On
590	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	33.15	Book for FAIR PL, Book for RMS, Projector Bulb, Always-On
591	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	5.89	Book for FAIR PL, Book for RMS, Projector Bulb, Always-On
592	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	27.97	Book for FAIR PL, Book for RMS, Projector Bulb, Always-On
593	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	36.47	Book for FAIR PL, Book for RMS, Projector Bulb, Always-On
594	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	44.52	Misc office/classroom supplies
595	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	34.62	deposit bags, design
596	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	50.98	deposit bags, design
597	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	25.39	Advisory folders
598	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	96.16	Supplies
599	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	10.49	Pencil Sharpener for Delaynie F
600	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	43.50	Name Plates for front office staff.
601	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	77.65	Amazon: EL Maus 1 Spanish Books - 5 copies Budget Code: 01
602	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	9.99	Student Council
603	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	344.34	Student Council
604	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	202.48	Books for literacy events. Will be reimbursed through HUG.
605	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	88.99	Printer Ink - Jack Negen
606	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	6.99	Item left off order
607	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	237.82	Toner-7th Gr Wing Office Supplies
608	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	41.98	Supplies for the science department
609	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	99.73	ESC - Office supplies for Facs/Ops office admin
610	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	6.99	Neill -- 3rd Grade
611	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	16.48	Missed Items - flour sifters - Nick Ostrov
612	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	314.10	Nursing Supplies - Caroline Hayden - ZLE
613	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	317.39	PAES Supply order - Carol Kemble
614	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	37.23	Orchestra Dept Order
615	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	121.32	Health Dept. Order
616	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	-79.84	RISE Supplies - RMS - Michele Baker CREDIT MEMO FOR INVOICE
617	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	16.65	CLASSROOM SUPPLIES
618	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	80.76	CLASSROOM SUPPLIES
619	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	91.02	CLASSROOM SUPPLIES
620	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	41.99	Divider for 34
621	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	18.64	Book for FAIR PL, Book for RMS, Projector Bulb, Always-On
622	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	6.84	Book for FAIR PL, Book for RMS, Projector Bulb, Always-On
623	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	1.22	Book for FAIR PL, Book for RMS, Projector Bulb, Always-On
624	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	5.77	Book for FAIR PL, Book for RMS, Projector Bulb, Always-On
625	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	7.52	Book for FAIR PL, Book for RMS, Projector Bulb, Always-On
626	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	257.89	printer supplies
627	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	326.02	Student Council - School Dance 11/14
628	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	105.90	OFFICE SUPPLIES
629	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	5.99	CHS Network needs
630	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	155.66	CHS Network needs
631	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	166.44	Akin Art Order

Robbinsdale Area Schools
Board Disbursement Report
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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
632	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	116.98	Office Order
633	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	132.88	Office Order
634	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	163.40	Physics Order
635	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	10.85	Gronwall - Grant
636	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	1,900.99	Diaper order for HUG
637	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	15.98	padlock
638	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	127.61	Bank bags
639	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	154.43	Health Dept. Order
640	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	37.99	Physics Order
641	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	480.88	FACS Dept Order
642	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	124.74	Office Suples
643	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	11.69	FOR PUMPKIN DROP
644	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	20.98	FOR COPY ROOM AND CLASSROOMS
645	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	2.34	CLASSROOM SUPPLIES
646	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	11.32	CLASSROOM SUPPLIES
647	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	272.84	Student Council - School Store
648	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	264.63	Room 11
649	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	21.37	Laptop parts
650	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	487.59	Laptop parts
651	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	-146.89	INK FOR MEDIA CENTER AND EA PRINTER CREDIT MEMO FOR INVOICE
652	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	7.99	metal rings
653	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	22.97	PANDA
654	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	165.25	Early Adventures Supplies
655	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	226.33	9th Grade Science Dept Order
656	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	7.35	CHS Network needs
657	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	191.10	CHS Network needs
658	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	21.60	Cancelled item waiting for approval.
659	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	44.98	Student ID Badges 500 Pk
660	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	25.92	Office Supplies
661	853238	R	11/18/2025	AMAZON CAPITAL SERVICES, INC	39.81	PD Books-Per Tamiko
662	853239	R	11/18/2025	ANCHOR PAPER	1,326.92	Paper Order
663	853240	R	11/18/2025	ANCOM COMMUNICATIONS INC	1,217.50	Transportation Bus Accessories
664	853240	R	11/18/2025	ANCOM COMMUNICATIONS INC	1,217.50	Transportation Bus Accessories
665	853241	R	11/18/2025	APEC	215.36	SEA - HVAC filters Quote 10/8/25
666	853242	R	11/18/2025	ASPEN WASTE SYSTEMS, INC.	1,156.96	CLC - Aspen Waste Systems Trash and recycling removal -
667	853243	R	11/18/2025	B & H PHOTO VIDEO	263.09	External Hard Drive for RAID
668	853244	R	11/18/2025	BAT 19, INC	112.32	RESTOCK - Batteries
669	853244	R	11/18/2025	BAT 19, INC	168.48	RESTOCK - Batteries
670	853244	R	11/18/2025	BAT 19, INC	186.00	RESTOCK - Batteries
671	853244	R	11/18/2025	BAT 19, INC	198.00	RESTOCK - Batteries
672	853245	R	11/18/2025	BLICK ART MATERIALS	1,646.78	Misc. Art Supplies - Blick
673	853246	R	11/18/2025	BLUUM OF MINNESOTA, LLC	149.27	Blanket PO for Service Calls
674	853247	R	11/18/2025	BOLLER SERVICES, INC	2,100.00	CHS - Vacuum out of sump pit and cleaning of 2 floor drain
675	853248	R	11/18/2025	BORDER STATES ELECTRIC SUPPLY	222.59	Lakeview- Light Bulb replacement
676	853248	R	11/18/2025	BORDER STATES ELECTRIC SUPPLY	327.00	WHSE- stock for trucks- GFCl outlets
677	853249	R	11/18/2025	CASAS	1,715.10	CONFIRMING P.O. CASAS LARGE PRINT TESTS - PANDA
678	853250	R	11/18/2025	CPI	3,104.40	CPI Workbooks/Seats - 3rd Edition, blended - Amanda
679	853251	R	11/18/2025	DALCO ENTERPRISES INC	911.40	Custodial cleaning supplies - WHSE FY 25/26
680	853251	R	11/18/2025	DALCO ENTERPRISES INC	359.40	Custodial cleaning supplies - SON FY 25/26
681	853251	R	11/18/2025	DALCO ENTERPRISES INC	2,022.12	Custodial cleaning supplies - SMS FY 25/26
682	853251	R	11/18/2025	DALCO ENTERPRISES INC	325.62	Custodial cleaning supplies - MLE FY 25/26
683	853252	R	11/18/2025	ECM PUBLISHERS, INC.	350.40	BLANKET FOR ADVERTISING PAYMENTS
684	853253	R	11/18/2025	EMI AUDIO, INC	3,698.82	Audio Equipment for Stadium
685	853254	R	11/18/2025	FINKEN WATER SOLUTIONS	15.00	Cook & Cold POU Rental Cooler
686	853255	R	11/18/2025	FOLLETT CONTENT SOLUTIONS, LLC	229.99	Examination paper and markscheme pack. : May 2025
687	853256	R	11/18/2025	FUN AND FUNCTION	48.94	ECSE/Early Learning/NHLC order for OT Alycia Tadt; adaptive
688	853257	R	11/18/2025	GAME ONE	69.57	ADAPTED FLOOR TAPE
689	853258	R	11/18/2025	GOPHER SPORT	879.11	Phy Ed Supplies- Julie Nisler
690	853259	R	11/18/2025	GRAINGER	306.06	WHSE - Cordless Transfer Pump: 8 gpm Max. Flow Rate Part
691	853263	R	11/18/2025	GREAT MINDS, PBC	2,901.11	Wit and Wisdom Curriculum Kits
692	853263	R	11/18/2025	GREAT MINDS, PBC	838.46	Wit and Wisdom Curriculum Kits
693	853263	R	11/18/2025	GREAT MINDS, PBC	483.52	Wit and Wisdom Curriculum Kits
694	853263	R	11/18/2025	GREAT MINDS, PBC	838.46	Wit and Wisdom Curriculum Kits
695	853263	R	11/18/2025	GREAT MINDS, PBC	493.78	Wit and Wisdom Curriculum Kits
696	853263	R	11/18/2025	GREAT MINDS, PBC	591.57	Wit and Wisdom Curriculum Kits
697	853263	R	11/18/2025	GREAT MINDS, PBC	53.58	Core Text Order
698	853263	R	11/18/2025	GREAT MINDS, PBC	2,498.39	Core Text Order
699	853263	R	11/18/2025	GREAT MINDS, PBC	46.88	Core Text Order
700	853263	R	11/18/2025	GREAT MINDS, PBC	1,045.10	Core Text Order
701	853263	R	11/18/2025	GREAT MINDS, PBC	2,055.48	Core Text Order
702	853263	R	11/18/2025	GREAT MINDS, PBC	1,481.34	Core Text Order
703	853263	R	11/18/2025	GREAT MINDS, PBC	2,055.48	Core Text Order
704	853263	R	11/18/2025	GREAT MINDS, PBC	5,727.79	Core Text Order
705	853263	R	11/18/2025	GREAT MINDS, PBC	3,588.00	Wit and Wisdom Professional Development
706	853263	R	11/18/2025	GREAT MINDS, PBC	17,940.00	Wit and Wisdom Professional Development
707	853263	R	11/18/2025	GREAT MINDS, PBC	10,764.00	Wit and Wisdom Professional Development
708	853263	R	11/18/2025	GREAT MINDS, PBC	17,940.00	Wit and Wisdom Professional Development
709	853264	R	11/18/2025	HORIZON COMMERCIAL POOL SUPPLY	778.36	PMS - Pool supplies - blanket chemicals/parts Horizon Comm.
710	853265	R	11/18/2025	INDROTEC	10,141.20	DW - Indrotec Custodial Staffing service Effective 07/01/25
711	853265	R	11/18/2025	INDROTEC	11,014.76	DW - Indrotec Custodial Staffing service Effective 07/01/25
712	853266	R	11/18/2025	INSPEC INC	1,500.00	D-W - Annual req. Stormwater Management System Inspections
713	853267	R	11/18/2025	JEFF'S S.O.S. DRAIN & SEWER	195.00	DW - Drain and sewer line PM maintenance/repairs
714	853267	R	11/18/2025	JEFF'S S.O.S. DRAIN & SEWER	400.00	DW - Drain and sewer line PM maintenance/repairs NPE
715	853267	R	11/18/2025	JEFF'S S.O.S. DRAIN & SEWER	475.00	DW - Drain and sewer line PM maintenance/repairs MLE
716	853267	R	11/18/2025	JEFF'S S.O.S. DRAIN & SEWER	645.00	DW - Drain and sewer line PM maintenance/repairs ESC
717	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	323.45	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
718	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	330.60	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
719	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	321.67	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
720	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	339.54	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
721	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	419.95	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,

Robbinsdale Area Schools
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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
722	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	375.28	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
723	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	323.45	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
724	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	321.67	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
725	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	303.79	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
726	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	330.60	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
727	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	321.67	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
728	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	330.60	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
729	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	339.54	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
730	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	303.79	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
731	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	330.60	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
732	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	330.60	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
733	853269	R	11/18/2025	LEGACY SERVICES CORPORATION	330.59	AHS, CHS, FAIR C, FOR, LV, ML, NLL, NBL, NPT, SMS, SEA,
734	853275	R	11/18/2025	LVC COMPANIES INC	380.00	AHS - Svc. call - Fire damper not resetting. Est. only
735	853275	R	11/18/2025	LVC COMPANIES INC	340.00	FAIR Crystal- Fire Alarm/Sprinkler Issue Repair
736	853275	R	11/18/2025	LVC COMPANIES INC	491.32	SMS - Svc call - duct smoke detector work Est. only \$800
737	853275	R	11/18/2025	LVC COMPANIES INC	680.00	DW - Annual Renewal Fire Alarm/Life-Safety Monitoring ZLE
738	853275	R	11/18/2025	LVC COMPANIES INC	680.00	DW - Annual Renewal Fire Alarm/Life-Safety Monitoring SMS
739	853275	R	11/18/2025	LVC COMPANIES INC	375.00	DW - Annual Renewal Fire Alarm/Life-Safety Monitoring RMS
740	853275	R	11/18/2025	LVC COMPANIES INC	400.00	DW - Annual Renewal Fire Alarm/Life-Safety Monitoring ENE
741	853275	R	11/18/2025	LVC COMPANIES INC	400.00	DW - Annual Renewal Fire Alarm/Life-Safety Monitoring
742	853275	R	11/18/2025	LVC COMPANIES INC	420.00	DW - Annual Renewal Fire Alarm/Life-Safety Monitoring RSI
743	853275	R	11/18/2025	LVC COMPANIES INC	420.00	DW - Annual Renewal Fire Alarm/Life-Safety Monitoring SON
744	853275	R	11/18/2025	LVC COMPANIES INC	400.00	DW - Annual Renewal Fire Alarm/Life-Safety Monitoring
745	853275	R	11/18/2025	LVC COMPANIES INC	427.00	DW - Annual Renewal Fire Alarm/Life-Safety Monitoring SEA
746	853275	R	11/18/2025	LVC COMPANIES INC	427.00	DW - Annual Renewal Fire Alarm/Life-Safety Monitoring BUS
747	853275	R	11/18/2025	LVC COMPANIES INC	-229.93	DW - All 22 sites - Annual fire extinguisher inspection and
748	853275	R	11/18/2025	LVC COMPANIES INC	-56.40	DW - All 22 sites - Annual fire extinguisher inspection and
749	853275	R	11/18/2025	LVC COMPANIES INC	-44.08	DW - All 22 sites - Annual fire extinguisher inspection and
750	853275	R	11/18/2025	LVC COMPANIES INC	-103.85	DW - All 22 sites - Annual fire extinguisher inspection and
751	853275	R	11/18/2025	LVC COMPANIES INC	-242.73	DW - All 22 sites - Annual fire extinguisher inspection and
752	853275	R	11/18/2025	LVC COMPANIES INC	-54.42	DW - All 22 sites - Annual fire extinguisher inspection and
753	853275	R	11/18/2025	LVC COMPANIES INC	-56.40	DW - All 22 sites - Annual fire extinguisher inspection and
754	853275	R	11/18/2025	LVC COMPANIES INC	-66.71	DW - All 22 sites - Annual fire extinguisher inspection and
755	853275	R	11/18/2025	LVC COMPANIES INC	-166.45	DW - All 22 sites - Annual fire extinguisher inspection and
756	853275	R	11/18/2025	LVC COMPANIES INC	-43.75	DW - All 22 sites - Annual fire extinguisher inspection and
757	853275	R	11/18/2025	LVC COMPANIES INC	-59.70	DW - All 22 sites - Annual fire extinguisher inspection and
758	853275	R	11/18/2025	LVC COMPANIES INC	-159.41	DW - All 22 sites - Annual fire extinguisher inspection and
759	853275	R	11/18/2025	LVC COMPANIES INC	-26.29	DW - All 22 sites - Annual fire extinguisher inspection and
760	853275	R	11/18/2025	LVC COMPANIES INC	-54.64	DW - All 22 sites - Annual fire extinguisher inspection and
761	853275	R	11/18/2025	LVC COMPANIES INC	-58.16	DW - All 22 sites - Annual fire extinguisher inspection and
762	853275	R	11/18/2025	LVC COMPANIES INC	-107.37	DW - All 22 sites - Annual fire extinguisher inspection and
763	853275	R	11/18/2025	LVC COMPANIES INC	-52.66	DW - All 22 sites - Annual fire extinguisher inspection and
764	853275	R	11/18/2025	LVC COMPANIES INC	-54.42	DW - All 22 sites - Annual fire extinguisher inspection and
765	853275	R	11/18/2025	LVC COMPANIES INC	-36.68	DW - All 22 sites - Annual fire extinguisher inspection and
766	853276	R	11/18/2025	MACKIN EDUCATIONAL RESOURCES	588.86	Armstrong Manga Book Order
767	853276	R	11/18/2025	MACKIN EDUCATIONAL RESOURCES	684.49	Cooper Fall 2025 Book Order
768	853277	R	11/18/2025	MCDOWELL AGENCY (THE)	638.00	BACKGROUND CHECKS FOR VIP
769	853280	R	11/18/2025	MENARDS	222.28	DW - Golden Valley Menards - Supplies and parts (smalls)
770	853280	R	11/18/2025	MENARDS	137.88	SMS - sidewalk and pavement backfill from
771	853280	R	11/18/2025	MENARDS	357.39	DW - Golden Valley Menards - Supplies and parts (smalls)
772	853280	R	11/18/2025	MENARDS	91.92	DW - Golden Valley Menards - Supplies and parts (smalls)
773	853280	R	11/18/2025	MENARDS	45.96	SMS - Cold patch for pavement repair at pool walkway Est.
774	853281	R	11/18/2025	METROPOLITAN COURIER CORP.	1,424.36	Courier Services for the 2025-2026 School Year
775	853284	R	11/18/2025	MIDLAND NURSERY INC.	160.00	FAIR C/ESC/SONN/MLK/AHS/ZL/RMS/LV Irrigation spring
776	853284	R	11/18/2025	MIDLAND NURSERY INC.	160.00	FAIR C/ESC/SONN/MLK/AHS/ZL/RMS/LV Irrigation spring
777	853284	R	11/18/2025	MIDLAND NURSERY INC.	135.00	FAIR C/ESC/SONN/MLK/AHS/ZL/RMS/LV Irrigation spring
778	853284	R	11/18/2025	MIDLAND NURSERY INC.	560.00	FAIR C/ESC/SONN/MLK/AHS/ZL/RMS/LV Irrigation spring
779	853284	R	11/18/2025	MIDLAND NURSERY INC.	530.00	FAIR C/ESC/SONN/MLK/AHS/ZL/RMS/LV Irrigation spring
780	853285	R	11/18/2025	MIDWEST EDUCATIONAL CONSULTANTS, INC	2,952.78	Professional Development - The Catalyst Approach on
781	853285	R	11/18/2025	MIDWEST EDUCATIONAL CONSULTANTS, INC	5,315.00	Professional Development - The Catalyst Approach on
782	853285	R	11/18/2025	MIDWEST EDUCATIONAL CONSULTANTS, INC	12,992.22	Professional Development - The Catalyst Approach on
783	853287	R	11/18/2025	MN CLAY COMPANY	571.63	1 ****AS PER QUOTE**** QUOTE \$0.0000 \$0.00 1 C-10 SNOW 10
784	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	75.00	DW - Annual boiler and pressure vessel registration/permits
785	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	75.00	DW - Annual boiler and pressure vessel registration/permits
786	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	150.00	DW - Annual boiler and pressure vessel registration/permits
787	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	150.00	DW - Annual boiler and pressure vessel registration/permits
788	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	75.00	DW - Annual boiler and pressure vessel registration/permits
789	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	125.00	DW - Annual boiler and pressure vessel registration/permits
790	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	100.00	DW - Annual boiler and pressure vessel registration/permits
791	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	50.00	DW - Annual boiler and pressure vessel registration/permits
792	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	150.00	DW - Annual boiler and pressure vessel registration/permits
793	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	100.00	DW - Annual boiler and pressure vessel registration/permits
794	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	150.00	DW - Annual boiler and pressure vessel registration/permits
795	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	100.00	DW - Annual boiler and pressure vessel registration/permits
796	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	175.00	DW - Annual boiler and pressure vessel registration/permits
797	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	100.00	DW - Annual boiler and pressure vessel registration/permits
798	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	125.00	DW - Annual boiler and pressure vessel registration/permits
799	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	75.00	DW - Annual boiler and pressure vessel registration/permits
800	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	75.00	DW - Annual boiler and pressure vessel registration/permits
801	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	75.00	DW - Annual boiler and pressure vessel registration/permits
802	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	75.00	DW - Annual boiler and pressure vessel registration/permits
803	853295	R	11/18/2025	MN DEPARTMENT OF LABOR AND INDUSTRY	25.00	DW - Annual boiler and pressure vessel registration/permits
804	853296	R	11/18/2025	MR CUTTING EDGE LLC	26.00	Cutter Blade sharpening
805	853298	R	11/18/2025	NORTHLAND MECHANICAL CONTRACTORS, INC.	3,681.45	ML - Svc call to resolder leaking joint on chilled beam
806	853298	R	11/18/2025	NORTHLAND MECHANICAL CONTRACTORS, INC.	432.50	NHLC - Svc call for active glycol leak Est. only
807	853298	R	11/18/2025	NORTHLAND MECHANICAL CONTRACTORS, INC.	1,465.00	ZL - Svc call for BAS - lost communication to boilers Est.
808	853298	R	11/18/2025	NORTHLAND MECHANICAL CONTRACTORS, INC.	402.50	BG - Svc call for BAS - lost communication to HVAC Est.
809	853299	R	11/18/2025	NYSTROM PUBLISHING COMPANY	613.17	Commercial Printed materials
810	853299	R	11/18/2025	NYSTROM PUBLISHING COMPANY	1,168.24	Commercial Printed materials
811	853300	R	11/18/2025	PLANET SOCCER	58.00	SOCCER - BOYS BACKPACKS

Robbinsdale Area Schools
Board Disbursement Report
November 18th, 2025

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
812	853300	R	11/18/2025	PLANET SOCCER	1,000.00	SOCCER - BOYS BACKPACKS
813	853300	R	11/18/2025	PLANET SOCCER	2,000.00	SOCCER - GIRLS BACKPACKS
814	853300	R	11/18/2025	PLANET SOCCER	300.00	SOCCER - GIRLS BACKPACKS
815	853304	R	11/18/2025	PLUNKETT'S PEST CONTROL	114.00	D-W Plunket Pest Control contract FAIRC Annual renewal thru
816	853304	R	11/18/2025	PLUNKETT'S PEST CONTROL	84.00	D-W Plunket Pest Control contract FOR Annual renewal thru
817	853304	R	11/18/2025	PLUNKETT'S PEST CONTROL	144.00	D-W Plunket Pest Control contract CHS Annual renewal thru
818	853304	R	11/18/2025	PLUNKETT'S PEST CONTROL	84.00	D-W Plunket Pest Control contract MLE Annual renewal thru
819	853304	R	11/18/2025	PLUNKETT'S PEST CONTROL	64.00	D-W Plunket Pest Control contract NHLK Annual renewal thru
820	853304	R	11/18/2025	PLUNKETT'S PEST CONTROL	64.00	D-W Plunket Pest Control contract CLC Annual renewal thru
821	853304	R	11/18/2025	PLUNKETT'S PEST CONTROL	64.00	D-W Plunket Pest Control contract BUS Annual renewal thru
822	853304	R	11/18/2025	PLUNKETT'S PEST CONTROL	64.00	D-W Plunket Pest Control contract ESC Annual renewal thru
823	853304	R	11/18/2025	PLUNKETT'S PEST CONTROL	84.00	D-W Plunket Pest Control contract NPE Annual renewal thru
824	853306	R	11/18/2025	PREMIUM WATERS, INC.	11.00	OPEN - Premium waters account MONTHLY NOV
825	853306	R	11/18/2025	PREMIUM WATERS, INC.	35.00	OPEN - Premium waters account MONTHLY OCT SA16K75058
826	853306	R	11/18/2025	PREMIUM WATERS, INC.	33.00	OPEN - Premium waters account MONTHLY SEPT SA16K75058
827	853306	R	11/18/2025	PREMIUM WATERS, INC.	1.49	OPEN - Premium waters account 2 GAL 6 RETURN
828	853306	R	11/18/2025	PREMIUM WATERS, INC.	35.74	Premium Water Invoice #311057450 3 GAL
829	853307	R	11/18/2025	QUICKSILVER EXPRESS COURIER	33.18	FOR PAYMENT OF DELIVERY BILLS FROM 7/1/25 - 6/30/26
830	853308	R	11/18/2025	REPUBLIC SERVICES #899	1,945.36	DW - Republic Services Waste and recycling removal
831	853308	R	11/18/2025	REPUBLIC SERVICES #899	1,134.86	DW - Republic Services Waste and recycling removal
832	853308	R	11/18/2025	REPUBLIC SERVICES #899	1,134.86	DW - Republic Services Waste and recycling removal
833	853308	R	11/18/2025	REPUBLIC SERVICES #899	1,134.86	DW - Republic Services Waste and recycling removal
834	853308	R	11/18/2025	REPUBLIC SERVICES #899	648.45	DW - Republic Services Waste and recycling removal
835	853308	R	11/18/2025	REPUBLIC SERVICES #899	648.45	DW - Republic Services Waste and recycling removal
836	853308	R	11/18/2025	REPUBLIC SERVICES #899	648.45	DW - Republic Services Waste and recycling removal
837	853308	R	11/18/2025	REPUBLIC SERVICES #899	648.45	DW - Republic Services Waste and recycling removal
838	853308	R	11/18/2025	REPUBLIC SERVICES #899	648.45	DW - Republic Services Waste and recycling removal
839	853308	R	11/18/2025	REPUBLIC SERVICES #899	648.45	DW - Republic Services Waste and recycling removal
840	853308	R	11/18/2025	REPUBLIC SERVICES #899	2,269.72	DW - Republic Services Waste and recycling removal
841	853308	R	11/18/2025	REPUBLIC SERVICES #899	648.45	DW - Republic Services Waste and recycling removal
842	853308	R	11/18/2025	REPUBLIC SERVICES #899	648.45	DW - Republic Services Waste and recycling removal
843	853308	R	11/18/2025	REPUBLIC SERVICES #899	2,269.72	DW - Republic Services Waste and recycling removal
844	853308	R	11/18/2025	REPUBLIC SERVICES #899	1,134.86	DW - Republic Services Waste and recycling removal
845	853308	R	11/18/2025	REPUBLIC SERVICES #899	648.45	DW - Republic Services Waste and recycling removal
846	853308	R	11/18/2025	REPUBLIC SERVICES #899	648.45	DW - Republic Services Waste and recycling removal
847	853308	R	11/18/2025	REPUBLIC SERVICES #899	648.50	DW - Republic Services Waste and recycling removal
848	853309	R	11/18/2025	RICOH USA INC	102.71	COOPER OFFICE - MP 3055SPDF S/N #: C84297466 - LEASE
849	853323	R	11/18/2025	RICOH USA, INC	9.25	RICOH COPIER FOR WAREHOUSE S/N C84027769 - ADDITIONAL
850	853323	R	11/18/2025	RICOH USA, INC	1,154.81	CENTER PRO 8310 12-MONTH REFINANCE - ADDITIONAL IMAGES
851	853323	R	11/18/2025	RICOH USA, INC	24.25	SMS MP4055SP 60 MONTH S/N#: C84387748 - ADDITIONAL IMAGES
852	853323	R	11/18/2025	RICOH USA, INC	3.75	ENROLLMENT CENTER S/N #: C84390487 - ADDITIONAL IMAGES
853	853323	R	11/18/2025	RICOH USA, INC	27.28	COOPER OFFICE - MP 3055SPDF S/N #: C84297466 - ADDITIONAL
854	853323	R	11/18/2025	RICOH USA, INC	111.29	LAKEVIEW PR082005 60 MONTH S/N #: C84387756 - ADDITIONAL
855	853323	R	11/18/2025	RICOH USA, INC	90.24	HIGHVIEW MP7503 60 MONTH S/N #: C84387774 - ADDITIONAL
856	853323	R	11/18/2025	RICOH USA, INC	117.23	RMS PR082005 60 MONTH S/N #: C84387712/C84387709 -
857	853323	R	11/18/2025	RICOH USA, INC	191.99	ZACHARY LN PR082005 60 MONTH LEASE S/N #: C84387710
858	853323	R	11/18/2025	RICOH USA, INC	497.52	ARMSTRONG PR082005 60 MONTH S/N#: C84387995/C84387996 -
859	853323	R	11/18/2025	RICOH USA, INC	110.93	NHLK SCREENING - ADDITIONAL IMAGES
860	853323	R	11/18/2025	RICOH USA, INC	359.16	ARMSTRONG PR082005 60 MONTH S/N#: C84387995/C84387996 -
861	853323	R	11/18/2025	RICOH USA, INC	36.61	CLC MP4055SP 60 MONTH S/N #: C84387746 - ADDITIONAL
862	853323	R	11/18/2025	RICOH USA, INC	102.16	PLYMOUTH MP7503 60 MONTH S/N#: C84387961 - ADDITIONAL
863	853323	R	11/18/2025	RICOH USA, INC	132.88	SONNESYN PR082005 60 MONTH C84387999 - ADDITIONAL IMAGES
864	853323	R	11/18/2025	RICOH USA, INC	193.02	FOREST PR082005 60 MONTH S/N #: C84387752 - ADDITIONAL
865	853323	R	11/18/2025	RICOH USA, INC	6.63	RESEARCH & EVAL 2ND FLR MP4055SP 60 MONTH S/N #: C84387750
866	853323	R	11/18/2025	RICOH USA, INC	16.41	SMS MP50551P 60 MONTH S/N #: C84387707 - ADDITIONAL
867	853323	R	11/18/2025	RICOH USA, INC	46.46	FAIR@PILGRIM LANE MP4055SP 60 MONTH S/N#:
868	853323	R	11/18/2025	RICOH USA, INC	61.17	NOBLE PR082005 60 MONTH S/N #: C84387711 - ADDITIONAL
869	853323	R	11/18/2025	RICOH USA, INC	7.01	FOT MP5055SP 60 MONTH S/N #: C84387706 - ADDITIONAL
870	853323	R	11/18/2025	RICOH USA, INC	15.76	FAIR@PILGRIM LANE MP4055SP 60 MONTH S/N#:
871	853323	R	11/18/2025	RICOH USA, INC	281.62	NORTHPORT PR082005 60 MONTH - S/N# C84387997 - ADDITIONAL
872	853323	R	11/18/2025	RICOH USA, INC	493.74	RSI PR082005 60 MONTH S/N #: C84387754 - ADDITIONAL
873	853323	R	11/18/2025	RICOH USA, INC	15.99	RMS MP4055SP 60 MONTH S/N #: C84387770 - ADDITIONAL IMAGES
874	853323	R	11/18/2025	RICOH USA, INC	231.46	SEA@OLSON PR082005 60 MONTH S/N #: C84387998 - ADDITIONAL
875	853323	R	11/18/2025	RICOH USA, INC	146.52	NEILL PR082005 60 MONTH S/N #: C84387713 - ADDITIONAL
876	853323	R	11/18/2025	RICOH USA, INC	175.70	ESC/PRINT SHOP- 60 MONTH S/N#: C84388015 - ADDITIONAL
877	853323	R	11/18/2025	RICOH USA, INC	1,389.20	ESC/PRINT SHOP- 60 MONTH S/N#: C84388015 - ADDITIONAL
878	853323	R	11/18/2025	RICOH USA, INC	164.26	COOPER MP7503 60 MONTH S/N #: C84387960 - ADDITIONAL
879	853323	R	11/18/2025	RICOH USA, INC	239.66	MEADOW LK PR082005 60 MONTH S/N #: C84387753 - ADDITIONAL
880	853323	R	11/18/2025	RICOH USA, INC	188.13	RMS PR082005 60 MONTH S/N #: C84387712/C84387709 -
881	853323	R	11/18/2025	RICOH USA, INC	255.84	PLYMOUTH PR082005 60 MONTH S/N#: C84390336 - ADDITIONAL
882	853323	R	11/18/2025	RICOH USA, INC	646.92	COOPER PR082005 60 MONTH S/N #: C84390298 - ADDITIONAL
883	853323	R	11/18/2025	RICOH USA, INC	26.51	Copier for Athletic office S/N #: C84297107 - ADDITIONAL
884	853323	R	11/18/2025	RICOH USA, INC	20.76	Copier for room 15 at New Hope - ADDITIONAL IMAGES
885	853323	R	11/18/2025	RICOH USA, INC	40.31	PLYMOUTH GREENLINE MP3555SP 60 MONTH S/N#: C84408774 -
886	853323	R	11/18/2025	RICOH USA, INC	48.36	FAIR - 60 MONTH HIGH VOLUME COPIER S/N #: C84386661 IM
887	853323	R	11/18/2025	RICOH USA, INC	2.21	WAREHOUSE - COPY MACHINE S/N#: C84301756 - ADDITIONAL
888	853323	R	11/18/2025	RICOH USA, INC	38.25	PAYROLL S/N #: C84155253 - ADDITIONAL IMAGES
889	853323	R	11/18/2025	RICOH USA, INC	17.75	NEW HOPE LEARNING CENTER, MEDIA 1ST FLR S/N#: C84352369 -
890	853323	R	11/18/2025	RICOH USA, INC	52.43	FLT at SLC MP301SPF S/N #: C84021954 - ADDITIONAL IMAGES
891	853323	R	11/18/2025	RICOH USA, INC	12.11	SMALL COPIER/SCANNER/FAX MACHINE S/N#: C84036094 -
892	853323	R	11/18/2025	RICOH USA, INC	95.35	2nd FLOOR TEACHING & LEARNING S/N #: C84331893 -
893	853323	R	11/18/2025	RICOH USA, INC	2.37	Copier for office S/N #: C84027770 - ADDITIONAL IMAGES
894	853324	R	11/18/2025	SCHOLASTIC INC	131.87	12 subscriptions to Upfront Magazine for the social studies
895	853325	R	11/18/2025	SCHOOL SPECIALTY, LLC	72.48	RESTOCK - Chart Boards
896	853325	R	11/18/2025	SCHOOL SPECIALTY, LLC	934.04	Art Dept. Order
897	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	96.37	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
898	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	96.37	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
899	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	96.37	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
900	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	96.37	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
901	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	96.37	DW - Schumacher Elevator Elevator and lift P.M.'s and svc

Robbinsdale Area Schools
Board Disbursement Report
November 18th, 2025

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
902	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	96.37	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
903	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	96.37	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
904	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	96.37	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
905	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	96.33	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
906	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	248.24	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
907	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	248.24	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
908	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	248.24	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
909	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	248.24	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
910	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	248.24	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
911	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	248.24	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
912	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	248.24	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
913	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	248.24	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
914	853327	R	11/18/2025	SCHUMACHER ELEVATOR COMPANY	248.21	DW - Schumacher Elevator Elevator and lift P.M.'s and svc
915	853328	R	11/18/2025	SIEMENS INDUSTRY INC	1,345.00	RSI - Siemens Fire/Annunciator panel malfunction SVC call
916	853333	R	11/18/2025	STAPLES ADVANTAGE	19.58	supplies
917	853333	R	11/18/2025	STAPLES ADVANTAGE	53.17	supplies
918	853333	R	11/18/2025	STAPLES ADVANTAGE	8.39	supplies
919	853333	R	11/18/2025	STAPLES ADVANTAGE	71.92	Office Supplies
920	853333	R	11/18/2025	STAPLES ADVANTAGE	66.94	Oct 28th
921	853333	R	11/18/2025	STAPLES ADVANTAGE	82.52	Supplies
922	853333	R	11/18/2025	STAPLES ADVANTAGE	16.95	Office Supplies
923	853333	R	11/18/2025	STAPLES ADVANTAGE	105.22	Office supplies
924	853333	R	11/18/2025	STAPLES ADVANTAGE	88.15	Oct 28th
925	853333	R	11/18/2025	STAPLES ADVANTAGE	8.76	office ink, lang art
926	853333	R	11/18/2025	STAPLES ADVANTAGE	1.23	office ink, lang art
927	853333	R	11/18/2025	STAPLES ADVANTAGE	280.80	office ink, lang art
928	853333	R	11/18/2025	STAPLES ADVANTAGE	39.61	office ink, lang art
929	853333	R	11/18/2025	STAPLES ADVANTAGE	190.10	PRINTER INK FOR ACCOUNTS PAYABLE
930	853333	R	11/18/2025	STAPLES ADVANTAGE	202.16	printer ink for Adventure Club Sonnesyn
931	853333	R	11/18/2025	STAPLES ADVANTAGE	281.49	Staples order for art
932	853333	R	11/18/2025	STAPLES ADVANTAGE	85.96	Printer Toner order for ECSE/NHLC/Robbinsdale Early
933	853333	R	11/18/2025	STAPLES ADVANTAGE	171.93	Printer Toner order for ECSE/NHLC/Robbinsdale Early
934	853333	R	11/18/2025	STAPLES ADVANTAGE	85.96	Printer Toner order for ECSE/NHLC/Robbinsdale Early
935	853333	R	11/18/2025	STAPLES ADVANTAGE	35.85	Office Supplies for main office
936	853333	R	11/18/2025	STAPLES ADVANTAGE	535.35	Printer Toner order for ECSE/NHLC/Robbinsdale Early
937	853333	R	11/18/2025	STAPLES ADVANTAGE	1,070.70	Printer Toner order for ECSE/NHLC/Robbinsdale Early
938	853333	R	11/18/2025	STAPLES ADVANTAGE	535.35	Printer Toner order for ECSE/NHLC/Robbinsdale Early
939	853333	R	11/18/2025	STAPLES ADVANTAGE	92.72	NULL - Custodial office printer cartridge
940	853333	R	11/18/2025	STAPLES ADVANTAGE	58.32	Neill -- Office
941	853333	R	11/18/2025	STAPLES ADVANTAGE	42.19	Office Supplies for Main Office
942	853333	R	11/18/2025	STAPLES ADVANTAGE	195.27	Math Dept Order
943	853333	R	11/18/2025	STAPLES ADVANTAGE	39.12	Supplies
944	853333	R	11/18/2025	STAPLES ADVANTAGE	139.48	Office/Staff Supplies
945	853333	R	11/18/2025	STAPLES ADVANTAGE	8.39	Office/Staff Supplies
946	853333	R	11/18/2025	STAPLES ADVANTAGE	3.71	Office/Staff Supplies
947	853333	R	11/18/2025	STAPLES ADVANTAGE	35.07	Supplies
948	853333	R	11/18/2025	STAPLES ADVANTAGE	109.99	PENS AND FOLDERS
949	853334	R	11/18/2025	STERICYCLE, INC	108.42	BLANKET ORDER FOR SHREDDING NEEDS
950	853334	R	11/18/2025	STERICYCLE, INC	60.43	BLANKET ORDER FOR SHREDDING NEEDS
951	853334	R	11/18/2025	STERICYCLE, INC	59.14	BLANKET ORDER FOR SHREDDING NEEDS
952	853334	R	11/18/2025	STERICYCLE, INC	78.85	BLANKET ORDER FOR SHREDDING NEEDS
953	853334	R	11/18/2025	STERICYCLE, INC	49.29	BLANKET ORDER FOR SHREDDING NEEDS
954	853334	R	11/18/2025	STERICYCLE, INC	49.29	BLANKET ORDER FOR SHREDDING NEEDS
955	853334	R	11/18/2025	STERICYCLE, INC	49.29	BLANKET ORDER FOR SHREDDING NEEDS
956	853334	R	11/18/2025	STERICYCLE, INC	59.14	BLANKET ORDER FOR SHREDDING NEEDS
957	853334	R	11/18/2025	STERICYCLE, INC	59.14	BLANKET ORDER FOR SHREDDING NEEDS
958	853334	R	11/18/2025	STERICYCLE, INC	88.71	BLANKET ORDER FOR SHREDDING NEEDS
959	853334	R	11/18/2025	STERICYCLE, INC	59.14	BLANKET ORDER FOR SHREDDING NEEDS
960	853334	R	11/18/2025	STERICYCLE, INC	59.14	BLANKET ORDER FOR SHREDDING NEEDS
961	853334	R	11/18/2025	STERICYCLE, INC	34.50	BLANKET ORDER FOR SHREDDING NEEDS
962	853334	R	11/18/2025	STERICYCLE, INC	49.29	BLANKET ORDER FOR SHREDDING NEEDS
963	853334	R	11/18/2025	STERICYCLE, INC	25.93	BLANKET ORDER FOR SHREDDING NEEDS
964	853334	R	11/18/2025	STERICYCLE, INC	189.10	BLANKET ORDER FOR SHREDDING NEEDS
965	853336	R	11/18/2025	T-MOBILE	16.43	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
966	853336	R	11/18/2025	T-MOBILE	1,810.53	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
967	853336	R	11/18/2025	T-MOBILE	286.52	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
968	853336	R	11/18/2025	T-MOBILE	16.06	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
969	853336	R	11/18/2025	T-MOBILE	20.08	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
970	853336	R	11/18/2025	T-MOBILE	64.60	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
971	853336	R	11/18/2025	T-MOBILE	16.06	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
972	853336	R	11/18/2025	T-MOBILE	162.96	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
973	853336	R	11/18/2025	T-MOBILE	180.30	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
974	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
975	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
976	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
977	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
978	853336	R	11/18/2025	T-MOBILE	82.34	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
979	853336	R	11/18/2025	T-MOBILE	82.34	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
980	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
981	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
982	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
983	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
984	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
985	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
986	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
987	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
988	853336	R	11/18/2025	T-MOBILE	82.34	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
989	853336	R	11/18/2025	T-MOBILE	82.34	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
990	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-
991	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25-

Robbinsdale Area Schools
Board Disbursement Report
November 18th, 2025

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
992	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25 -
993	853336	R	11/18/2025	T-MOBILE	288.19	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25 -
994	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25 -
995	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25 -
996	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25 -
997	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25 -
998	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25 -
999	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25 -
1000	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25 -
1001	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25 -
1002	853336	R	11/18/2025	T-MOBILE	41.17	BLANKET FOR PAYMENT OF DISTRICT CELL PHONES FROM 7/1/25 -
1003	853337	R	11/18/2025	TEXTBOOK WAREHOUSE	431.00	CHS Textbooks
1004	853337	R	11/18/2025	TEXTBOOK WAREHOUSE	12.30	CHS Textbooks
1005	853338	R	11/18/2025	TWIN CITY HARDWARE CO., INC.	367.50	DW - TC Hardware - smalls NTE \$150 Purchases more than \$150
1006	853339	R	11/18/2025	TWIN CITY GARAGE DOOR	370.00	Bus Garage - OH door 6/7 and 10/11 repairs Quotes 432960553
1007	853339	R	11/18/2025	TWIN CITY GARAGE DOOR	2,130.00	BG - Overhead door and trolley operator int. maintenance
1008	853340	R	11/18/2025	TYLER TECHNOLOGIES INC	563.75	Web Based Software for Transportation for Tyler Tech
1009	853340	R	11/18/2025	TYLER TECHNOLOGIES INC	563.75	Web Based Software for Transportation for Tyler Tech
1010	853341	R	11/18/2025	UHL COMPANY	507.00	PMS - Gym AHU 19 controls loss Svc call, T&M
1011	853341	R	11/18/2025	UHL COMPANY	2,881.00	RSJ - Service call for BAS controls Est. only - 1000.00
1012	853341	R	11/18/2025	UHL COMPANY	507.00	PMS - Service call for BAS controls Est. only - 950.00
1013	853341	R	11/18/2025	UHL COMPANY	721.00	AHS - Svc call - BAS controls lost for fan coils Est only
1014	853342	R	11/18/2025	ULINE	488.43	Biology Order - 7 Dreams Grant Money
1015	853343	R	11/18/2025	VERIZON WIRELESS	45.02	Blanket order for AHS & CHS online ticketing through
1016	853343	R	11/18/2025	VERIZON WIRELESS	45.02	Blanket order for AHS & CHS online ticketing through
1017	853344	R	11/18/2025	WPS	376.30	Protocol - Alycia Tadt - RMS
1018	853345	R	11/18/2025	ZIEGLER INC.	89.91	WHSE- Part for CAT 277C2 skidsteer
1019	853346	R	11/18/2025	AHLQUIST, TRAVIS	84.00	GIRLS JV/V SWIM OFFICIAL
1020	853347	R	11/18/2025	AIKORIEGIE, SUNNY	87.00	ACFC GIRLS SOCCER OFFICIAL ACFC VS DELASALLE
1021	853348	R	11/18/2025	ANDRASCHKA, NEIL	92.00	B SQUAD FOOTBALL OFFICIAL - COOPER VS ARMSTRONG
1022	853349	R	11/18/2025	ARBITERSPORTS LLC	407.10	1-500 FACILITIES SCHEDULER- CHS
1023	853349	R	11/18/2025	ARBITERSPORTS LLC	407.10	1-500 FACILITIES SCHEDULER
1024	853350	R	11/18/2025	AVIBEN	708.58	403(b) ADMIN & COMPLIANCE SERVICE MONTHLY FEE NOVEMBER 2025
1025	853351	R	11/18/2025	BALANCED LIFE TAI CHI	434.70	TAI CHI RULER A467A25 9/15/25-10/27/25 - 9 STUDENTS @
1026	853352	R	11/18/2025	BARTCZAK, ANDREW	87.00	BOYS VARSITY SOCCER OFFICIAL - COOPER VS. FRIDLEY
1027	853352	R	11/18/2025	BARTCZAK, ANDREW	87.00	ACFC GIRLS VARSITY SOCCER OFFICIAL - COOPER VS. FRIDLEY
1028	853353	R	11/18/2025	BAYADA HOME HEALTH CARE, INC.	942.50	NURSING SERVICES FOR LVB- OCT 21, 24, 2025
1029	853353	R	11/18/2025	BAYADA HOME HEALTH CARE, INC.	2,625.00	NURSING SERVICES FOR LVB- OCT 27-31, 2025
1030	853354	R	11/18/2025	BEAN, WILLIAM	130.00	VARSITY FOOTBALL OFFICIAL - COOPER VS. PARK CENTER
1031	853355	R	11/18/2025	BIFFS, INC.	1,124.29	RENTAL AND SERVICE
1032	853355	R	11/18/2025	BIFFS, INC.	104.50	RENTAL AND SERVICE
1033	853355	R	11/18/2025	BIFFS, INC.	104.50	RENTAL AND SERVICE
1034	853356	R	11/18/2025	BIRD, NATHAN	600.00	AHS PRIVATE VOICE LESSONS
1035	853358	R	11/18/2025	BLAZERWORKS	6,800.63	10/12/2025- CONTRACTED SPEECH SERVICES STAFF, CONTRACTED
1036	853358	R	11/18/2025	BLAZERWORKS	6,650.03	10/12/2025- CONTRACTED SPEECH SERVICES STAFF, CONTRACTED
1037	853358	R	11/18/2025	BLAZERWORKS	16,318.45	10/12/2025- CONTRACTED SPEECH SERVICES STAFF, CONTRACTED
1038	853358	R	11/18/2025	BLAZERWORKS	24,386.15	10/12/2025- CONTRACTED SPEECH SERVICES STAFF, CONTRACTED
1039	853358	R	11/18/2025	BLAZERWORKS	2,520.00	10/12/2025- CONTRACTED HEALTH SERVICES STAFF
1040	853358	R	11/18/2025	BLAZERWORKS	4,217.40	10/12/2025- CONTRACTED SPEECH SERVICES STAFF, CONTRACTED
1041	853358	R	11/18/2025	BLAZERWORKS	3,990.02	10/12/2025- CONTRACTED SPEECH SERVICES STAFF, CONTRACTED
1042	853358	R	11/18/2025	BLAZERWORKS	10,315.84	10/12/2025- CONTRACTED SPEECH SERVICES STAFF, CONTRACTED
1043	853358	R	11/18/2025	BLAZERWORKS	15,663.60	10/12/2025- CONTRACTED SPEECH SERVICES STAFF, CONTRACTED
1044	853359	R	11/18/2025	BROCKWAY, THOMAS	74.00	ADAPTED SOCCER CI OFFICIAL - ROBINS VS MTKA/WAYZATA
1045	853360	R	11/18/2025	BROWN, JAMES	87.00	ACFC GIRLS SOCCER OFFICIAL - ACFC VS EASTVIEW
1046	853361	R	11/18/2025	BRYNTESON, CONNOR	100.00	DEBATE JUDGE, LAKEVILLE SOUTH HS
1047	853361	R	11/18/2025	BRYNTESON, CONNOR	100.00	DEBATE JUDGE, MDTA JAMBOREE
1048	853362	R	11/18/2025	BUHL, PATRICK	92.00	9 FOOTBALL OFFICIAL
1049	853363	R	11/18/2025	CADENZA MUSIC LLC	132.25	INSTRUMENT REPAIRS NOBLE
1050	853363	R	11/18/2025	CADENZA MUSIC LLC	204.25	INSTRUMENT REPAIRS NOBLE
1051	853364	R	11/18/2025	CANALES, HUGO	87.00	ACFC GIRLS VARSITY SOCCER OFFICIAL - ACFC VS MPLS SOUTH
1052	853365	R	11/18/2025	CARROLL, CLARE	100.00	DEBATE JUDGE, COON RAPIDS
1053	853366	R	11/18/2025	CASEY, MIKE	130.00	VARSITY FOOTBALL OFFICIAL
1054	853367	R	11/18/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	69.14	CLC/RTC- GAS- BILLING PERIOD: 6/25/2025-7/25/2025
1055	853367	R	11/18/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	75.14	CLC/RTC- GAS- BILLING PERIOD: 6/25/2025-7/25/2025
1056	853367	R	11/18/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	46.88	CLC/RTC- GAS- BILLING PERIOD: 6/25/2025-7/25/2025
1057	853368	R	11/18/2025	CITY OF CRYSTAL - ACCOUNTS RECEIVABLE	5,066.33	FOR- STATE TESTING FEE, WELL SURCHARGE, WATER CONSUMPTION,
1058	853369	R	11/18/2025	CITY OF GOLDEN VALLEY	2,691.63	SMS- STATE TESTING FEE/WATER/SEWER/STORM DRAINAGE
1059	853369	R	11/18/2025	CITY OF GOLDEN VALLEY	880.56	NOB- STATE TESTING FEE/WATER/SEWER/STORM DRAINAGE
1060	853369	R	11/18/2025	CITY OF GOLDEN VALLEY	1,141.39	SEA- STATE TESTING FEE/WATER/SEWER/STORM DRAINAGE
1061	853371	R	11/18/2025	CITY OF PLYMOUTH	3,987.48	AHS- WATER BASE FEE, WATER METER DEMAND FEE 3"
1062	853371	R	11/18/2025	CITY OF PLYMOUTH	281.75	AHS- WATER BASE FEE, WATER METER DEMAND FEE 4", SEWER
1063	853371	R	11/18/2025	CITY OF PLYMOUTH	2,607.98	PMS- WATER, WATER METER DEMAND FEE 3", SEWER
1064	853371	R	11/18/2025	CITY OF PLYMOUTH	1,337.66	ZLE- WATER, WATER METER DEMAND FEE 3", SEWER
1065	853371	R	11/18/2025	CITY OF PLYMOUTH	930.03	PLE- WATER, WATER METER DEMAND FEE 3", SEWER
1066	853372	R	11/18/2025	CITY OF ROBBINSDALE	10,244.98	AC UNIT RENTAL FOR RMS COMMUNITY GYM AT 70% OF COST
1067	853373	R	11/18/2025	COUBRI SPANISH SERVICES LLC	315.00	INTERMEDIATE SPANISH A2225 9/9/2025-10/28/2025 - 3 STUDENTS
1068	853374	R	11/18/2025	COMPAS, INC	7,520.00	T. MYCHAEL RAMBO 11/10/2025-11/14/2025, KATRINA KNUTSON
1069	853374	R	11/18/2025	COMPAS, INC	2,090.00	DESDAMONA- SPOKEN WORD AHS- FEB: 2/5, 2/12, 2/19, MARCH:
1070	853375	R	11/18/2025	Davis, Grant	100.00	DEBATE JUDGE
1071	853376	R	11/18/2025	ELDORADO, MITCH	74.00	ADAPTED SOCCER PI OFFICIAL
1072	853377	R	11/18/2025	ENGELMANN, JUSTIN	92.00	9TH FOOTBALL OFFICIAL
1073	853378	R	11/18/2025	ERHS - DEBATE BOOSTER CLUB	77.00	DEBATE INVITE ENTRY FEE
1074	853378	R	11/18/2025	ERHS - DEBATE BOOSTER CLUB	70.00	ENTRIES FOR EAST RIDGE RAPTOR INVITATIONAL PALOOZA DEBATE
1075	853379	R	11/18/2025	FAIRVIEW HEALTH SERVICES	9,333.33	FALL 2025-2026 ATHLETIC TRAINING SERVICES
1076	853380	R	11/18/2025	Flahn, Sandi	100.00	DEBATE JUDGE, LAKEVILLE SOUTH
1077	853380	R	11/18/2025	Flahn, Sandi	100.00	DEBATE JUDGE, MDTA JAMBOREE, WAYZATA
1078	853381	R	11/18/2025	FLOWERS, CHRIS	74.00	ADAPTED SOCCER CI OFFICIAL - ROBINS VS CHASKA/CHAN
1079	853382	R	11/18/2025	FREDERICKSON, AARON	74.00	ADAPTED SOCCER OFFICIAL - ROBINS VS SOUTH SUBURBAN
1080	853383	R	11/18/2025	FURMAN, AMELIA	500.00	PD FOR MUSIC EDUCATORS ON NOV 4, 2025
1081	853386	R	11/18/2025	GBR INTERPRETING AND TRANSLATION SERVICES	130.00	HUG INTERPRETING SERVICES ON 10/31/2025

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
1082	853386	R	11/18/2025	GBR INTERPRETING AND TRANSLATION SERVICES	320.00	HUG INTERPRETING SERVICES ON 10/20/2025 AND 10/21/2025
1083	853386	R	11/18/2025	GBR INTERPRETING AND TRANSLATION SERVICES	390.00	K-12 SPED SEPTEMBER 2025, ECSE TRANSLATION SERVICES
1084	853386	R	11/18/2025	GBR INTERPRETING AND TRANSLATION SERVICES	780.00	K-12 SPED SEPTEMBER 2025, ECSE TRANSLATION SERVICES
1085	853386	R	11/18/2025	GBR INTERPRETING AND TRANSLATION SERVICES	6,056.00	K-12 SPED SEPTEMBER 2025, ECSE TRANSLATION SERVICES
1086	853386	R	11/18/2025	GBR INTERPRETING AND TRANSLATION SERVICES	974.00	ECSE INTERPETATION SERVICE FOR OCTOBER 2025, GEN
1087	853386	R	11/18/2025	GBR INTERPRETING AND TRANSLATION SERVICES	1,160.00	ECSE INTERPETATION SERVICE FOR OCTOBER 2025, GEN
1088	853386	R	11/18/2025	GBR INTERPRETING AND TRANSLATION SERVICES	25,779.60	ECSE INTERPETATION SERVICE FOR OCTOBER 2025, GEN
1089	853386	R	11/18/2025	GBR INTERPRETING AND TRANSLATION SERVICES	910.00	ECSE INTERPETATION SERVICE FOR JULY 2025, GEN INTERPETING
1090	853386	R	11/18/2025	GBR INTERPRETING AND TRANSLATION SERVICES	829.80	ECSE INTERPETATION SERVICE FOR JULY 2025, GEN INTERPETING
1091	853386	R	11/18/2025	GBR INTERPRETING AND TRANSLATION SERVICES	17,487.35	TRANSLATION SERVICES EARLY CHILDHOOD SCREENING, TRANSLATION
1092	853386	R	11/18/2025	GBR INTERPRETING AND TRANSLATION SERVICES	130.00	TRANSLATION SERVICES EARLY CHILDHOOD SCREENING, TRANSLATION
1093	853387	R	11/18/2025	GEER, SHAHAD	100.00	DEBATE JUDGE
1094	853387	R	11/18/2025	GEER, SHAHAD	100.00	DEBATE JUDGE
1095	853388	R	11/18/2025	GIA PUBLICATIONS, INC	75.00	SPLENDOR CHAMBER ORCHESTRA FS AND PARTS
1096	853389	R	11/18/2025	GILLIS, LAUREN	100.00	DEBATE JUDGE
1097	853389	R	11/18/2025	GILLIS, LAUREN	100.00	DEBATE JUDGE
1098	853390	R	11/18/2025	GILLUND, THOMAS	130.00	VARSITY FOOTBALL OFFICIAL - COOPER VS ARMSTRONG
1099	853391	R	11/18/2025	GOLD MEDAL MINNEAPOLIS	43.06	POPCORN- FOR COOPER FOOTBALL, PD BY FOOTBALL FUNDRAISING,
1100	853391	R	11/18/2025	GOLD MEDAL MINNEAPOLIS	301.44	POPCORN- FOR COOPER FOOTBALL, PD BY FOOTBALL FUNDRAISING,
1101	853392	R	11/18/2025	GOODHUE COUNTY ED DISTRICT 6051	3,069.36	5 RIVERS ONLINE SECONDARY FOR AH 1/21/2025-3/28/2025
1102	853393	R	11/18/2025	GOULD, ADRIANNE	600.00	NEAR SCIENCE ACES PRESENTATION 4 HOURS, SMS 10/4/25, 4
1103	853395	R	11/18/2025	GROTH MUSIC CO	157.70	6 DRUMHEADS
1104	853395	R	11/18/2025	GROTH MUSIC CO	25.58	FOLK SONGS FOR SOLO SINGERS, VOLUME 1 , FOLK SONGS FOR SOLO
1105	853395	R	11/18/2025	GROTH MUSIC CO	15.16	HABITS BEGINNER BAND METHOD BOOK
1106	853395	R	11/18/2025	GROTH MUSIC CO	79.96	PROGRESSIVE REPERTOIRE FOR DOUBLE BASS METHOD BOOK (5)
1107	853395	R	11/18/2025	GROTH MUSIC CO	107.40	AMER. ANTHEM(SCHEER) HAL LEONARD, (T)TB (FARNELL, LAURA)
1108	853395	R	11/18/2025	GROTH MUSIC CO	199.99	STRING ELECTRIC BASS
1109	853396	R	11/18/2025	HAMMER SPORTS, LLC	170.00	MS VOLLEYBALL GAME 254947, 254948, 254946, 255047
1110	853397	R	11/18/2025	HASSAN, KAAMIL	100.00	DEBATE JUDGE
1111	853397	R	11/18/2025	HASSAN, KAAMIL	100.00	DEBATE JUDGE
1112	853397	R	11/18/2025	HASSAN, KAAMIL	100.00	DEBATE JUDGE, MDTA JAMBOREE
1113	853397	R	11/18/2025	HASSAN, KAAMIL	100.00	DEBATE JUDGE, COON RAPIDS TOURNAMENT
1114	853398	R	11/18/2025	HIESTAND, DEBORAH	74.00	ADAPTED SOCCER OFFICIAL - ROBINS VS. COLUMBIA HEIGHTS
1115	853398	R	11/18/2025	HIESTAND, DEBORAH	74.00	ADAPTED SOCCER PI OFFICIAL
1116	853399	R	11/18/2025	HUCHSTEIN, RANDY	87.00	BOYS VARSITY SOCCER OFFICIAL - COOPER VS FRIDLEY
1117	853400	R	11/18/2025	HOLT, JAMES JR	92.00	B SQUAD FOOTBALL OFFICIAL COOPER VS PARK CENTER
1118	853401	R	11/18/2025	ISD#11 ANOKA-HENNEPIN	210.00	HUG HOME VISITING WITH ISD #11 DURING OCTOBER 2025
1119	853402	R	11/18/2025	ISD#011 COON RAPIDS HIGH SCHOOL	110.00	DEBATE INVITE ENTRY FEE
1120	853402	R	11/18/2025	ISD#011 COON RAPIDS HIGH SCHOOL	150.00	ENTRIES FOR COON RAPIDS CARDINAL DEBATE TOURNAMENT- NOVICE
1121	853403	R	11/18/2025	LAKEVILLE NORTH HIGH SCHOOL	120.00	DEBATE INVITE ENTRY FEE
1122	853403	R	11/18/2025	LAKEVILLE NORTH HIGH SCHOOL	128.00	ENTRIES IN TOURNAMENT- JV CONGRESS (\$16, NOVICE LINCOLN
1123	853404	R	11/18/2025	ISD 272 EDEN PRAIRIE SCHOOL	570.00	HUG HOME VISITING WITH ISD #272 DURING OCTOBER 2025
1124	853405	R	11/18/2025	ISD#284 WAYZATA AREA SCHOOLS ECFE	210.00	HUG HOME VISITING WITH ISD #284 DURING OCTOBER 2025
1125	853406	R	11/18/2025	ISD#284 - WAYZATA HIGH SCHOOL	74.50	DEBATE INVITE ENTRY FEE
1126	853406	R	11/18/2025	ISD#284 - WAYZATA HIGH SCHOOL	54.50	MDTA JAMBOREE ENTREES- HOUSE CONGRESS (7.50), NOVICE LD
1127	853407	R	11/18/2025	J W PEPPER & SON, INC	44.99	MALAGUENA TRUMPET TRIO
1128	853407	R	11/18/2025	J W PEPPER & SON, INC	116.34	DEPARTURES EPRINT
1129	853408	R	11/18/2025	KARNAS, LUCAS	130.00	VARSITY FOOTBALL OFFICIAL - COOPER VS. PARK CENTER
1130	853409	R	11/18/2025	KAUFMAN, MICHAEL	130.00	VARSITY FOOTBALL OFFICIAL
1131	853411	R	11/18/2025	KLEIST, DOUGLAS	87.00	BOYS VARSITY SOCCER OFFICIAL - COOPER VS FRIDLEY
1132	853411	R	11/18/2025	KLEIST, DOUGLAS	87.00	ACFC GIRLS VARSITY SOCCER OFFICIAL - ACFC VS FRIDLEY
1133	853411	R	11/18/2025	KLEIST, DOUGLAS	87.00	ACFC GIRLS VARSITY SOCCER OFFICIAL - ACFC VS. ST. ANTHONY
1134	853411	R	11/18/2025	KLEIST, DOUGLAS	87.00	BOYS VARSITY SOCCER OFFICIAL - COOPER VS. ST. ANTHONY
1135	853412	R	11/18/2025	KULLY SUPPLY INC	106.70	PARTS- BRADLEY SINK/FAUCET BATTERY
1136	853413	R	11/18/2025	LINDBERG, ANYA	100.00	DEBATE JUDGE
1137	853414	R	11/18/2025	MANDILE, RICHARD	74.00	ADAPTED SOCCER PI OFFICIAL
1138	853415	R	11/18/2025	MARTIN LAW FIRM	6,775.83	LEGAL SERVICES- HUMAN RESOURCES- OCTOBER 2025
1139	853416	R	11/18/2025	MINNESOTA ELITE ASSIGNING LLC	177.00	COED SOCCER (THREE GAMES)
1140	853417	R	11/18/2025	MN LANDSCAPE ARBORETUM	705.00	PLANTS & THEIR HABITATS @ THE LEARNING CENTER (3 CLASSES
1141	853418	R	11/18/2025	MN BRAIN INJURY ALLIANCE	150.00	ALEC WENDELBOE GUEST SPEAKER AT THE SI FOR PANDA
1142	853419	R	11/18/2025	MNSHAPE	2,400.00	MN SHAPE CONFERENCE DISTRICTWIDE HEALTH AND PE STAFF NOV
1143	853420	R	11/18/2025	MOECKEL, JASON	92.00	B SQUAD FOOTBALL OFFICIAL - COOPER VS ARMSTRONG
1144	853421	R	11/18/2025	MINNESOTA SCHOOL BOARDS ASSOCIATION	840.00	PHASE III TRAINING FOR DIRECTORS- EVEANS-BECKER, WUTOH,
1145	853422	R	11/18/2025	MYNA THERAPY SERVICES, PLLC	75,660.75	MYNA THERAPIES CONTRACTED SPEECH-LANGUAGE PATHOLOGISTS
1146	853423	R	11/18/2025	NCS PEARSON INC	618.00	GED TESTING SERVICES FOR SEPTEMBER 2025 (MEN'S)
1147	853424	R	11/18/2025	NEW HOPE YMCA	790.00	LIFE GAURD W/OXYGEN CERTIFICATION 6/12/25-6/15/25 2 STUDENTS
1148	853425	R	11/18/2025	NGUYEN, JENNIFER	100.00	DEBATE JUDGE, COON RAPIDS HS
1149	853426	R	11/18/2025	NWAOFUNE, PETER	87.00	ACFC GIRLS SOCCER OFFICIAL - ACFC VS EASTVIEW
1150	853427	R	11/18/2025	OFFICE OF MN IT SERVICES	3,504.90	SEPTEMBER 2025 LANGUAGE LINE SERVICE
1151	853428	R	11/18/2025	OJKA, ELIJAH	130.00	VARSITY FOOTBALL OFFICIAL
1152	853431	R	11/18/2025	ON SITE COMPANIES INC	174.00	SITE 001683-0013 STADIUM TRACK SOUTH END, ADDITIONAL
1153	853431	R	11/18/2025	ON SITE COMPANIES INC	116.00	SITE 001683-002 STADIUM TRACK EAST GATE- ADDITIONAL SERVICE
1154	853431	R	11/18/2025	ON SITE COMPANIES INC	83.00	SITE 001683-001 SOFTBALL/SOCCER FIELDS PORTABLE RESTROOMS
1155	853431	R	11/18/2025	ON SITE COMPANIES INC	229.00	SITE 001683-002 TADIUM - TRACK/EAST GATE PORTABLES
1156	853431	R	11/18/2025	ON SITE COMPANIES INC	146.00	SITE 001683-0005 BACK FIELDS - PORTABLE
1157	853431	R	11/18/2025	ON SITE COMPANIES INC	395.00	SITE 001683-0013 STADIUM TRACK SOUTH END
1158	853431	R	11/18/2025	ON SITE COMPANIES INC	106.71	SITE 001683-0002 STADIUM TRACK EAST GATE - NEW UNITS
1159	853431	R	11/18/2025	ON SITE COMPANIES INC	106.71	SITE 001683-0013 STADIUM TRACK SOUTH END - NEW UNITS
1160	853432	R	11/18/2025	PEARSON, CRAIG	74.00	ADAPTED SOCCER CI OFFICIAL - ROBINS VS CHASKA/CHAN
1161	853433	R	11/18/2025	PEIATRIC HOME SERVICE	3,075.00	NURSING SERVICES FOR CW - 10/13/2025-10/22/2025
1162	853433	R	11/18/2025	PEIATRIC HOME SERVICE	3,056.25	NURSING SERVICES FOR EG - 10/13/2025-10/22/2025
1163	853434	R	11/18/2025	POLOMIS, TAYLOR	74.00	ADAPTED SOCCER CI OFFICIAL - ROBINS VS MTKA/WAYZATA
1164	853435	R	11/18/2025	RANADE, PIYUSH	92.00	B SQUAD FOOTBALL OFFICIAL COOPER VS PARK CENTER
1165	853436	R	11/18/2025	REGENTS OF THE UNIVERSITY OF MINNESOTA	280.04	LUNCH FOR 9TH GRADE AVID FIELD TRIP
1166	853437	R	11/18/2025	REGION 5A MSHSL	200.00	GIRLS & BOYS ENTRY TO REGION 5A SECTION CROSS COUNTRY
1167	853438	R	11/18/2025	RICHTER, ALEX	100.00	DEBATE JUDGE
1168	853439	R	11/18/2025	RIFS, ROBERT	130.00	VARSITY FOOTBALL OFFICIAL - COOPER VS ARMSTRONG
1169	853440	R	11/18/2025	RITTEN, JASON	130.00	VARSITY FOOTBALL OFFICIAL
1170	853441	R	11/18/2025	SACKETT, TOBIAS	130.00	VARSITY FOOTBALL OFFICIAL
1171	853442	R	11/18/2025	SACRED HEART SCHOOL	15,000.00	THE PHOENIX SCHOOL COUNSELING

Robbinsdale Area Schools
Board Disbursement Report
November 18th, 2025

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
1172	853443	R	11/18/2025	SALIBENNE	210.00	INTRO TO SILVERSMITHING A6425 10/15/2025 - 6 STUDENTS @
1173	853444	R	11/18/2025	SANDLUND, OWEN	100.00	DEBATE JUDGE
1174	853444	R	11/18/2025	SANDLUND, OWEN	100.00	DEBATE JUDGE, LAKEVILLE SOUTH HIGH SCHOOL
1175	853444	R	11/18/2025	SANDLUND, OWEN	100.00	DEBATE JUDGE, COON RAPIDS HIGH SCHOOL
1176	853445	R	11/18/2025	SCHILLER, THOMAS	130.00	VARSITY FOOTBALL OFFICIAL - COOPER VS ARMSTRONG
1177	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	48.00	LONDON SYMPHONY THEMES FROM SYMPHONY NO 104
1178	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	6.39	POP TRIOS FOR ALL- FRENCH HORN
1179	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	24.00	OVERTURE JUBILOLOS (CB) SCORE ONLY
1180	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	70.90	HITE MPC TENOR SAX PREMIERE
1181	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	14.00	RAINBOW IN THE CLOUDS (CB) SCORE ONLY
1182	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	41.16	BOOKS
1183	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	7.99	BOOKS
1184	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	160.00	INSTRUMENT REPAIRS SMS
1185	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	28.00	INSTRUMENT REPAIRS SMS
1186	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	103.00	INSTRUMENT REPAIRS SMS
1187	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	100.00	INSTRUMENT REPAIRS PMS
1188	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	181.00	INSTRUMENT REPAIRS RMS
1189	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	47.00	INSTRUMENT REPAIRS RMS
1190	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	189.00	INSTRUMENT REPAIRS RMS
1191	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	189.00	INSTRUMENT REPAIRS RMS
1192	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	139.00	INSTRUMENT REPAIRS PMS
1193	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	133.00	INSTRUMENT REPAIRS COOPER
1194	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	147.00	INSTRUMENT REPAIRS COOPER
1195	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	20.00	INSTRUMENT REPAIRS COOPER
1196	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	257.00	INSTRUMENT REPAIRS FAIR C
1197	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	147.00	INSTRUMENT REPAIRS FAIR C
1198	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	47.00	INSTRUMENT REPAIRS FAIR C
1199	853449	R	11/18/2025	SCHMITT MUSIC COMPANY	119.00	INSTRUMENT REPAIRS FAIR C
1200	853450	R	11/18/2025	SCHNEIDER, MICHELLE	74.00	ADAPTED CI SOCCER OFFICIAL - ROBINS VS COLUMBIA HEIGHTS
1201	853450	R	11/18/2025	SCHNEIDER, MICHELLE	74.00	ADAPTED PI SOCCER OFFICIAL
1202	853451	R	11/18/2025	SCHULER, LISA	92.00	9 FOOTBALL OFFICIAL
1203	853452	R	11/18/2025	SCHUTT SPORTS, LLC	5,022.68	FOOTBALL EQUIPMENT
1204	853453	R	11/18/2025	SCOTT, DESTINY	92.00	B SQUAD FOOTBALL OFFICIAL COOPER VS PARK CENTER
1205	853453	R	11/18/2025	SCOTT, DESTINY	92.00	B SQUAD FOOTBALL OFFICIAL - COOPER VS ARMSTRONG
1206	853454	R	11/18/2025	SKYHAWKS MINNESOTA	1,274.00	TRACK & FIELD YSHT1PL25 9/15/25-9/29/25 - 8 STUDENTS @
1207	853455	R	11/18/2025	SOUND MATTERS MUSIC THERAPY, LLC	480.00	OCT- 30 MINUTE MUSIC LESSONS 4 CLASSROOMS ON 10/3 & 10/10
1208	853456	R	11/18/2025	SQUIRES, WALDSPURGER, & MACE P. A.	140.00	LEGAL FEES- SCHOOL BOARD, ASST SUP, HUMAN RESOURCES,
1209	853456	R	11/18/2025	SQUIRES, WALDSPURGER, & MACE P. A.	3,099.57	LEGAL FEES- SCHOOL BOARD, ASST SUP, HUMAN RESOURCES,
1210	853456	R	11/18/2025	SQUIRES, WALDSPURGER, & MACE P. A.	84.00	LEGAL FEES- SCHOOL BOARD, ASST SUP, HUMAN RESOURCES,
1211	853456	R	11/18/2025	SQUIRES, WALDSPURGER, & MACE P. A.	2,265.50	LEGAL FEES- SCHOOL BOARD, ASST SUP, HUMAN RESOURCES,
1212	853457	R	11/18/2025	ST MARY'S UNIVERSITY OF MN	6,160.00	MNGYO PROGRAM SCHOLARSHIP FOR TREVA GEEDES (STUDENT ID:
1213	853458	R	11/18/2025	STATE SUPPLY COMPANY INC	442.20	RMS- FLOW SWITCH- BOILER
1214	853458	R	11/18/2025	STATE SUPPLY COMPANY INC	1,008.42	RMS- BOILER PROBES & RESET VALVE
1215	853459	R	11/18/2025	STRAIT STUFF SCREEN PRINTING	389.20	T-SHIRTS FOR ALL DISTRICT BAND
1216	853460	R	11/18/2025	THE COLLEGE BOARD	400.00	COLLEGE BOARD MEMBERSHIP CHS
1217	853461	R	11/18/2025	THUROW, BENNETT	130.00	VARSITY FOOTBALL OFFICIAL - COOPER VS ARMSTRONG
1218	853462	R	11/18/2025	THUROW, JOSH	130.00	VARSITY FOOTBALL OFFICIAL - COOPER VS ARMSTRONG
1219	853463	R	11/18/2025	TOWNZEN, RYAN	130.00	VARSITY FOOTBALL OFFICIAL - COOPER VS. PARK CENTER
1220	853464	R	11/18/2025	TWIN CITY SCALE CO.	197.50	WRESTLING SCALE CALIBRATION FOR 25-26 SEASON
1221	853465	R	11/18/2025	US BANK STADIUM	1,300.00	EDUCATIONAL TOUR DECEMBER 2ND, 2025 COOPER H.S. SPORTS AND
1222	853466	R	11/18/2025	USI CONSULTING GROUP, INC.	24,140.00	ACTUARIAL WORK PERFORMED THROUGH 10/7/2025
1223	853467	R	11/18/2025	W L HALL CO.	1,742.30	SVC CALL- ACCORDIAN WALL REPAIRS
1224	853468	R	11/18/2025	ZAGARS, KIRA	100.00	DEBATE JUDGE, MDTA JAMBOREE
1225	853469	R	11/18/2025	ZASTROW, JOHN	87.00	ACFC GIRLS VARSITY SOCCER OFFICIAL - ACFC VS ST. ANTHONY
1226	853469	R	11/18/2025	ZASTROW, JOHN	87.00	BOYS VARSITY SOCCER OFFICIAL - COOPER VS. ST. ANTHONY
1227	853469	R	11/18/2025	ZASTROW, JOHN	87.00	ACFC GIRLS SOCCER OFFICIAL - COOPER VS MPLS SOUTH
1228	853470	R	11/18/2025	ZASTROW, JOHN	87.00	ACFC GIRLS VARSITY SOCCER OFFICIAL - ACFC VS EASTVIEW
1229	853470	R	11/18/2025	ZASTROW, JOHN	87.00	ACFC GIRLS SOCCER OFFICIAL - ACFC VS FRIDLEY
1230					\$958,088.09	
1231						
1232						01 General Fund \$575,355.22
1233						02 Food Service Fund \$310,997.92
1234						04 Community Ed Fund \$36,252.11
1235						06 Building Fund \$31,884.76
1236						07 Debt Service Fund \$0.00
1237						09 Technology Levy \$2,644.89
1238						20 Self Insurance Dental \$0.00
1239						22 Self Insurance Medical \$0.00
1240						47 OPEB Debt Service \$0.00
1241						50 Student Activity \$953.19
1242						Total \$958,088.09
1243						

Business Office Contracts November 17, 2025										
Vendor	Purpose of Contract	School/Program Receiving Services	How is this contract aligned with the School/Program Improvement Plan	Amount of Contract	Contract Start Date	Contract End Date	Academic Achievement	Student Engagement	Collaboration & Partnerships	Staff Investment
Thomas Butcher	Perform Drum and song at AIE Indigenous People's Day assemblies	District wide	Cultural learning and teaching	\$800.00	10/13/2025	10/13/2025	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Blazerworks/Sunbelt Staffing	Client Assignment Confirmation 0004 for one staff	Student Services	Hiring highly qualified professional to engage with our students and families to ensure everyone can learn.	\$97,593.75	10/20/2025	6/3/2025	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Pam Gagnon	Title III EL Reading Tutor	St. Raphael's School	Improve reading test scores	\$3,200.00	10/7/2025	11/20/2025	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Nanette Taylor	To provide professional learning and coaching for K and Grade 2	St. Raphael's School	To highlight educator strengths and areas to work on for Believe & Read teachers. Ensure that program is taught correctly.	\$1,650.00	9/3/2025	6/3/2026	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
State of Fun	Donating 2 bounce houses to Sonnesyn for Fun Run fundraiser reward	Sonnesyn Elementary		\$250.00	10/20/2025	10/20/2025	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sct Consulting LLC	Review SQL capacity and involved capacity planning, monitor database and design rules. Customize and create reports. Consulting time	ESC-Technology		\$6,400.00	10/20/2025	10/19/2026	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Breakout EDU	It will provide critical thinking, teamwork, problem solving and student collaboration through all academic areas	Neill Elementary 4th and 5th Grade	It will provide critical thinking, teamwork, problem solving and student collaboration through all academic areas	\$516.00	10/15/2025	6/3/2026	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Math 180/HMH Education	Two hour virtual training for staff.	Student Services / Special Education	By ensuring our staff have access to quality curriculum we can ensure all students will learn.	\$800.00	11/4/2025	11/4/2025	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Campfire Minnesota	CHS Field Trip - EE FT	Cooper High School	Students will have the opportunity to work collectively to develop a plan to improve student engagement as a team of leaders	\$0.00	11/25/2025	11/25/2025	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Avant Assessment, LLC	For Spanish, French, and Russian tests (57) For Somali, Amharic, Ukrainian, Vietnamese testing (14)	District wide	Achievement testing for students	\$1,767.90	11/1/2025	6/30/2026	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Brain Injury Association of Minnesota	Guest speaker for PANDA at Summer Institute	PANDA	Educating colleagues	\$150.00	8/13/2025	8/14/2025	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Business Office Contracts November 17, 2025										
Vendor	Purpose of Contract	School/Program Receiving Services	How is this contract aligned with the School/Program Improvement Plan	Amount of Contract	Contract Start Date	Contract End Date	Academic Achievement	Student Engagement	Collaboration & Partnerships	Staff Investment
Imagine Learning-Sunday PD	Imagine Learning will provide an onsite PD day for their Imagine Sunday System to Robbinsdale Area Schools' staff.	Student Services / Special Education	By ensuring our staff are trained in implementing the curriculum of the district, we can ensure that all students will learn.	\$3,800.00	11/4/2025	11/4/2025	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deanna Rae StandingCloud-Green	Host/emcee the AIE District-Wide Round Dance	AIE-RMS	Cultural learning, and community involvement	\$600.00	11/21/2025	11/21/2025	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
GIA Publications	RAS to arrange copyrighted musical composition or performance at Fall Musical (Non exclusive)	All District Orchestra Program		\$75.00	11/10/2025	11/10/2025	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
VEEMAH Integrated Wellness & Consulting	The purpose of this is to provide school linked mental health services within Robbinsdale Area Schools	Zachary Lane Elementary School, Noble Elementary School	This contract is aligned with the RAS Strategic Plan: Strategic Theme B(Student Engagement and Wellness) Increase support for student social, emotional, and mental wellness.	\$8,000.00	7/1/2025	6/30/2026	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Timberwolves/Lynx Sports Teams	Interactive story and book distribution to students	Sonnesyn Elementary	Encourage future readers	\$0.00	11/12/2025	11/12/2025	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Amelia Furman	Professional Development for Music Educators	District wide	Strategies and structure for diverse learners	\$500.00	11/4/2025	11/4/2025	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Luther College	Student Teaching/Field Experience	Districtwide	Encourage studentteachers to join the RAS Family	\$240.93 - \$453.96	7/1/2025	6/30/2026	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CESO, LLC	Comprehensive Student Services	Districtwide	Provide a team approach to full responsibilities associated with Student Information Systems administration	\$125.00 per hour	11/3/2025	monthly as needed	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Readtopia-Building Wings	Building Wings will provide professional development/training on their product to Robbinsdale Area Schools' staff at no cost as part of our ongoing partnership and commitment to collaboration.	Student Services / Special Education	By ensuring our staff are trained in implementing the curriculum of the district, we can ensure that all students will learn.	\$0.00	11/4/2025	11/4/2025	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Amber Kirkeby	DJ for school dance	FAIR School Crystal	DJ for Fall dance put on by the student council.	\$450.00	11/14/2025	11/14/2025	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jacob Haen	Provide Choreographer Services	Plymouth Middle School	Provide services for PMS Musical	\$750.00	10/20/2025	1/17/2026	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Leopold's Mississippi Gardens Event Center	Cooper High School Prom venue	Cooper High School	Allows students to build community and student engagement	\$7,386.59	5/9/2026	5/9/2026	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Business Office Contracts November 17, 2025										
<u>Vendor</u>	<u>Purpose of Contract</u>	<u>School/Program Receiving Services</u>	<u>How is this contract aligned with the School/Program Improvement Plan</u>	<u>Amount of Contract</u>	<u>Contract Start Date</u>	<u>Contract End Date</u>	<u>Academic Achievement</u>	<u>Student Engagement</u>	<u>Collaboration & Partnerships</u>	<u>Staff Investment</u>
Mad Hatter Wellness, LLC	Vendor will provide professional development session for Robbinsdale Area Schools' staff	Student Services / Special Education	By ensuring our staff are trained in implementing the curriculum of the district, we can ensure that all students will learn.	\$3,800.00	11/4/2025	11/4/2025	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Everway Holdco, LLC	Purchasing/renew of 12 month subscription for Read&Write	Student Services / Special Education	By using this software we will be able to ensure that our students who have an IEP are able to be appropriately accommodated.	\$2,143.50	10/28/2025	11/27/2026	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NoodleTools	Renewal Subscription	Districtwide		\$1,280.00	10/27/2025	10/26/2026	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Three Rivers Park District	Hold Harmless Agreement for use of Three Rivers trails and facilities	Armstrong and Cooper High Schools	Student and Family Engagement	TBD	10/1/2025	6/30/2027	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

COMMUNITY EDUCATION MONTHLY CONTRACT REPORT - NOVEMBER 17, 2025

Vendor	Purpose of Contract	School or Program Receiving services	Alignment with School/Program Improvement Plan	Strategic Plan Theme	Beginning Date of Contract	Ending Date of Contract
Gloria Liliana Cazanaci	Adult Enrichment and Special Event Support	Community Education	Community Education	Collaboration & Partnership	10/17/2025	11/30/2025
Adrienne Gould	Provide ACEs training for Parents, Caregivers, and Staff	Community Education	Community Education	Collaboration & Partnership	10/4/2025	11/4/2025
Hollow Oak Consulting, LLC - Emily Noyes	MDE 2026 Full Service Community Schools Grant Writing Services	Community Education	Community Education	Collaboration & Partnership	10/30/2025	6/30/2026
Tom Howard	Cooking and Kitchen Adult Classes	Community Education	Community Education	Collaboration & Partnership	7/1/2025	6/30/2026
Rainbows for All Children	Volunteer facilitating group of students of incarcerated parents using curriculum	FAIR Crystal	N/A	Collaboration & Partnership	1/6/2026	6/1/2026
University of Minnesota Extension Program	Junior Master Gardener program	Zachary Lane Elementary	N/A	Collaboration & Partnership	9/15/2025	6/1/2026
Angelina Zerna	Coordinate Community Education Aquatics Programming	Community Education	Community Education	Collaboration & Partnership	10/20/255	12/31/2025

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Robbinsdale Area Schools
Board Disbursement Report
October 1-31, 2025

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
2	852457	R	10/3/2025	CITY OF BROOKLYN CENTER	\$4,382.47	NOP- WATER/SEWER/STORM DRAINAGE/STREET LIGHTS
3	852457	R	10/3/2025	CITY OF BROOKLYN CENTER	129.22	NOP- STORM DRAINAGE/STREET LIGHTS
4	852458	R	10/3/2025	LEADERSHIP INSTITUTE FOR TEAMS	7,150.00	WORKING GENIUS TRAINING WORKSHOP ON 8/6/25 & 8/12/25,
5	852458	R	10/3/2025	LEADERSHIP INSTITUTE FOR TEAMS	2,900.00	WORKING GENIUS TRAINING WORKSHOP ON 8/6/25 & 8/12/25,
6	852459	R	10/3/2025	EDUCATION MINNESOTA	57.00	Payroll accrual
7	852460	R	10/3/2025	FLORIDA STATE DISBURSEMENT UNIT	182.31	Payroll accrual
8	852461	R	10/3/2025	GREATER TWIN CITIES UNITED WAY	308.00	Payroll accrual
9	852461	R	10/3/2025	GREATER TWIN CITIES UNITED WAY	5.00	Payroll accrual
10	852461	R	10/3/2025	GREATER TWIN CITIES UNITED WAY	5.00	Payroll accrual
11	852462	R	10/3/2025	GURSTEL LAW FIRM	200.60	Payroll accrual
12	852463	R	10/3/2025	MESSERLI & KRAMER	38.94	Payroll accrual
13	852464	R	10/3/2025	MN CHILD SUPPORT PAYMENT CTR	5,141.12	Payroll accrual
14	852464	R	10/3/2025	MN CHILD SUPPORT PAYMENT CTR	296.81	Payroll accrual
15	852465	R	10/3/2025	SCHOOL SERVICE EMPLOYEES	19.00	Payroll accrual
16	852465	R	10/3/2025	SCHOOL SERVICE EMPLOYEES	26.00	Payroll accrual
17	852466	R	10/3/2025	TRUST POINT INC.	-21.16	Payroll accrual
18	852466	R	10/3/2025	TRUST POINT INC.	21.16	Payroll accrual
19	852466	R	10/3/2025	TRUST POINT INC.	0.00	Payroll accrual
20	852466	R	10/3/2025	TRUST POINT INC.	0.00	Payroll accrual
21	852466	R	10/3/2025	TRUST POINT INC.	26,481.00	Payroll accrual
22	852466	R	10/3/2025	TRUST POINT INC.	1,122.60	Payroll accrual
23	852466	R	10/3/2025	TRUST POINT INC.	2,003.77	Payroll accrual
24	852466	R	10/3/2025	TRUST POINT INC.	0.00	Payroll accrual
25	852466	R	10/3/2025	TRUST POINT INC.	42.32	Payroll accrual
26	852467	R	10/3/2025	WI SCTF	278.71	Payroll accrual
27	852468	R	10/3/2025	SCHOOL SERVICE EMPLOYEES	843.71	Payroll accrual
28	852468	R	10/3/2025	SCHOOL SERVICE EMPLOYEES	35.31	Payroll accrual
29	852468	R	10/3/2025	SCHOOL SERVICE EMPLOYEES	2,308.68	Payroll accrual
30	828757	V	10/3/2025	CHILSON, TODD	-20.00	MEAL ACCOUNT REFUND- JAYLA DAVIS
31	830025	V	10/3/2025	EGAL, KHALIF	-15.00	AP REFUND: STUDENT MUSAB HUSSEN FREE AND REDUCED
32	830050	V	10/3/2025	BLAINE HIGH SCHOOL	-120.00	GIRLS JV GOLF ENTRY FEE
33	830059	V	10/3/2025	JOHNSON, NYUMAH	-15.00	AP REFUND: STUDENT TUWOR JOHNSON FREE AND REDUCED
34	830066	V	10/3/2025	LOPEZ-FUENTES, LILIA	-15.00	AP REFUND: STUDENT SOFIA BARRERA LOPEZ FREE AND REDUCED
35	830079	V	10/3/2025	OLUSESI, OLUMIDE	-30.00	AP REFUND: STUDENT FOLAKE OLUSESI FREE AND REDUCED
36	83109	V	10/3/2025	YANG, ZE	-15.00	AP REFUND: STUDENT JASMINE LEE FREE AND REDUCED
37	830887	V	10/3/2025	VOGEL, MICHAEL	-69.90	REFUND FOR MICHAEL T VOGEL
38	834886	V	10/3/2025	FLORES, RYAN	-50.00	ZACHARY LANE LUNCH REIMBURSEMENT
39	835153	V	10/3/2025	RUDDY, MELISSA	-45.00	LUNCH REIMBURSEMENT
40	835579	V	10/3/2025	PARK CENTER CHOIR	-100.00	NWSC TREBLE FEST
41	835789	V	10/3/2025	ABDILAH, FADUMA	-17.00	REFUND What color is my hijab? - STUDENT: SUEHAILA HUSSEIN
42	835803	V	10/3/2025	LAMAH, QUENNAH	-9.99	REFUND We are in a book - STUDENT: GUENTIN GIDDINGS
43	835810	V	10/3/2025	SANCHEZ, CYNTHIA	-3.00	REFUND My Day Book - STUDENT: MATEO LOPEZ SANCHEZ
44	202500144	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	-20.00	Payroll accrual
45	202500144	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	-979.50	Payroll accrual
46	202500144	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	-517.12	Payroll accrual
47	202500144	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	-120.94	Payroll accrual
48	202500144	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	-517.12	Payroll accrual
49	202500144	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	-120.94	Payroll accrual
50	202500145	W	10/3/2025	MN TEACHERS RETIREMENT ASSOC	-656.18	Payroll accrual
51	202500145	W	10/3/2025	MN TEACHERS RETIREMENT ASSOC	-804.64	Payroll accrual
52	202500146	W	10/3/2025	AVIBEN	-300.00	Payroll accrual
53	202500146	W	10/3/2025	AVIBEN	-41.67	Payroll accrual
54	202500147	W	10/3/2025	COMMISSIONER OF REVENUE REF #	181.62	Payroll accrual
55	202500147	W	10/3/2025	COMMISSIONER OF REVENUE REF #	20.00	Payroll accrual
56	202500148	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	20.00	Payroll accrual
57	202500148	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	276.56	Payroll accrual
58	202500148	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	262.85	Payroll accrual
59	202500148	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	61.47	Payroll accrual
60	202500148	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	262.85	Payroll accrual
61	202500148	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	61.47	Payroll accrual
62	202500149	W	10/3/2025	AVIBEN	300.00	Payroll accrual
63	202500149	W	10/3/2025	AVIBEN	41.67	Payroll accrual
64	202500150	W	10/3/2025	COMMISSIONER OF REVENUE REF #	34.80	Payroll accrual
65	202500151	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	0.00	Payroll accrual
66	202500151	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	69.80	Payroll accrual
67	202500151	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	16.32	Payroll accrual
68	202500151	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	69.80	Payroll accrual
69	202500151	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	16.32	Payroll accrual
70	202500154	W	10/3/2025	COMMISSIONER OF REVENUE REF #	-50.61	Payroll accrual
71	202500155	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	-50.40	Payroll accrual
72	202500155	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	-121.85	Payroll accrual
73	202500155	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	-28.50	Payroll accrual
74	202500155	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	-121.85	Payroll accrual
75	202500155	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	-28.50	Payroll accrual
76	202500156	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-94.43	Payroll accrual
77	202500156	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-108.96	Payroll accrual
78	202500157	W	10/3/2025	COMMISSIONER OF REVENUE REF #	50.61	Payroll accrual
79	202500158	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	50.40	Payroll accrual
80	202500158	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	121.85	Payroll accrual
81	202500158	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	28.50	Payroll accrual
82	202500158	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	121.85	Payroll accrual
83	202500158	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	28.50	Payroll accrual
84	202500159	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	94.43	Payroll accrual
85	202500159	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	108.96	Payroll accrual
86	202500160	W	10/3/2025	COMMISSIONER OF REVENUE REF #	105.94	Payroll accrual
87	202500161	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	166.15	Payroll accrual
88	202500161	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	186.00	Payroll accrual
89	202500161	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	43.50	Payroll accrual
90	202500161	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	186.00	Payroll accrual
91	202500161	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	43.50	Payroll accrual

Robbinsdale Area Schools
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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
92	202500163	W	10/3/2025	COMMISSIONER OF REVENUE REF #	186,585.97	Payroll accrual
93	202500163	W	10/3/2025	COMMISSIONER OF REVENUE REF #	4,054.80	Payroll accrual
94	202500163	W	10/3/2025	COMMISSIONER OF REVENUE REF #	10,623.81	Payroll accrual
95	202500163	W	10/3/2025	COMMISSIONER OF REVENUE REF #	445.01	Payroll accrual
96	202500163	W	10/3/2025	COMMISSIONER OF REVENUE REF #	693.18	Payroll accrual
97	202500163	W	10/3/2025	COMMISSIONER OF REVENUE REF #	3,876.90	Payroll accrual
98	202500163	W	10/3/2025	COMMISSIONER OF REVENUE REF #	125.00	Payroll accrual
99	202500163	W	10/3/2025	COMMISSIONER OF REVENUE REF #	192.60	Payroll accrual
100	202500163	W	10/3/2025	COMMISSIONER OF REVENUE REF #	50.00	Payroll accrual
101	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	21,722.45	Payroll accrual
102	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	229.23	Payroll accrual
103	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	944.43	Payroll accrual
104	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	199.23	Payroll accrual
105	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	150.00	Payroll accrual
106	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	380,737.37	Payroll accrual
107	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	6,638.67	Payroll accrual
108	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	19,352.28	Payroll accrual
109	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	856.77	Payroll accrual
110	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	1,407.94	Payroll accrual
111	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	275,018.97	Payroll accrual
112	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	8,280.59	Payroll accrual
113	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	18,711.89	Payroll accrual
114	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	560.57	Payroll accrual
115	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	949.54	Payroll accrual
116	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	64,560.69	Payroll accrual
117	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	1,936.54	Payroll accrual
118	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	4,376.20	Payroll accrual
119	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	131.10	Payroll accrual
120	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	222.07	Payroll accrual
121	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	275,018.97	Payroll accrual
122	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	8,280.59	Payroll accrual
123	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	18,711.89	Payroll accrual
124	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	560.57	Payroll accrual
125	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	949.54	Payroll accrual
126	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	64,468.00	Payroll accrual
127	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	1,936.54	Payroll accrual
128	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	4,376.20	Payroll accrual
129	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	131.10	Payroll accrual
130	202500164	W	10/3/2025	INTERNAL REVENUE SERVICE REF #	222.07	Payroll accrual
131	202500165	W	10/3/2025	MN DEPARTMENT OF REVENUE	150.00	Payroll accrual
132	202500165	W	10/3/2025	MN DEPARTMENT OF REVENUE	425.51	Payroll accrual
133	202500166	W	10/3/2025	MN TEACHERS RETIREMENT ASSOC	328.09	Payroll accrual
134	202500166	W	10/3/2025	MN TEACHERS RETIREMENT ASSOC	402.32	Payroll accrual
135	202500166	W	10/3/2025	MN TEACHERS RETIREMENT ASSOC	55.10	Payroll accrual
136	202500166	W	10/3/2025	MN TEACHERS RETIREMENT ASSOC	261,499.75	Payroll accrual
137	202500166	W	10/3/2025	MN TEACHERS RETIREMENT ASSOC	6,814.00	Payroll accrual
138	202500166	W	10/3/2025	MN TEACHERS RETIREMENT ASSOC	67.57	Payroll accrual
139	202500166	W	10/3/2025	MN TEACHERS RETIREMENT ASSOC	320,664.11	Payroll accrual
140	202500166	W	10/3/2025	MN TEACHERS RETIREMENT ASSOC	8,355.70	Payroll accrual
141	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-5.15	Payroll accrual paluga c.
142	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-5.15	Payroll accrual paluga c.
143	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-5.15	Payroll accrual paluga c.
144	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	68,990.66	Payroll accrual
145	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	8,266.24	Payroll accrual
146	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	12,999.09	Payroll accrual
147	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	584.84	Payroll accrual
148	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	1,047.23	Payroll accrual
149	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-5.94	Payroll accrual
150	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-5.94	Payroll accrual
151	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-5.95	Payroll accrual
152	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	79,604.65	Payroll accrual
153	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	9,537.93	Payroll accrual
154	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	14,998.98	Payroll accrual
155	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	674.83	Payroll accrual
156	202500167	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	1,208.34	Payroll accrual
157	202500168	W	10/3/2025	AVIBEN	11,824.02	Payroll accrual
158	202500168	W	10/3/2025	AVIBEN	174.47	Payroll accrual
159	202500168	W	10/3/2025	AVIBEN	745.29	Payroll accrual
160	202500168	W	10/3/2025	AVIBEN	66.66	Payroll accrual
161	202500168	W	10/3/2025	AVIBEN	104.17	Payroll accrual
162	202500168	W	10/3/2025	AVIBEN	2,381.45	Payroll accrual
163	202500168	W	10/3/2025	AVIBEN	75.00	Payroll accrual
164	202500168	W	10/3/2025	AVIBEN	11,917.71	Payroll accrual
165	202500168	W	10/3/2025	AVIBEN	743.67	Payroll accrual
166	202500168	W	10/3/2025	AVIBEN	3,681.80	Payroll accrual
167	202500168	W	10/3/2025	AVIBEN	50.00	Payroll accrual
168	202500168	W	10/3/2025	AVIBEN	78.00	Payroll accrual
169	202500168	W	10/3/2025	AVIBEN	5,630.61	Payroll accrual
170	202500168	W	10/3/2025	AVIBEN	77.50	Payroll accrual
171	202500168	W	10/3/2025	AVIBEN	2,184.56	Payroll accrual
172	202500168	W	10/3/2025	AVIBEN	22,063.70	Payroll accrual
173	202500168	W	10/3/2025	AVIBEN	1,130.07	Payroll accrual
174	202500168	W	10/3/2025	AVIBEN	1,771.24	Payroll accrual
175	202500168	W	10/3/2025	AVIBEN	3,877.23	Payroll accrual
176	202500168	W	10/3/2025	AVIBEN	50.00	Payroll accrual
177	202500168	W	10/3/2025	AVIBEN	10,663.42	Payroll accrual
178	202500168	W	10/3/2025	AVIBEN	225.00	Payroll accrual
179	202500168	W	10/3/2025	AVIBEN	50.00	Payroll accrual
180	202500168	W	10/3/2025	AVIBEN	50.00	Payroll accrual
181	202500168	W	10/3/2025	AVIBEN	2,410.64	Payroll accrual

Robbinsdale Area Schools
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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
182	202500168	W	10/3/2025	AVIBEN	150.00	Payroll accrual
183	202500168	W	10/3/2025	AVIBEN	13,552.74	Payroll accrual
184	202500168	W	10/3/2025	AVIBEN	50.00	Payroll accrual
185	202500168	W	10/3/2025	AVIBEN	95.00	Payroll accrual
186	202500168	W	10/3/2025	AVIBEN	2,677.44	Payroll accrual
187	202500168	W	10/3/2025	AVIBEN	165.00	Payroll accrual
188	202500168	W	10/3/2025	AVIBEN	525.00	Payroll accrual
189	202500168	W	10/3/2025	AVIBEN	2,370.65	Payroll accrual
190	202500168	W	10/3/2025	AVIBEN	13,853.88	Payroll accrual
191	202500168	W	10/3/2025	AVIBEN	28.95	Payroll accrual
192	202500168	W	10/3/2025	AVIBEN	355.00	Payroll accrual
193	202500168	W	10/3/2025	AVIBEN	100.00	Payroll accrual
194	202500168	W	10/3/2025	AVIBEN	6,037.87	Payroll accrual
195	202500168	W	10/3/2025	AVIBEN	700.02	Payroll accrual
196	202500168	W	10/3/2025	AVIBEN	958.00	Payroll accrual
197	202500168	W	10/3/2025	AVIBEN	75.00	Payroll accrual
198	202500168	W	10/3/2025	AVIBEN	1,611.25	Payroll accrual
199	202500168	W	10/3/2025	AVIBEN	12,714.85	Payroll accrual
200	202500168	W	10/3/2025	AVIBEN	657.92	Payroll accrual
201	202500168	W	10/3/2025	AVIBEN	1,205.00	Payroll accrual
202	202500168	W	10/3/2025	AVIBEN	400.00	Payroll accrual
203	202500168	W	10/3/2025	AVIBEN	8,621.39	Payroll accrual
204	202500168	W	10/3/2025	AVIBEN	3,027.10	Payroll accrual
205	202500168	W	10/3/2025	AVIBEN	69.48	Payroll accrual
206	202500168	W	10/3/2025	AVIBEN	174.38	Payroll accrual
207	202500168	W	10/3/2025	AVIBEN	24.31	Payroll accrual
208	202500168	W	10/3/2025	AVIBEN	104.17	Payroll accrual
209	202500168	W	10/3/2025	AVIBEN	4,942.47	Payroll accrual
210	202500168	W	10/3/2025	AVIBEN	39.48	Payroll accrual
211	202500168	W	10/3/2025	AVIBEN	318.54	Payroll accrual
212	202500168	W	10/3/2025	AVIBEN	2,405.68	Payroll accrual
213	202500168	W	10/3/2025	AVIBEN	50.01	Payroll accrual
214	202500168	W	10/3/2025	AVIBEN	4,223.16	Payroll accrual
215	202500168	W	10/3/2025	AVIBEN	125.34	Payroll accrual
216	202500168	W	10/3/2025	AVIBEN	344.29	Payroll accrual
217	202500168	W	10/3/2025	AVIBEN	913.59	Payroll accrual
218	202500168	W	10/3/2025	AVIBEN	25.00	Payroll accrual
219	202500168	W	10/3/2025	AVIBEN	33.34	Payroll accrual
220	202500168	W	10/3/2025	AVIBEN	27.09	Payroll accrual
221	202500168	W	10/3/2025	AVIBEN	2,784.98	Payroll accrual
222	202500168	W	10/3/2025	AVIBEN	110.92	Payroll accrual
223	202500168	W	10/3/2025	AVIBEN	77.52	Payroll accrual
224	202500168	W	10/3/2025	AVIBEN	710.31	Payroll accrual
225	202500168	W	10/3/2025	AVIBEN	2,649.77	Payroll accrual
226	202500168	W	10/3/2025	AVIBEN	28.95	Payroll accrual
227	202500168	W	10/3/2025	AVIBEN	69.20	Payroll accrual
228	202500168	W	10/3/2025	AVIBEN	27.09	Payroll accrual
229	202500168	W	10/3/2025	AVIBEN	1,844.19	Payroll accrual
230	202500168	W	10/3/2025	AVIBEN	282.54	Payroll accrual
231	202500168	W	10/3/2025	AVIBEN	73.82	Payroll accrual
232	202500168	W	10/3/2025	AVIBEN	27.42	Payroll accrual
233	202500168	W	10/3/2025	AVIBEN	454.54	Payroll accrual
234	202500168	W	10/3/2025	AVIBEN	2,547.00	Payroll accrual
235	202500168	W	10/3/2025	AVIBEN	404.43	Payroll accrual
236	202500168	W	10/3/2025	AVIBEN	2,086.44	Payroll accrual
237	202500169	W	10/3/2025	ISD#281: FLEX BENEFITS	8,639.85	Payroll accrual
238	202500169	W	10/3/2025	ISD#281: FLEX BENEFITS	225.01	Payroll accrual
239	202500169	W	10/3/2025	ISD#281: FLEX BENEFITS	10,606.32	Payroll accrual
240	202500169	W	10/3/2025	ISD#281: FLEX BENEFITS	68.47	Payroll accrual
241	202500169	W	10/3/2025	ISD#281: FLEX BENEFITS	477.18	Payroll accrual
242	202500169	W	10/3/2025	ISD#281: FLEX BENEFITS	5.77	Payroll accrual
243	202500169	W	10/3/2025	ISD#281: FLEX BENEFITS	1,147.45	Payroll accrual
244	202500169	W	10/3/2025	ISD#281: FLEX BENEFITS	5.27	Payroll accrual
245	202500169	W	10/3/2025	ISD#281: FLEX BENEFITS	29.24	Payroll accrual
246	202500170	W	10/3/2025	AMERIFLEX	35,619.68	Payroll accrual
247	202500170	W	10/3/2025	AMERIFLEX	411.63	Payroll accrual
248	202500170	W	10/3/2025	AMERIFLEX	1,249.44	Payroll accrual
249	202500170	W	10/3/2025	AMERIFLEX	223.51	Payroll accrual
250	202500170	W	10/3/2025	AMERIFLEX	440.08	Payroll accrual
251	202500170	W	10/3/2025	AMERIFLEX	11,260.60	Payroll accrual
252	202500170	W	10/3/2025	AMERIFLEX	227.55	Payroll accrual
253	202500170	W	10/3/2025	AMERIFLEX	749.67	Payroll accrual
254	202500170	W	10/3/2025	AMERIFLEX	36.86	Payroll accrual
255	202500170	W	10/3/2025	AMERIFLEX	60.60	Payroll accrual
256	202500171	W	10/3/2025	IS D # 281 - PAYROLL ACCT	946.12	NET PAY ADJUSTMENTS
257	202500171	W	10/3/2025	IS D # 281 - PAYROLL ACCT	2,977,525.10	NET PAY
258	202500171	W	10/3/2025	IS D # 281 - PAYROLL ACCT	100,499.42	NET PAY
259	202500171	W	10/3/2025	IS D # 281 - PAYROLL ACCT	218,713.90	NET PAY
260	202500171	W	10/3/2025	IS D # 281 - PAYROLL ACCT	5,176.94	NET PAY
261	202500171	W	10/3/2025	IS D # 281 - PAYROLL ACCT	10,341.98	NET PAY
262	202500173	W	10/3/2025	COMMISSIONER OF REVENUE REF #	-438.18	Payroll accrual
263	202500173	W	10/3/2025	COMMISSIONER OF REVENUE REF #	-20.00	Payroll accrual
264	202500175	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	57.38	Payroll accrual
265	202500175	W	10/3/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	66.21	Payroll accrual
266	202500182	W	10/3/2025	XCEL ENERGY	10,159.60	ELECTRICITY & CITY FEES: ZLE, SON, FAIR-PLE, NOP, NOB,
267	202500182	W	10/3/2025	XCEL ENERGY	6,789.61	ELECTRICITY & CITY FEES: ZLE, SON, FAIR-PLE, NOP, NOB,
268	202500182	W	10/3/2025	XCEL ENERGY	8,969.52	ELECTRICITY & CITY FEES: ZLE, SON, FAIR-PLE, NOP, NOB,
269	202500182	W	10/3/2025	XCEL ENERGY	4,821.04	ELECTRICITY & CITY FEES: ZLE, SON, FAIR-PLE, NOP, NOB,
270	202500182	W	10/3/2025	XCEL ENERGY	6,736.86	ELECTRICITY & CITY FEES: ZLE, SON, FAIR-PLE, NOP, NOB,
271	202500182	W	10/3/2025	XCEL ENERGY	7,308.52	ELECTRICITY & CITY FEES: ZLE, SON, FAIR-PLE, NOP, NOB,

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
272	202500182	W	10/3/2025	XCEL ENERGY	7,550.52	ELECTRICITY & CITY FEES: ZLE, SON, FAIR-PLE, NOP, NOB,
273	202500182	W	10/3/2025	XCEL ENERGY	3,812.51	ELECTRICITY & CITY FEES: ZLE, SON, FAIR-PLE, NOP, NOB,
274	202500182	W	10/3/2025	XCEL ENERGY	6,022.76	ELECTRICITY & CITY FEES: ZLE, SON, FAIR-PLE, NOP, NOB,
275	202500182	W	10/3/2025	XCEL ENERGY	7,982.40	ELECTRICITY & CITY FEES: ZLE, SON, FAIR-PLE, NOP, NOB,
276	202500182	W	10/3/2025	XCEL ENERGY	8,139.32	ELECTRICITY & CITY FEES: ZLE, SON, FAIR-PLE, NOP, NOB,
277	202500182	W	10/3/2025	XCEL ENERGY	9,023.30	ELECTRICITY & CITY FEES: ZLE, SON, FAIR-PLE, NOP, NOB,
278	252600171	A	10/3/2025	AALGAARD, HEATHER	63.20	UNIFORM REIMBURSEMENT
279	252600172	A	10/3/2025	Aleksandrova, Dilyana	74.34	READINGS FOR DIVERSITY AND SOCIAL JUSTICE & CORE PRACTICES
280	252600172	A	10/3/2025	Aleksandrova, Dilyana	38.29	UNLOCKING MULTILINGUAL LEARNERS' POTENTIAL
281	252600173	A	10/3/2025	Anderson, Alex	250.00	NCSP CREDENTIAL
282	252600174	A	10/3/2025	Ashley-Grochowski, Jill	169.96	MILEAGE REIMBURSEMENT: 8/13/2025 - 8/14/2025
283	252600175	A	10/3/2025	Becker, Luke	613.35	REIMBURSEMENT FOR FAIRFIELD MARRIOTT HOTEL STAY AUG. 4-6 -
284	252600175	A	10/3/2025	Becker, Luke	400.00	MILEAGE FOR HTEC CONFERENCE IN IL
285	252600176	A	10/3/2025	BYRNE, JANE	2,094.23	REIMBURSEMENT FOR MEDICARE PREMIUMS- JULY, AUG, SEPT 2025
286	252600177	A	10/3/2025	Carlson-Kortebein, Sandra	342.20	MN BOARD OF SOCIAL WORK LICENSE
287	252600178	A	10/3/2025	Cohen, Fallon	91.00	UNIFORM REIMBURSEMENT: SHOES
288	252600179	A	10/3/2025	DAHL, DAVID	3,298.20	REIMBURSEMENT FOR MEDICARE SUPPLEMENT PREMIUMS- DAVID &
289	252600180	A	10/3/2025	Dunbar, Jessica	45.99	MILEAGE REIMBURSEMENT: 9/16/2025 - 9/17/2025
290	252600180	A	10/3/2025	Dunbar, Jessica	7.70	MILEAGE REIMBURSEMENT: 8/25/2025 & 9/15/2025
291	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	735.10	JULY 2025 FIELD TRIPS
292	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,025.33	JULY 2025 FIELD TRIPS
293	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	681.78	JULY 2025 FIELD TRIPS
294	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	539.02	JULY 2025 FIELD TRIPS
295	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	531.68	JULY 2025 FIELD TRIPS
296	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	841.88	JULY 2025 FIELD TRIPS
297	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	777.17	JULY 2025 FIELD TRIPS
298	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	741.82	JULY 2025 FIELD TRIPS
299	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	801.85	JULY 2025 FIELD TRIPS
300	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	205.47	JULY 2025 FIELD TRIPS
301	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	512.33	JULY 2025 FIELD TRIPS
302	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	857.22	JULY 2025 FIELD TRIPS
303	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	578.38	JULY 2025 FIELD TRIPS
304	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	660.43	JULY 2025 FIELD TRIPS
305	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	647.09	JULY 2025 FIELD TRIPS
306	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	657.09	JULY 2025 FIELD TRIPS
307	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	891.25	JULY 2025 FIELD TRIPS
308	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	759.16	JULY 2025 FIELD TRIPS
309	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	595.05	JULY 2025 FIELD TRIPS
310	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	585.71	JULY 2025 FIELD TRIPS
311	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	966.63	JULY 2025 FIELD TRIPS
312	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	862.56	JULY 2025 FIELD TRIPS
313	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	419.61	JULY 2025 FIELD TRIPS
314	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	633.75	JULY 2025 FIELD TRIPS
315	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	682.44	JULY 2025 FIELD TRIPS
316	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	760.49	JULY 2025 FIELD TRIPS
317	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	647.09	JULY 2025 FIELD TRIPS
318	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,137.41	JULY 2025 FIELD TRIPS
319	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	678.44	JULY 2025 FIELD TRIPS
320	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	610.40	JULY 2025 FIELD TRIPS
321	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,486.97	JULY 2025 FIELD TRIPS
322	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,282.83	JULY 2025 FIELD TRIPS
323	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	608.40	JULY 2025 FIELD TRIPS
324	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,442.94	JULY 2025 FIELD TRIPS
325	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	634.41	JULY 2025 FIELD TRIPS
326	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	639.75	JULY 2025 FIELD TRIPS
327	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	357.57	JULY 2025 FIELD TRIPS
328	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	765.83	JULY 2025 FIELD TRIPS
329	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	839.21	JULY 2025 FIELD TRIPS
330	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	697.12	JULY 2025 FIELD TRIPS
331	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	571.04	JULY 2025 FIELD TRIPS
332	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	573.71	JULY 2025 FIELD TRIPS
333	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	916.60	JULY 2025 FIELD TRIPS
334	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,070.70	JULY 2025 FIELD TRIPS
335	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	823.87	JULY 2025 FIELD TRIPS
336	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	709.80	JULY 2025 FIELD TRIPS
337	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	606.39	JULY 2025 FIELD TRIPS
338	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	699.79	JULY 2025 FIELD TRIPS
339	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	620.40	JULY 2025 FIELD TRIPS
340	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	480.31	JULY 2025 FIELD TRIPS
341	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	563.70	JULY 2025 FIELD TRIPS
342	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	933.94	JULY 2025 FIELD TRIPS
343	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	829.21	JULY 2025 FIELD TRIPS
344	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	675.77	JULY 2025 FIELD TRIPS
345	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	700.46	JULY 2025 FIELD TRIPS
346	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	772.50	JULY 2025 FIELD TRIPS
347	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	862.56	JULY 2025 FIELD TRIPS
348	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	623.74	JULY 2025 FIELD TRIPS
349	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	674.44	JULY 2025 FIELD TRIPS
350	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	288.85	JULY 2025 FIELD TRIPS
351	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	300.20	JULY 2025 FIELD TRIPS
352	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	308.87	JULY 2025 FIELD TRIPS
353	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	742.48	JULY 2025 FIELD TRIPS
354	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	266.84	JULY 2025 FIELD TRIPS
355	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	964.63	JULY 2025 FIELD TRIPS
356	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,164.09	JULY 2025 FIELD TRIPS
357	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	702.40	AUGUST 2025 FIELD TRIPS
358	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	849.22	AUGUST 2025 FIELD TRIPS
359	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	634.41	AUGUST 2025 FIELD TRIPS
360	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	894.58	AUGUST 2025 FIELD TRIPS
361	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	577.71	AUGUST 2025 FIELD TRIPS

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
362	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	484.98	AUGUST 2025 FIELD TRIPS
363	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	768.50	AUGUST 2025 FIELD TRIPS
364	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	872.57	AUGUST 2025 FIELD TRIPS
365	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	615.73	AUGUST 2025 FIELD TRIPS
366	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	623.74	AUGUST 2025 FIELD TRIPS
367	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	444.96	AUGUST 2025 FIELD TRIPS
368	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	713.13	AUGUST 2025 FIELD TRIPS
369	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	823.87	AUGUST 2025 FIELD TRIPS
370	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	611.73	AUGUST 2025 FIELD TRIPS
371	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	201.46	AUGUST 2025 FIELD TRIPS
372	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	276.85	AUGUST 2025 FIELD TRIPS
373	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,446.27	AUGUST 2025 FIELD TRIPS
374	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	927.94	AUGUST 2025 FIELD TRIPS
375	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	591.72	AUGUST 2025 FIELD TRIPS
376	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	538.35	AUGUST 2025 FIELD TRIPS
377	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	283.52	AUGUST 2025 FIELD TRIPS
378	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,632.39	AUGUST 2025 FIELD TRIPS
379	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	613.73	AUGUST 2025 FIELD TRIPS
380	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	248.16	AUGUST 2025 FIELD TRIPS
381	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	366.91	AUGUST 2025 FIELD TRIPS
382	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	525.68	AUGUST 2025 FIELD TRIPS
383	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	438.29	AUGUST 2025 FIELD TRIPS
384	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	485.65	AUGUST 2025 FIELD TRIPS
385	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	133.42	AUGUST 2025 FIELD TRIPS
386	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	700.46	AUGUST 2025 FIELD TRIPS
387	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	448.29	AUGUST 2025 FIELD TRIPS
388	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	629.08	AUGUST 2025 FIELD TRIPS
389	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,034.01	AUGUST 2025 FIELD TRIPS
390	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	995.98	AUGUST 2025 FIELD TRIPS
391	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	639.08	AUGUST 2025 FIELD TRIPS
392	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,104.05	AUGUST 2025 FIELD TRIPS
393	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	567.70	AUGUST 2025 FIELD TRIPS
394	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	444.96	AUGUST 2025 FIELD TRIPS
395	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	401.59	AUGUST 2025 FIELD TRIPS
396	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	913.93	AUGUST 2025 FIELD TRIPS
397	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	301.53	AUGUST 2025 FIELD TRIPS
398	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,204.12	AUGUST 2025 FIELD TRIPS
399	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	133.42	AUGUST 2025 FIELD TRIPS
400	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	464.97	AUGUST 2025 FIELD TRIPS
401	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	411.60	AUGUST 2025 FIELD TRIPS
402	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	495.66	AUGUST 2025 FIELD TRIPS
403	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,704.44	AUGUST 2025 FIELD TRIPS
404	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	230.15	AUGUST 2025 FIELD TRIPS
405	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	545.69	AUGUST 2025 FIELD TRIPS
406	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	412.27	AUGUST 2025 FIELD TRIPS
407	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	445.62	AUGUST 2025 FIELD TRIPS
408	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	401.59	AUGUST 2025 FIELD TRIPS
409	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	438.95	AUGUST 2025 FIELD TRIPS
410	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	300.20	AUGUST 2025 FIELD TRIPS
411	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	291.52	AUGUST 2025 FIELD TRIPS
412	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	375.58	AUGUST 2025 FIELD TRIPS
413	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	410.27	AUGUST 2025 FIELD TRIPS
414	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	312.20	AUGUST 2025 FIELD TRIPS
415	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	382.25	AUGUST 2025 FIELD TRIPS
416	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	384.92	AUGUST 2025 FIELD TRIPS
417	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,210.79	AUGUST 2025 FIELD TRIPS
418	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	2,009.31	AUGUST 2025 FIELD TRIPS
419	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	401.59	AUGUST 2025 FIELD TRIPS
420	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	283.52	AUGUST 2025 FIELD TRIPS
421	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,145.41	AUGUST 2025 FIELD TRIPS
422	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	481.65	AUGUST 2025 FIELD TRIPS
423	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	308.87	AUGUST 2025 FIELD TRIPS
424	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	312.20	AUGUST 2025 FIELD TRIPS
425	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	1,921.68	SURMMER SCHOOL, IN DISTRICT, CONTRACTOR OWNED, TYPE A-B-C, 5
426	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	2,382.13	MAINTENANCE CHARGES AUG- UTILITIES, BUSES TYPE C, BUSES
427	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	-668.77	MAINTENANCE CHARGES AUG- UTILITIES, BUSES TYPE C, BUSES
428	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	2,382.13	MAINTENANCE CHARGES JULY - UTILITIES, BUSES TYPE A, BUSES
429	252600182	A	10/3/2025	DURHAM SCHOOL SERVICES	3,534.41	MAINTENANCE CHARGES JULY - UTILITIES, BUSES TYPE A, BUSES
430	252600183	A	10/3/2025	Kurth, Marlene	54.99	UNIFORM REIMBURSEMENT: SHOES
431	252600184	A	10/3/2025	Law, Maci	250.00	NCSP CREDENTIAL
432	252600185	A	10/3/2025	LIPKIE, APRIL	121.49	MILEAGE REIMBURSEMENT: 7/14/2025 - 9/4/2025
433	252600186	A	10/3/2025	MCCOURTNEY, KAREN	50.00	2025-2026 ACES FOR RDALE PARENTS AND CAREGIVERS TRAINING
434	252600187	A	10/3/2025	MERSY, BARBARA	502.50	MN BOARD OF SOCIAL WORK LICENSE
435	252600188	A	10/3/2025	Norgaard, Theodore	149.10	MILEAGE REIMBURSEMENT: 8/4/2025 - 9/24/2025
436	252600189	A	10/3/2025	O'HERN, AMY	210.00	REGISTRATION- MSBA NEGOTIATIONS SEMINAR - O'HERN (VIRTUAL)
437	252600190	A	10/3/2025	Saade, Millia	50.00	2025-2026 ACES FOR RDALE PARENTS AND CAREGIVERS TRAINING
438	252600191	A	10/3/2025	SCHREIFELS, JEFFREY	20.00	KEYS
439	252600192	A	10/3/2025	Schularick, Kathleen	47.98	CLARINET REEDS
440	252600193	A	10/3/2025	VILLAFUERTE, CLAUDIA	20.00	DPP OVERPAY
441	252600194	A	10/3/2025	VLADIMIROVA, DIANA	209.58	MILEAGE REIMBURSEMENT: 8/5/2025 - 8/15/2025
442	252600195	A	10/3/2025	ROBB FEDERATION OF TEACHERS	-21.88	Payroll accrual
443	252600195	A	10/3/2025	ROBB FEDERATION OF TEACHERS	21.88	Payroll accrual
444	252600195	A	10/3/2025	ROBB FEDERATION OF TEACHERS	4,778.24	Payroll accrual
445	252600195	A	10/3/2025	ROBB FEDERATION OF TEACHERS	395.50	Payroll accrual
446	252600195	A	10/3/2025	ROBB FEDERATION OF TEACHERS	660.71	Payroll accrual
447	252600195	A	10/3/2025	ROBB FEDERATION OF TEACHERS	24.13	Payroll accrual
448	252600195	A	10/3/2025	ROBB FEDERATION OF TEACHERS	37,892.50	Payroll accrual
449	252600195	A	10/3/2025	ROBB FEDERATION OF TEACHERS	868.98	Payroll accrual
450	252600196	A	10/3/2025	ROBBINSDALE EQUITY ALLIES LABOR UNION #8150	304.81	Payroll accrual
451	252600197	A	10/3/2025	SEVEN DREAMS FOUNDATION	-10.00	Payroll accrual

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
452	252600197	A	10/3/2025	SEVEN DREAMS FOUNDATION	10.00	Payroll accrual
453	252600197	A	10/3/2025	SEVEN DREAMS FOUNDATION	463.00	Payroll accrual
454	252600197	A	10/3/2025	SEVEN DREAMS FOUNDATION	11.00	Payroll accrual
455	252600198	A	10/3/2025	AFCSCME COUNCIL 5	1,608.28	Payroll accrual
456	252600198	A	10/3/2025	AFCSCME COUNCIL 5	156.44	Payroll accrual
457	852469	R	10/6/2025	HUDDL	21,500.00	HUDDL AD PACKAGE
458	852470	R	10/6/2025	MINNESOTA DEPT OF COMMERCE	1,879.01	UNCLAIMED PROPERTY
459	852470	R	10/6/2025	MINNESOTA DEPT OF COMMERCE	519.89	UNCLAIMED PROPERTY
460	852471	R	10/6/2025	UNITED STATES TREASURY	2,506.18	OVERPAYMENT RECEIVED FOR 941 DECEMBER 31, 2024 BUT THIS WAS
461	202500183	W	10/6/2025	XCEL ENERGY	27,035.22	ELECTRICITY & CITY FEES: AHS, AHS-ATHLETIC COMPLEX,
462	202500183	W	10/6/2025	XCEL ENERGY	39,255.34	ELECTRICITY & CITY FEES: AHS, AHS-ATHLETIC COMPLEX,
463	202500183	W	10/6/2025	XCEL ENERGY	27,435.43	ELECTRICITY & CITY FEES: AHS, AHS-ATHLETIC COMPLEX,
464	202500205	W	10/8/2025	BANKCARD SERVICES WORLDWIDE	353.72	SEPTEMBER 2025 BANKCARD SERVICES CREDIT CARD TRANSACTION
465	202500205	W	10/8/2025	BANKCARD SERVICES WORLDWIDE	39.40	SEPTEMBER 2025 BANKCARD SERVICES CREDIT CARD TRANSACTION
466	202500205	W	10/8/2025	BANKCARD SERVICES WORLDWIDE	208.29	SEPTEMBER 2025 BANKCARD SERVICES CREDIT CARD TRANSACTION
467	202500205	W	10/8/2025	BANKCARD SERVICES WORLDWIDE	1.98	SEPTEMBER 2025 BANKCARD SERVICES CREDIT CARD TRANSACTION
468	202500205	W	10/8/2025	BANKCARD SERVICES WORLDWIDE	9,790.30	SEPTEMBER 2025 BANKCARD SERVICES CREDIT CARD TRANSACTION
469	202500205	W	10/8/2025	BANKCARD SERVICES WORLDWIDE	408.28	SEPTEMBER 2025 BANKCARD SERVICES CREDIT CARD TRANSACTION
470	202500205	W	10/8/2025	BANKCARD SERVICES WORLDWIDE	548.33	SEPTEMBER 2025 BANKCARD SERVICES CREDIT CARD TRANSACTION
471	202500205	W	10/8/2025	BANKCARD SERVICES WORLDWIDE	457.43	SEPTEMBER 2025 BANKCARD SERVICES CREDIT CARD TRANSACTION
472	202500205	W	10/8/2025	BANKCARD SERVICES WORLDWIDE	285.17	SEPTEMBER 2025 BANKCARD SERVICES CREDIT CARD TRANSACTION
473	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	460.15	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
474	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	208.57	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
475	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	568.79	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
476	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	195.79	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
477	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	292.36	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
478	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	632.39	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
479	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	45.56	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
480	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	146.91	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
481	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	320.09	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
482	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	1,037.26	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
483	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	242.98	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
484	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	445.41	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
485	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	147.37	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
486	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	389.10	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
487	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	549.81	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
488	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	242.95	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
489	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	221.25	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
490	202500200	W	10/9/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	179.54	GAS CHARGES: FAIR-CRYSTAL, AHS, CHS, RMS, PMS, PMS-POOL,
491	202500204	W	10/9/2025	FEEPAY	71.75	SEPTEMBER 2025 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
492	202500204	W	10/9/2025	FEEPAY	11.07	SEPTEMBER 2025 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
493	202500204	W	10/9/2025	FEEPAY	37.48	SEPTEMBER 2025 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
494	202500204	W	10/9/2025	FEEPAY	2.14	SEPTEMBER 2025 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
495	202500204	W	10/9/2025	FEEPAY	1,219.82	SEPTEMBER 2025 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
496	202500204	W	10/9/2025	FEEPAY	487.85	SEPTEMBER 2025 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
497	202500204	W	10/9/2025	FEEPAY	117.09	SEPTEMBER 2025 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
498	202500204	W	10/9/2025	FEEPAY	34.27	SEPTEMBER 2025 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
499	202500204	W	10/9/2025	FEEPAY	93.53	SEPTEMBER 2025 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
500	852472	R	10/10/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	32.40	CLC/RTC-GAS- BILLING PERIOD: 6/25/2025-7/25/2025
501	852472	R	10/10/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	35.06	CLC/RTC-GAS- BILLING PERIOD: 6/25/2025-7/25/2025
502	852472	R	10/10/2025	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	35.06	CLC/RTC-GAS- BILLING PERIOD: 6/25/2025-7/25/2025
503	852475	R	10/10/2025	CITY OF NEW HOPE	1,839.75	CHS- WATER/SEWER/DRAINAGE/STREET LIGHTS
504	852475	R	10/10/2025	CITY OF NEW HOPE	69.83	CHS- ADJACENT LOT- WATER/DRAINAGE/STREET LIGHTS
505	852475	R	10/10/2025	CITY OF NEW HOPE	882.58	SON- WATER/SEWER/DRAINAGE/STREET LIGHTS
506	852475	R	10/10/2025	CITY OF NEW HOPE	865.58	NHLC- WATER/SEWER/DRAINAGE/STREET LIGHTS
507	852475	R	10/10/2025	CITY OF NEW HOPE	851.66	RSI- WATER/SEWER/DRAINAGE/STREET LIGHTS
508	852475	R	10/10/2025	CITY OF NEW HOPE	1,474.14	MLE- WATER/SEWER/DRAINAGE/STREET LIGHTS
509	852475	R	10/10/2025	CITY OF NEW HOPE	723.45	ESC- WATER/SEWER/DRAINAGE/STREET LIGHTS
510	852475	R	10/10/2025	CITY OF NEW HOPE	696.31	BUS GAR- WATER/SEWER/DRAINAGE/STREET LIGHTS
511	852477	R	10/10/2025	CITY OF PLYMOUTH	4,128.14	AHS- WATER BASE FEE, WATER METER DEMAND FEE 3"
512	852477	R	10/10/2025	CITY OF PLYMOUTH	234.43	AHS- WATER, WATER METER DEMAND FEE 4", SEWER
513	852477	R	10/10/2025	CITY OF PLYMOUTH	2,952.41	PMS- WATER, WATER METER DEMAND FEE 4", SEWER
514	852477	R	10/10/2025	CITY OF PLYMOUTH	1,158.62	ZLE- WATER, WATER METER DEMAND FEE 3", SEWER
515	852477	R	10/10/2025	CITY OF PLYMOUTH	2,431.49	PLE- WATER, WATER METER DEMAND FEE 3", SEWER
516	852478	R	10/10/2025	CITY OF ROBBINSDALE	29,506.98	RMS- WATER SERVICE, IRRIGATION CONS, IRR CAPITAL SURCH
517	852479	R	10/10/2025	CITY OF NEW HOPE	486.00	BASKETBALL CAMP Y21NH225/Y22NH125 6/23/2025-6/26/2025 - 6
518	252600199	A	10/14/2025	ALLSTREAM	8,355.46	ZAYO GROUP, LLC/ALLSTREAM - PHONE BILL
519	202500201	W	10/16/2025	XCEL ENERGY	980.44	WHSE FREEZER- ELECTRICITY & CITY FEES
520	852848	R	10/17/2025	BEMIDJI STATE UNIVERSITY	5,279.00	TUITION & FEES
521	852849	R	10/17/2025	TRI METRO CONFERENCE	5,000.00	ANNUAL ASSESSMENT FOR CONFERENCE MEMBERSHIP
522	852850	R	10/17/2025	EDUCATION MINNESOTA	57.00	Payroll accrual
523	852851	R	10/17/2025	FLORIDA STATE DISBURSEMENT UNIT	182.31	Payroll accrual
524	852852	R	10/17/2025	GREATER TWIN CITIES UNITED WAY	292.00	Payroll accrual
525	852852	R	10/17/2025	GREATER TWIN CITIES UNITED WAY	5.00	Payroll accrual
526	852852	R	10/17/2025	GREATER TWIN CITIES UNITED WAY	5.00	Payroll accrual
527	852853	R	10/17/2025	GURSTEL LAW FIRM	111.03	Payroll accrual
528	852854	R	10/17/2025	MN CHILD SUPPORT PAYMENT CTR	5,265.23	Payroll accrual
529	852854	R	10/17/2025	MN CHILD SUPPORT PAYMENT CTR	296.81	Payroll accrual
530	852855	R	10/17/2025	SCHOOL SERVICE EMPLOYEES	19.00	Payroll accrual
531	852855	R	10/17/2025	SCHOOL SERVICE EMPLOYEES	26.00	Payroll accrual
532	852856	R	10/17/2025	TRUST POINT INC.	27,005.40	Payroll accrual
533	852856	R	10/17/2025	TRUST POINT INC.	1,101.42	Payroll accrual
534	852856	R	10/17/2025	TRUST POINT INC.	2,097.06	Payroll accrual
535	852856	R	10/17/2025	TRUST POINT INC.	0.00	Payroll accrual
536	852856	R	10/17/2025	TRUST POINT INC.	42.32	Payroll accrual
537	852857	R	10/17/2025	WI SCIF	278.71	Payroll accrual
538	852858	R	10/17/2025	SCHOOL SERVICE EMPLOYEES	853.44	Payroll accrual
539	852858	R	10/17/2025	SCHOOL SERVICE EMPLOYEES	28.25	Payroll accrual
540	852858	R	10/17/2025	SCHOOL SERVICE EMPLOYEES	2,308.68	Payroll accrual
541	202500174	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	55.11	Payroll accrual

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1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
542	202500174	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	0.00	Payroll accrual
543	202500174	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	109.64	Payroll accrual
544	202500174	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	57.40	Payroll accrual
545	202500174	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	25.65	Payroll accrual
546	202500174	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	13.42	Payroll accrual
547	202500174	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	109.64	Payroll accrual
548	202500174	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	57.40	Payroll accrual
549	202500174	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	25.65	Payroll accrual
550	202500174	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	13.42	Payroll accrual
551	202500184	W	10/17/2025	COMMISSIONER OF REVENUE REF #	0.00	Payroll accrual
552	202500184	W	10/17/2025	COMMISSIONER OF REVENUE REF #	4.23	Payroll accrual
553	202500185	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	0.00	Payroll accrual
554	202500185	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	0.00	Payroll accrual
555	202500185	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	6.20	Payroll accrual
556	202500185	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	16.84	Payroll accrual
557	202500185	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	1.45	Payroll accrual
558	202500185	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	3.94	Payroll accrual
559	202500185	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	6.20	Payroll accrual
560	202500185	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	16.84	Payroll accrual
561	202500185	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	1.45	Payroll accrual
562	202500185	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	3.94	Payroll accrual
563	202500186	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	17.66	Payroll accrual
564	202500186	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	20.37	Payroll accrual
565	202500187	W	10/17/2025	MN DEPARTMENT OF REVENUE	3,112.00	AUGUST 2025 SALES TAX
566	202500190	W	10/17/2025	COMMISSIONER OF REVENUE REF #	50.16	Payroll accrual
567	202500190	W	10/17/2025	COMMISSIONER OF REVENUE REF #	10.87	Payroll accrual
568	202500190	W	10/17/2025	COMMISSIONER OF REVENUE REF #	186,051.57	Payroll accrual
569	202500190	W	10/17/2025	COMMISSIONER OF REVENUE REF #	3,713.82	Payroll accrual
570	202500190	W	10/17/2025	COMMISSIONER OF REVENUE REF #	10,802.52	Payroll accrual
571	202500190	W	10/17/2025	COMMISSIONER OF REVENUE REF #	445.01	Payroll accrual
572	202500190	W	10/17/2025	COMMISSIONER OF REVENUE REF #	689.47	Payroll accrual
573	202500190	W	10/17/2025	COMMISSIONER OF REVENUE REF #	4,111.69	Payroll accrual
574	202500190	W	10/17/2025	COMMISSIONER OF REVENUE REF #	125.00	Payroll accrual
575	202500190	W	10/17/2025	COMMISSIONER OF REVENUE REF #	197.81	Payroll accrual
576	202500190	W	10/17/2025	COMMISSIONER OF REVENUE REF #	50.00	Payroll accrual
577	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	21,660.26	Payroll accrual
578	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	229.23	Payroll accrual
579	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	936.62	Payroll accrual
580	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	199.23	Payroll accrual
581	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	150.00	Payroll accrual
582	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	379,282.66	Payroll accrual
583	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	6,002.73	Payroll accrual
584	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	19,411.29	Payroll accrual
585	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	856.77	Payroll accrual
586	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	1,402.10	Payroll accrual
587	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	275,850.53	Payroll accrual
588	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	7,850.63	Payroll accrual
589	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	18,945.07	Payroll accrual
590	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	560.57	Payroll accrual
591	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	944.02	Payroll accrual
592	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	64,755.38	Payroll accrual
593	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	1,836.07	Payroll accrual
594	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	4,430.70	Payroll accrual
595	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	131.10	Payroll accrual
596	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	220.78	Payroll accrual
597	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	275,850.53	Payroll accrual
598	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	7,850.63	Payroll accrual
599	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	18,945.07	Payroll accrual
600	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	560.57	Payroll accrual
601	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	944.02	Payroll accrual
602	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	64,662.69	Payroll accrual
603	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	1,836.07	Payroll accrual
604	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	4,430.70	Payroll accrual
605	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	131.10	Payroll accrual
606	202500191	W	10/17/2025	INTERNAL REVENUE SERVICE REF #	220.78	Payroll accrual
607	202500192	W	10/17/2025	MN DEPARTMENT OF REVENUE	4,165.74	Payroll accrual
608	202500192	W	10/17/2025	MN DEPARTMENT OF REVENUE	973.03	Payroll accrual
609	202500193	W	10/17/2025	MN TEACHERS RETIREMENT ASSOC	55.10	Payroll accrual
610	202500193	W	10/17/2025	MN TEACHERS RETIREMENT ASSOC	263,589.08	Payroll accrual
611	202500193	W	10/17/2025	MN TEACHERS RETIREMENT ASSOC	6,850.40	Payroll accrual
612	202500193	W	10/17/2025	MN TEACHERS RETIREMENT ASSOC	67.57	Payroll accrual
613	202500193	W	10/17/2025	MN TEACHERS RETIREMENT ASSOC	323,226.00	Payroll accrual
614	202500193	W	10/17/2025	MN TEACHERS RETIREMENT ASSOC	8,400.33	Payroll accrual
615	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
616	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	114.95	Payroll accrual
617	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	26.29	Payroll accrual
618	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-229.43	CM #191800 Ann Hanson
619	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	132.63	Payroll accrual
620	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	30.33	Payroll accrual
621	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	66,822.31	Payroll accrual
622	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	7,762.61	Payroll accrual
623	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	13,125.42	Payroll accrual
624	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	584.84	Payroll accrual
625	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	1,041.13	Payroll accrual
626	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
627	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	77,103.00	Payroll accrual
628	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	8,956.82	Payroll accrual
629	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	15,144.79	Payroll accrual
630	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	674.83	Payroll accrual
631	202500194	W	10/17/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	1,201.29	Payroll accrual

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
632	202500195	W	10/17/2025	AVIBEN	11,824.02	Payroll accrual
633	202500195	W	10/17/2025	AVIBEN	135.00	Payroll accrual
634	202500195	W	10/17/2025	AVIBEN	745.29	Payroll accrual
635	202500195	W	10/17/2025	AVIBEN	66.66	Payroll accrual
636	202500195	W	10/17/2025	AVIBEN	104.17	Payroll accrual
637	202500195	W	10/17/2025	AVIBEN	2,381.45	Payroll accrual
638	202500195	W	10/17/2025	AVIBEN	75.00	Payroll accrual
639	202500195	W	10/17/2025	AVIBEN	11,771.87	Payroll accrual
640	202500195	W	10/17/2025	AVIBEN	743.67	Payroll accrual
641	202500195	W	10/17/2025	AVIBEN	3,681.80	Payroll accrual
642	202500195	W	10/17/2025	AVIBEN	50.00	Payroll accrual
643	202500195	W	10/17/2025	AVIBEN	78.00	Payroll accrual
644	202500195	W	10/17/2025	AVIBEN	5,630.61	Payroll accrual
645	202500195	W	10/17/2025	AVIBEN	77.50	Payroll accrual
646	202500195	W	10/17/2025	AVIBEN	2,184.56	Payroll accrual
647	202500195	W	10/17/2025	AVIBEN	22,548.70	Payroll accrual
648	202500195	W	10/17/2025	AVIBEN	1,130.07	Payroll accrual
649	202500195	W	10/17/2025	AVIBEN	1,771.24	Payroll accrual
650	202500195	W	10/17/2025	AVIBEN	3,877.23	Payroll accrual
651	202500195	W	10/17/2025	AVIBEN	50.00	Payroll accrual
652	202500195	W	10/17/2025	AVIBEN	10,388.42	Payroll accrual
653	202500195	W	10/17/2025	AVIBEN	225.00	Payroll accrual
654	202500195	W	10/17/2025	AVIBEN	50.00	Payroll accrual
655	202500195	W	10/17/2025	AVIBEN	50.00	Payroll accrual
656	202500195	W	10/17/2025	AVIBEN	2,410.64	Payroll accrual
657	202500195	W	10/17/2025	AVIBEN	150.00	Payroll accrual
658	202500195	W	10/17/2025	AVIBEN	13,152.74	Payroll accrual
659	202500195	W	10/17/2025	AVIBEN	50.00	Payroll accrual
660	202500195	W	10/17/2025	AVIBEN	95.00	Payroll accrual
661	202500195	W	10/17/2025	AVIBEN	2,677.44	Payroll accrual
662	202500195	W	10/17/2025	AVIBEN	165.00	Payroll accrual
663	202500195	W	10/17/2025	AVIBEN	525.00	Payroll accrual
664	202500195	W	10/17/2025	AVIBEN	1,970.65	Payroll accrual
665	202500195	W	10/17/2025	AVIBEN	13,853.88	Payroll accrual
666	202500195	W	10/17/2025	AVIBEN	28.95	Payroll accrual
667	202500195	W	10/17/2025	AVIBEN	355.00	Payroll accrual
668	202500195	W	10/17/2025	AVIBEN	100.00	Payroll accrual
669	202500195	W	10/17/2025	AVIBEN	6,007.87	Payroll accrual
670	202500195	W	10/17/2025	AVIBEN	700.02	Payroll accrual
671	202500195	W	10/17/2025	AVIBEN	958.00	Payroll accrual
672	202500195	W	10/17/2025	AVIBEN	75.00	Payroll accrual
673	202500195	W	10/17/2025	AVIBEN	1,611.25	Payroll accrual
674	202500195	W	10/17/2025	AVIBEN	12,639.85	Payroll accrual
675	202500195	W	10/17/2025	AVIBEN	657.92	Payroll accrual
676	202500195	W	10/17/2025	AVIBEN	1,315.00	Payroll accrual
677	202500195	W	10/17/2025	AVIBEN	400.00	Payroll accrual
678	202500195	W	10/17/2025	AVIBEN	8,621.39	Payroll accrual
679	202500195	W	10/17/2025	AVIBEN	3,027.10	Payroll accrual
680	202500195	W	10/17/2025	AVIBEN	69.48	Payroll accrual
681	202500195	W	10/17/2025	AVIBEN	174.38	Payroll accrual
682	202500195	W	10/17/2025	AVIBEN	24.31	Payroll accrual
683	202500195	W	10/17/2025	AVIBEN	104.17	Payroll accrual
684	202500195	W	10/17/2025	AVIBEN	4,942.47	Payroll accrual
685	202500195	W	10/17/2025	AVIBEN	39.48	Payroll accrual
686	202500195	W	10/17/2025	AVIBEN	318.54	Payroll accrual
687	202500195	W	10/17/2025	AVIBEN	2,447.35	Payroll accrual
688	202500195	W	10/17/2025	AVIBEN	50.01	Payroll accrual
689	202500195	W	10/17/2025	AVIBEN	4,273.21	Payroll accrual
690	202500195	W	10/17/2025	AVIBEN	125.34	Payroll accrual
691	202500195	W	10/17/2025	AVIBEN	344.29	Payroll accrual
692	202500195	W	10/17/2025	AVIBEN	913.59	Payroll accrual
693	202500195	W	10/17/2025	AVIBEN	25.00	Payroll accrual
694	202500195	W	10/17/2025	AVIBEN	33.34	Payroll accrual
695	202500195	W	10/17/2025	AVIBEN	27.09	Payroll accrual
696	202500195	W	10/17/2025	AVIBEN	2,771.43	Payroll accrual
697	202500195	W	10/17/2025	AVIBEN	110.92	Payroll accrual
698	202500195	W	10/17/2025	AVIBEN	77.52	Payroll accrual
699	202500195	W	10/17/2025	AVIBEN	668.64	Payroll accrual
700	202500195	W	10/17/2025	AVIBEN	2,597.29	Payroll accrual
701	202500195	W	10/17/2025	AVIBEN	28.95	Payroll accrual
702	202500195	W	10/17/2025	AVIBEN	69.20	Payroll accrual
703	202500195	W	10/17/2025	AVIBEN	27.09	Payroll accrual
704	202500195	W	10/17/2025	AVIBEN	1,821.77	Payroll accrual
705	202500195	W	10/17/2025	AVIBEN	279.10	Payroll accrual
706	202500195	W	10/17/2025	AVIBEN	72.92	Payroll accrual
707	202500195	W	10/17/2025	AVIBEN	27.09	Payroll accrual
708	202500195	W	10/17/2025	AVIBEN	454.54	Payroll accrual
709	202500195	W	10/17/2025	AVIBEN	2,630.34	Payroll accrual
710	202500195	W	10/17/2025	AVIBEN	404.43	Payroll accrual
711	202500195	W	10/17/2025	AVIBEN	2,086.44	Payroll accrual
712	202500196	W	10/17/2025	ISD#281: FLEX BENEFITS	8,639.85	Payroll accrual
713	202500196	W	10/17/2025	ISD#281: FLEX BENEFITS	225.01	Payroll accrual
714	202500196	W	10/17/2025	ISD#281: FLEX BENEFITS	10,714.59	Payroll accrual
715	202500196	W	10/17/2025	ISD#281: FLEX BENEFITS	55.83	Payroll accrual
716	202500196	W	10/17/2025	ISD#281: FLEX BENEFITS	490.00	Payroll accrual
717	202500196	W	10/17/2025	ISD#281: FLEX BENEFITS	5.77	Payroll accrual
718	202500196	W	10/17/2025	ISD#281: FLEX BENEFITS	1,147.32	Payroll accrual
719	202500196	W	10/17/2025	ISD#281: FLEX BENEFITS	21.94	Payroll accrual
720	202500196	W	10/17/2025	ISD#281: FLEX BENEFITS	29.24	Payroll accrual
721	202500197	W	10/17/2025	AMERIFLEX	34,903.05	Payroll accrual

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1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
722	202500197	W	10/17/2025	AMERIFLEX	415.13	Payroll accrual
723	202500197	W	10/17/2025	AMERIFLEX	1,091.64	Payroll accrual
724	202500197	W	10/17/2025	AMERIFLEX	223.51	Payroll accrual
725	202500197	W	10/17/2025	AMERIFLEX	440.07	Payroll accrual
726	202500197	W	10/17/2025	AMERIFLEX	11,424.10	Payroll accrual
727	202500197	W	10/17/2025	AMERIFLEX	250.47	Payroll accrual
728	202500197	W	10/17/2025	AMERIFLEX	755.33	Payroll accrual
729	202500197	W	10/17/2025	AMERIFLEX	36.86	Payroll accrual
730	202500197	W	10/17/2025	AMERIFLEX	60.60	Payroll accrual
731	202500198	W	10/17/2025	IS D # 281 - PAYROLL ACCT	1,505.24	NET PAY ADJUSTMENTS
732	202500198	W	10/17/2025	IS D # 281 - PAYROLL ACCT	1,046.85	NET PAY ADJUSTMENTS
733	202500198	W	10/17/2025	IS D # 281 - PAYROLL ACCT	2,988,747.84	NET PAY
734	202500198	W	10/17/2025	IS D # 281 - PAYROLL ACCT	95,730.84	NET PAY
735	202500198	W	10/17/2025	IS D # 281 - PAYROLL ACCT	222,770.55	NET PAY
736	202500198	W	10/17/2025	IS D # 281 - PAYROLL ACCT	5,176.94	NET PAY
737	202500198	W	10/17/2025	IS D # 281 - PAYROLL ACCT	10,270.50	NET PAY
738	252600200	A	10/17/2025	ROBB FEDERATION OF TEACHERS	4,798.05	Payroll accrual
739	252600200	A	10/17/2025	ROBB FEDERATION OF TEACHERS	401.44	Payroll accrual
740	252600200	A	10/17/2025	ROBB FEDERATION OF TEACHERS	771.29	Payroll accrual
741	252600200	A	10/17/2025	ROBB FEDERATION OF TEACHERS	20.51	Payroll accrual
742	252600200	A	10/17/2025	ROBB FEDERATION OF TEACHERS	37,968.46	Payroll accrual
743	252600200	A	10/17/2025	ROBB FEDERATION OF TEACHERS	881.07	Payroll accrual
744	252600201	A	10/17/2025	ROBBINSDALE EQUITY ALLIES LABOR UNION #8150	304.81	Payroll accrual
745	252600202	A	10/17/2025	ROBBINSDALE PRINCIPALS	925.00	Payroll accrual
746	252600203	A	10/17/2025	SEVEN DREAMS FOUNDATION	413.00	Payroll accrual
747	252600203	A	10/17/2025	SEVEN DREAMS FOUNDATION	11.00	Payroll accrual
748	252600204	A	10/17/2025	AFSCME COUNCIL 5	1,533.00	Payroll accrual
749	252600204	A	10/17/2025	AFSCME COUNCIL 5	150.90	Payroll accrual
750	252600205	A	10/17/2025	Aho, Callie	94.36	MILEAGE REIMBURSEMENT: 9/3/2025 - 9/30/2025
751	252600206	A	10/17/2025	Baker-Lietz, Saige	70.00	MILEAGE REIMBURSEMENT: 9/2/2025 - 9/30/2025
752	252600207	A	10/17/2025	Carlson-Kortebein, Sandra	2.24	MILEAGE REIMBURSEMENT: 9/5/2025 & 9/17/2025
753	252600208	A	10/17/2025	Clark, Jennifer	78.66	TRAVEL REIMBURSEMENT: PBL WORLD CONFERENCE 6/23/25-6/26/25
754	252600209	A	10/17/2025	Coleman, Shatika	50.00	2025-2026 ACES FOR RDALE PARENTS AND CAREGIVERS TRAINING
755	252600210	A	10/17/2025	COLLABORATIVE STUDENT TRANSPORTATION OF MINNE	2,050.00	AUGUST TYPE III SUMMER SCHOOL 8/25/25-8/31/25
756	252600211	A	10/17/2025	Davis, Jean	103.60	MILEAGE REIMBURSEMENT: 9/2/2025 - 9/31/2025
757	252600212	A	10/17/2025	Dreher, Patrick	108.36	MILEAGE REIMBURSEMENT: 9/2/2025 - 9/30/2025
758	252600214	A	10/17/2025	DURHAM SCHOOL SERVICES	37,375.04	JULY 2025 SS BUS ASSISTANT/AIDE, SPECIAL-ED, IN DISTRICT,
759	252600214	A	10/17/2025	DURHAM SCHOOL SERVICES	131,800.34	JULY 2025 SS BUS ASSISTANT/AIDE, SPECIAL-ED, IN DISTRICT,
760	252600214	A	10/17/2025	DURHAM SCHOOL SERVICES	50,444.10	JULY 2025 SS BUS ASSISTANT/AIDE, SPECIAL-ED, IN DISTRICT,
761	252600214	A	10/17/2025	DURHAM SCHOOL SERVICES	23,390.95	REGULAR-ED, CONTRACTOR OWNED, TYPE A-B-C, 5 HR BASE ROUTE
762	252600214	A	10/17/2025	DURHAM SCHOOL SERVICES	53,769.94	REGULAR-ED, CONTRACTOR OWNED, TYPE A-B-C, 5 HR BASE ROUTE
763	252600215	A	10/17/2025	Elliott, Gina	73.43	MILEAGE REIMBURSEMENT: 7/3/2025 - 9/29/2025
764	252600216	A	10/17/2025	Folde, Lauren	79.17	MILEAGE REIMBURSEMENT: 9/2/2025 - 9/30/2025
765	252600217	A	10/17/2025	Hoheisel, Kristen	16.38	MILEAGE REIMBURSEMENT: 9/2/2025 - 9/18/2025
766	252600218	A	10/17/2025	LABANDZ, STEPHENIE	162.49	MILEAGE REIMBURSEMENT: 9/2/2025 - 9/30/2025
767	252600219	A	10/17/2025	Loso, Mary	36.96	MILEAGE REIMBURSEMENT: 9/2/2025 - 9/30/2025
768	252600220	A	10/17/2025	LoudHawk, Hinhan	400.00	SONG AND DRUM PERFORMANCE FOR REMEMBRANCE WALK 9/30/2025
769	252600221	A	10/17/2025	Lustila-Siats, Stacey	93.02	MILEAGE REIMBURSEMENT: 9/2/2025 - 9/30/2025
770	252600222	A	10/17/2025	Mack, Anne	148.54	MILEAGE REIMBURSEMENT: 7/7/2025 - 9/30/2025
771	252600223	A	10/17/2025	MARATHON HEALTH, LLC	52,439.16	CLINIC FEES - SEPTEMBER 2025
772	252600224	A	10/17/2025	Murff, Emoni	50.00	2025-2026 ACES FOR RDALE PARENTS AND CAREGIVERS TRAINING
773	252600225	A	10/17/2025	Norgaard, Theodore	141.17	MILEAGE REIMBURSEMENT: 9/25/2025 - 10/14/2025
774	252600226	A	10/17/2025	Oesterreich, Elizabeth	58.47	MILEAGE REIMBURSEMENT: 9/3/2025 - 9/26/2025
775	252600227	A	10/17/2025	Olson, Trishia	54.60	MILEAGE REIMBURSEMENT: 10/2/2025 - 10/3/2025
776	252600228	A	10/17/2025	PATRICELLI, SILVINA	6.86	MILEAGE REIMBURSEMENT: 9/5/2025
777	252600228	A	10/17/2025	PATRICELLI, SILVINA	197.82	MILEAGE REIMBURSEMENT: 7/22/2025 - 9/15/2025
778	252600229	A	10/17/2025	Roll, Jennifer	41.65	MILEAGE REIMBURSEMENT: 9/2/2025 - 9/26/2025
779	252600230	A	10/17/2025	Schiller, Katherine	10.29	MILEAGE REIMBURSEMENT: 9/3/2025 - 9/22/2025
780	252600231	A	10/17/2025	Shun, Stephanie	32.41	MILEAGE REIMBURSEMENT: 9/4/2025 - 10/3/2025
781	252600232	A	10/17/2025	Siegel, Rachel	24.50	MILEAGE REIMBURSEMENT: 9/2/2025 - 9/30/2025
782	252600233	A	10/17/2025	SLACK, KELSEY	1,020.00	ADVENTURE CLUB SCHOOL-AGE CARE: 8/29/25, 9/1/25, 9/15/25,
783	252600234	A	10/17/2025	Smith, Brianna	53.49	REIMBURSEMENT FOR FOOD PURCHASED FOR WELLNESS COUNCIL
784	252600235	A	10/17/2025	Thompson, Haleigh	34.23	MILEAGE REIMBURSEMENT: 9/8/2025 - 9/29/2025
785	252600236	A	10/17/2025	VALENCIA HEREDIA, CRISTIAN	104.97	UNIFORM REIMBURSEMENT: WORK PANTS
786	252600237	A	10/17/2025	Vos, Aislinn	273.58	MILEAGE REIMBURSEMENT: 6/4/2025 - 9/12/2025
787	252600238	A	10/17/2025	Wilson, Lucy	64.47	MILEAGE REIMBURSEMENT: 9/3/2025 - 9/30/2025
788	852859	R	10/20/2025	ADVANCED COMMERCIAL KITCHENS	372.75	PMS - WORK ORDER #: 2216 - REACH-IN COOLER'S ALARM GOING
789	202500224	W	10/21/2025	INTHINKING EDUCATIONAL CONSULTANTS SL	285.00	IB DP PSYCHOLOGY (12 MONTH SUBSCRIPTION)
790	852430	V	10/22/2025	POWER LIFT INC	-375.00	WHSE: REPAIRS
791	202500222	W	10/24/2025	XCEL ENERGY	5,955.26	ELECTRICITY & CITY FEES: RSI- SUNNY HOLLOW PARK, WHSE, BUS
792	202500222	W	10/24/2025	XCEL ENERGY	1,279.66	ELECTRICITY & CITY FEES: RSI- SUNNY HOLLOW PARK, WHSE, BUS
793	202500222	W	10/24/2025	XCEL ENERGY	15.69	ELECTRICITY & CITY FEES: RSI- SUNNY HOLLOW PARK, WHSE, BUS
794	252600209	V	10/24/2025	Coleman, Shatika	-50.00	2025-2026 ACES FOR RDALE PARENTS AND CAREGIVERS TRAINING
795	252600236	V	10/24/2025	VALENCIA HEREDIA, CRISTIAN	-104.97	UNIFORM REIMBURSEMENT: WORK PANTS
796	852860	R	10/27/2025	Coleman, Shatika	50.00	2025-2026 ACES FOR RDALE PARENTS AND CAREGIVERS TRAINING
797	852861	R	10/27/2025	UPPER LAKES FOODS, INC.	27.00	RSI ULF breakfast
798	852861	R	10/27/2025	UPPER LAKES FOODS, INC.	2,358.06	FAIR LUNCH
799	202500223	W	10/27/2025	XCEL ENERGY	8,151.85	ZLE- ELECTRICITY & CITY FEES
800	202500223	W	10/27/2025	XCEL ENERGY	5,744.32	NEI- ELECTRICITY & CITY FEES
801	202500223	W	10/27/2025	XCEL ENERGY	6,728.73	PLE- ELECTRICITY & CITY FEES
802	202500223	W	10/27/2025	XCEL ENERGY	26,952.43	ELECTRICITY & CITY FEES: AHS, AHS- ATHLETIC COMPLEX, CHS-
803	202500223	W	10/27/2025	XCEL ENERGY	36,782.70	ELECTRICITY & CITY FEES: AHS, AHS- ATHLETIC COMPLEX, CHS-
804	202500223	W	10/27/2025	XCEL ENERGY	21,700.65	ELECTRICITY & CITY FEES: AHS, AHS- ATHLETIC COMPLEX, CHS-
805	202500223	W	10/27/2025	XCEL ENERGY	10,468.82	ELECTRICITY & CITY FEES: FAIR-CRYSTAL, SMS, SMS- AUTO
806	202500223	W	10/27/2025	XCEL ENERGY	16,632.15	ELECTRICITY & CITY FEES: FAIR-CRYSTAL, SMS, SMS- AUTO
807	252600249	A	10/27/2025	Valencia, Erica	104.97	UNIFORM REIMBURSEMENT: WORK PANTS
808	202500206	W	10/30/2025	ISD#281: FLEX BENEFITS	40.00	OCTOBER 2025 MEDICAL & DENTAL PREMIUMS
809	202500206	W	10/30/2025	ISD#281: FLEX BENEFITS	861.00	OCTOBER 2025 MEDICAL & DENTAL PREMIUMS
810	202500206	W	10/30/2025	ISD#281: FLEX BENEFITS	818.00	OCTOBER 2025 MEDICAL & DENTAL PREMIUMS
811	202500206	W	10/30/2025	ISD#281: FLEX BENEFITS	40.00	OCTOBER 2025 MEDICAL & DENTAL PREMIUMS

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
902	252600248	A	10/30/2025	SUPERIOR VISION SERVICES, INC.	2,460.70	Ins. Tracking Billing
903	252600248	A	10/30/2025	SUPERIOR VISION SERVICES, INC.	4,473.44	Ins. Tracking Billing
904	853102	R	10/31/2025	D.S. ERICKSON & ASSOCIATES, PLLC	375.18	Payroll accrual
905	853103	R	10/31/2025	EDUCATION MINNESOTA	57.00	Payroll accrual
906	853104	R	10/31/2025	FLORIDA STATE DISBURSEMENT UNIT	182.31	Payroll accrual
907	853105	R	10/31/2025	GURSTEL LAW FIRM	195.62	Payroll accrual
908	853106	S	10/31/2025	MESSERLI & KRAMER	38.94	Payroll accrual
909	853107	S	10/31/2025	MESSERLI & KRAMER	882.56	Payroll accrual
910	853108	R	10/31/2025	MN CHILD SUPPORT PAYMENT CTR	5,078.56	Payroll accrual
911	853108	R	10/31/2025	MN CHILD SUPPORT PAYMENT CTR	296.81	Payroll accrual
912	853109	R	10/31/2025	SCHOOL SERVICE EMPLOYEES	26.00	Payroll accrual
913	853109	R	10/31/2025	SCHOOL SERVICE EMPLOYEES	19.00	Payroll accrual
914	853110	R	10/31/2025	STENGER & STENGER, P.C.	696.25	Payroll accrual
915	853111	R	10/31/2025	TRUST POINT INC.	27,082.14	Payroll accrual
916	853111	R	10/31/2025	TRUST POINT INC.	1,086.94	Payroll accrual
917	853111	R	10/31/2025	TRUST POINT INC.	2,183.00	Payroll accrual
918	853111	R	10/31/2025	TRUST POINT INC.	0.00	Payroll accrual
919	853111	R	10/31/2025	TRUST POINT INC.	42.32	Payroll accrual
920	853112	R	10/31/2025	IWI SCTF	278.71	Payroll accrual
921	853113	R	10/31/2025	PITNEY BOWES BANK INC	44.29	METER REFILL
922	202500208	W	10/31/2025	COMMISSIONER OF REVENUE REF #	-2.99	Payroll accrual
923	202500209	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	0.00	Payroll accrual
924	202500209	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	-15.56	Payroll accrual
925	202500209	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	-3.64	Payroll accrual
926	202500209	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	-15.56	Payroll accrual
927	202500209	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	-3.64	Payroll accrual
928	202500210	W	10/31/2025	MN TEACHERS RETIREMENT ASSOC	-20.07	Payroll accrual
929	202500210	W	10/31/2025	MN TEACHERS RETIREMENT ASSOC	-24.61	Payroll accrual
930	202500211	W	10/31/2025	COMMISSIONER OF REVENUE REF #	2.99	Payroll accrual
931	202500212	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	0.00	Payroll accrual
932	202500212	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	15.56	Payroll accrual
933	202500212	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	3.64	Payroll accrual
934	202500212	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	15.56	Payroll accrual
935	202500212	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	3.64	Payroll accrual
936	202500213	W	10/31/2025	MN TEACHERS RETIREMENT ASSOC	20.07	Payroll accrual
937	202500213	W	10/31/2025	MN TEACHERS RETIREMENT ASSOC	24.61	Payroll accrual
938	202500214	W	10/31/2025	COMMISSIONER OF REVENUE REF #	205,950.77	Payroll accrual
939	202500214	W	10/31/2025	COMMISSIONER OF REVENUE REF #	4,009.94	Payroll accrual
940	202500214	W	10/31/2025	COMMISSIONER OF REVENUE REF #	11,336.75	Payroll accrual
941	202500214	W	10/31/2025	COMMISSIONER OF REVENUE REF #	520.98	Payroll accrual
942	202500214	W	10/31/2025	COMMISSIONER OF REVENUE REF #	708.90	Payroll accrual
943	202500214	W	10/31/2025	COMMISSIONER OF REVENUE REF #	4,068.59	Payroll accrual
944	202500214	W	10/31/2025	COMMISSIONER OF REVENUE REF #	125.00	Payroll accrual
945	202500214	W	10/31/2025	COMMISSIONER OF REVENUE REF #	195.91	Payroll accrual
946	202500214	W	10/31/2025	COMMISSIONER OF REVENUE REF #	50.00	Payroll accrual
947	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	21,694.91	Payroll accrual
948	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	229.23	Payroll accrual
949	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	936.97	Payroll accrual
950	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	199.23	Payroll accrual
951	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	150.00	Payroll accrual
952	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	426,766.42	Payroll accrual
953	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	6,635.83	Payroll accrual
954	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	20,413.05	Payroll accrual
955	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	1,082.22	Payroll accrual
956	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	1,462.35	Payroll accrual
957	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	290,832.93	Payroll accrual
958	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	8,116.77	Payroll accrual
959	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	19,171.66	Payroll accrual
960	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	559.68	Payroll accrual
961	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	940.60	Payroll accrual
962	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	68,247.50	Payroll accrual
963	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	1,898.29	Payroll accrual
964	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	4,483.75	Payroll accrual
965	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	130.90	Payroll accrual
966	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	219.97	Payroll accrual
967	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	290,832.93	Payroll accrual
968	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	8,116.77	Payroll accrual
969	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	19,171.66	Payroll accrual
970	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	559.68	Payroll accrual
971	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	940.60	Payroll accrual
972	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	68,159.31	Payroll accrual
973	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	1,898.29	Payroll accrual
974	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	4,483.75	Payroll accrual
975	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	130.90	Payroll accrual
976	202500215	W	10/31/2025	INTERNAL REVENUE SERVICE REF #	219.97	Payroll accrual
977	202500216	W	10/31/2025	MN DEPARTMENT OF REVENUE	1,739.04	Payroll accrual
978	202500216	W	10/31/2025	MN DEPARTMENT OF REVENUE	425.51	Payroll accrual
979	202500217	W	10/31/2025	MN TEACHERS RETIREMENT ASSOC	55.10	Payroll accrual
980	202500217	W	10/31/2025	MN TEACHERS RETIREMENT ASSOC	280,304.97	Payroll accrual
981	202500217	W	10/31/2025	MN TEACHERS RETIREMENT ASSOC	6,950.75	Payroll accrual
982	202500217	W	10/31/2025	MN TEACHERS RETIREMENT ASSOC	67.57	Payroll accrual
983	202500217	W	10/31/2025	MN TEACHERS RETIREMENT ASSOC	343,723.77	Payroll accrual
984	202500217	W	10/31/2025	MN TEACHERS RETIREMENT ASSOC	8,523.35	Payroll accrual
985	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
986	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
987	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
988	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	68,657.84	Payroll accrual
989	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	8,077.03	Payroll accrual
990	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	13,254.65	Payroll accrual
991	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	584.84	Payroll accrual

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
	992	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	1,038.72 Payroll accrual
	993	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00 Payroll accrual
	994	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00 Payroll accrual
	995	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00 Payroll accrual
	996	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	79,220.56 Payroll accrual
	997	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	9,319.59 Payroll accrual
	998	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	15,293.93 Payroll accrual
	999	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	674.83 Payroll accrual
	1000	202500218	W	10/31/2025	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	1,198.51 Payroll accrual
	1001	202500219	W	10/31/2025	ISD#281: FLEX BENEFITS	8,455.66 Payroll accrual
	1002	202500219	W	10/31/2025	ISD#281: FLEX BENEFITS	225.00 Payroll accrual
	1003	202500219	W	10/31/2025	ISD#281: FLEX BENEFITS	10,704.13 Payroll accrual
	1004	202500219	W	10/31/2025	ISD#281: FLEX BENEFITS	55.83 Payroll accrual
	1005	202500219	W	10/31/2025	ISD#281: FLEX BENEFITS	443.84 Payroll accrual
	1006	202500219	W	10/31/2025	ISD#281: FLEX BENEFITS	5.77 Payroll accrual
	1007	202500219	W	10/31/2025	ISD#281: FLEX BENEFITS	1,142.18 Payroll accrual
	1008	202500219	W	10/31/2025	ISD#281: FLEX BENEFITS	21.94 Payroll accrual
	1009	202500219	W	10/31/2025	ISD#281: FLEX BENEFITS	29.24 Payroll accrual
	1010	202500220	W	10/31/2025	AMERIFLEX	34,089.75 Payroll accrual
	1011	202500220	W	10/31/2025	AMERIFLEX	415.13 Payroll accrual
	1012	202500220	W	10/31/2025	AMERIFLEX	1,091.64 Payroll accrual
	1013	202500220	W	10/31/2025	AMERIFLEX	223.51 Payroll accrual
	1014	202500220	W	10/31/2025	AMERIFLEX	419.24 Payroll accrual
	1015	202500220	W	10/31/2025	AMERIFLEX	11,290.91 Payroll accrual
	1016	202500220	W	10/31/2025	AMERIFLEX	250.47 Payroll accrual
	1017	202500220	W	10/31/2025	AMERIFLEX	728.79 Payroll accrual
	1018	202500220	W	10/31/2025	AMERIFLEX	36.86 Payroll accrual
	1019	202500220	W	10/31/2025	AMERIFLEX	60.60 Payroll accrual
	1020	202500221	W	10/31/2025	IS D # 281 - PAYROLL ACCT	3,270,138.09 NET PAY
	1021	202500221	W	10/31/2025	IS D # 281 - PAYROLL ACCT	101,008.73 NET PAY
	1022	202500221	W	10/31/2025	IS D # 281 - PAYROLL ACCT	231,235.48 NET PAY
	1023	202500221	W	10/31/2025	IS D # 281 - PAYROLL ACCT	5,901.27 NET PAY
	1024	202500221	W	10/31/2025	IS D # 281 - PAYROLL ACCT	10,510.36 NET PAY
	1025	202500225	W	10/31/2025	HEALTHZ	225,821.58 MEDICAL/PHARMACY CLAIMS
	1026	202500225	W	10/31/2025	HEALTHZ	86,932.29 MEDICAL/PHARMACY CLAIMS
	1027	202500225	W	10/31/2025	HEALTHZ	223,911.26 MEDICAL/PHARMACY CLAIMS
	1028	202500225	W	10/31/2025	HEALTHZ	105,922.14 MEDICAL/PHARMACY CLAIMS
	1029	202500225	W	10/31/2025	HEALTHZ	421,993.29 MEDICAL/PHARMACY CLAIMS
	1030	202500225	W	10/31/2025	HEALTHZ	138,989.72 MEDICAL/PHARMACY CLAIMS
	1031	202500225	W	10/31/2025	HEALTHZ	267,700.35 MEDICAL/PHARMACY CLAIMS
	1032	202500225	W	10/31/2025	HEALTHZ	300.00 HEALTHZ EZFIT
	1033	202500225	W	10/31/2025	HEALTHZ	256,415.92 MEDICAL/PHARMACY CLAIMS
	1034	202500225	W	10/31/2025	HEALTHZ	78,717.29 MEDICAL/PHARMACY CLAIMS
	1035	202500225	W	10/31/2025	HEALTHZ	131,696.57 MEDICAL ADMIN FEES OCTOBER 2025
	1036	202500226	W	10/31/2025	AMERIFLEX	12,978.06 FLEX CLAIMS 10/10/2025
	1037	202500226	W	10/31/2025	AMERIFLEX	15.00 HSA EMPLOYEE
	1038	202500226	W	10/31/2025	AMERIFLEX	36,991.54 HSA EMPLOYEE
	1039	202500226	W	10/31/2025	AMERIFLEX	23,913.91 HSA EMPLOYER
	1040	202500226	W	10/31/2025	AMERIFLEX	12,085.79 FLEX CLAIMS 10/17/2025
	1041	202500226	W	10/31/2025	AMERIFLEX	6,374.18 FLEX CLAIMS 10/24/2025
	1042	202500226	W	10/31/2025	AMERIFLEX	275.04 HSA EMPLOYER
	1043	202500226	W	10/31/2025	AMERIFLEX	24,616.57 HSA EMPLOYER
	1044	202500226	W	10/31/2025	AMERIFLEX	36,157.41 HSA EMPLOYEE
	1045	202500226	W	10/31/2025	AMERIFLEX	3,193.80 FLEX CLAIMS 10/3/25 INV
	1046	202500226	W	10/31/2025	AMERIFLEX	37,287.77 HAS EMPLOYEE
	1047	202500227	W	10/31/2025	FIRST STOP HEALTH LLC	7,238.55 MEDICAL/PHARMACY CLAIMS
	1048	202500228	W	10/31/2025	DELTA DENTAL	14,961.58 DENTAL CLAIMS
	1049	202500228	W	10/31/2025	DELTA DENTAL	20,171.47 DENTAL CLAIMS
	1050	202500228	W	10/31/2025	DELTA DENTAL	6,600.60 DENTAL CLAIMS/ADMIN FEES
	1051	202500228	W	10/31/2025	DELTA DENTAL	16,729.51 DENTAL CLAIMS
	1052	202500228	W	10/31/2025	DELTA DENTAL	18,105.29 DENTAL CLAIMS
	1053	252600250	A	10/31/2025	Davis, Jean	158.20 MN DAPE CONFERENCE 9/25/2025 MILEAGE REIMBURSEMENT
	1054	252600251	A	10/31/2025	Linnan, Melinda	199.25 MILEAGE REIMBURSEMENT: 7/14/2025 - 9/26/2025
	1055	252600252	A	10/31/2025	MARSH & MCLENNAN AGENCY	5,000.00 2025-26 HEALTH MANAGEMENT FEE
	1056	252600253	A	10/31/2025	MARUSKA, MISTY	424.68 FABRIC
	1057	252600254	A	10/31/2025	McDowell, Robert	150.85 MILEAGE REIMBURSEMENT: 8/4/2025 - 10/9/2025
	1058	252600254	A	10/31/2025	McDowell, Robert	25.06 MILEAGE REIMBURSEMENT: 8/5/2025 - 10/9/2025
	1059	252600254	A	10/31/2025	McDowell, Robert	50.97 PRINCIPAL APPRECIATION BREAKFAST
	1060	252600255	A	10/31/2025	Michaelis, John	250.00 PPE - WORKBOOTS
	1061	252600256	A	10/31/2025	MN-CRYSTAL CENTER - HA, LLC	13,752.56 BASE RENT- NOVEMBER 2025, REAL ESTATE TAXES- NOVEMBER 2025,
	1062	252600256	A	10/31/2025	MN-CRYSTAL CENTER - HA, LLC	74,952.72 BASE RENT- NOVEMBER 2025, REAL ESTATE TAXES- NOVEMBER 2025,
	1063	252600257	A	10/31/2025	Osman, Jennifer	214.52 MN BOARD OF SOCIAL WORK LICENSE REIMBURSEMENT
	1064	252600258	A	10/31/2025	Pier, Alissa	129.64 MILEAGE REIMBURSEMENT: 8/27/2025 - 10/10/2025
	1065	252600258	A	10/31/2025	Pier, Alissa	69.86 MILEAGE REIMBURSEMENT: 10/16/2025 - 10/27/2025
	1066	252600259	A	10/31/2025	PRESTON, HEATHER	149.95 UNIFORM REIMBURSEMENT - SHOES
	1067	252600260	A	10/31/2025	RESERVE ACCOUNT-PITNEY BOWES	10,000.00 RESERVE ACCOUNT - POSTAGE BY PHONE ACCOUNT #3537-3893
	1068	252600261	A	10/31/2025	RETKA, CHERYL	214.52 MN BOARD OF SOCIAL WORK LICENSE REIMBURSEMENT
	1069	252600262	A	10/31/2025	Rice, Abigail	342.20 MN BOARD OF SOCIAL WORK LICENSE REIMBURSEMENT
	1070	252600263	A	10/31/2025	SCHOFF, RUTH	180.00 UNIFORM REIMBURSEMENT - SHOES & INSOLES
	1071	252600264	A	10/31/2025	Sherrord, Shalinda	81.14 MILEAGE REIMBURSEMENT: 9/30/2025
	1072	252600265	A	10/31/2025	Sjoblom, TYLOR	68.11 MILEAGE REIMBURSEMENT: 7/22/2025 - 10/17/2025
	1073	252600266	A	10/31/2025	VCI - VICCOM, LLC	9,162.67 BASE RENT- NOVEMBER 2025, COMMON AREA EXPENSE- NOVEMBER
	1074	252600266	A	10/31/2025	VCI - VICCOM, LLC	34,578.97 BASE RENT- NOVEMBER 2025, COMMON AREA EXPENSE- NOVEMBER
	1075	252600267	A	10/31/2025	AFSCME COUNCIL 5	1,446.52 Payroll accrual
	1076	252600267	A	10/31/2025	AFSCME COUNCIL 5	149.25 Payroll accrual
	1077	252600268	A	10/31/2025	ROBB FEDERATION OF TEACHERS	4,798.05 Payroll accrual
	1078	252600268	A	10/31/2025	ROBB FEDERATION OF TEACHERS	401.44 Payroll accrual
	1079	252600268	A	10/31/2025	ROBB FEDERATION OF TEACHERS	2,031.44 Payroll accrual
	1080	252600268	A	10/31/2025	ROBB FEDERATION OF TEACHERS	37.60 Payroll accrual
	1081	252600268	A	10/31/2025	ROBB FEDERATION OF TEACHERS	38,116.72 Payroll accrual

Robbinsdale Area Schools
Board Disbursement Report
October 1-31, 2025

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
1082	252600268	A	10/31/2025	ROBB FEDERATION OF TEACHERS	881.07	Payroll accrual
1083	252600269	A	10/31/2025	AUL SPECIAL PAY TRUST/MIDAMERICA ADM & RETIRE	1,598.60	Payroll accrual
1084	252600270	A	10/31/2025	AUL HEALTH BENEFIT TRUST/MIDAMERICA ADM & RET	5,013.64	Payroll accrual
1085	252600271	A	10/31/2025	SEVEN DREAMS FOUNDATION	0.00	Payroll accrual
1086	252600271	A	10/31/2025	SEVEN DREAMS FOUNDATION	6.00	Payroll accrual
1087					\$22,919,652.14	
1088						01 General Fund \$19,138,247.29
1089						02 Food Service Fund \$460,939.91
1090						04 Community Ed Fund \$1,159,335.16
1091						06 Building Fund \$32,012.24
1092						07 Debt Service Fund \$0.00
1093						09 Technology Levy \$54,470.97
1094						20 Self Insurance Dental \$76,568.45
1095						22 Self Insurance Medical \$1,998,078.12
1096						47 OPEB Debt Service \$0.00
1097						50 Student Activity \$0.00
1098						Total \$22,919,652.14
1099						

REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

ROBBINSDALE | October 31, 2025

REVENUE CATEGORIES			<div style="display: flex; justify-content: space-between;"> October 31, 2025 October 31, 2024 October 31, 2023 </div>										
	June 30, 2024	June 30, 2025	Adopted Budget	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	October 31, 2024	October 31, 2023		
STATE	139,410,317	142,998,247	145,490,494	30,290,730	115,199,764	20.82%	16.16%	14.94%	7,176,455	23,114,276	20,830,234		
FEDERAL	10,651,544	8,493,953	6,243,764	(3,663)	6,247,427	-0.06%	1.64%	-84.24%	(143,117)	139,454	(8,972,637)		
PROPERTY TAXES	46,814,895	51,411,694	49,801,469	11,785,990	38,015,479	23.67%	23.82%	24.58%	(458,961)	12,244,951	11,506,468		
LOCAL SALES, INS RECOVERY & JUDGEMENTS	141,342	331,584	77,234	83,595	(6,361)	108.24%	19.58%	71.52%	18,663	64,932	101,087		
SALE OF BONDS & LOANS	1,050,060	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
INCOMING TRANSFERS FROM OTH FUNDS	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
LOCAL (FEES, INTEREST, ETC.)	5,451,155	4,313,777	3,293,195	967,608	2,325,587	29.38%	9.19%	27.39%	571,084	396,524	1,493,261		
TOTALS	203,519,313	207,549,255	204,906,156	43,124,260	161,781,896	21.05%	17.33%	12.26%	7,164,123	35,960,137	24,958,412		

EXPENDITURES (OBJECT SERIES)			<div style="display: flex; justify-content: space-between;"> October 31, 2025 October 31, 2024 October 31, 2023 </div>										
	June 30, 2024	June 30, 2025	Adopted Budget	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	October 31, 2024	October 31, 2023		
SALARIES & WAGES	122,316,393	125,197,706	117,900,866	25,371,280	92,529,586	21.52%	17.74%	17.14%	3,155,531	22,215,748	20,960,685		
EMPLOYEE BENEFITS	38,608,857	39,994,824	40,621,923	8,564,460	32,057,463	21.08%	18.58%	19.16%	1,135,108	7,429,352	7,398,670		
PURCHASED SERVICES	31,880,227	34,677,359	32,900,011	4,138,532	28,761,479	12.58%	12.79%	18.47%	(295,645)	4,434,177	5,888,612		
SUPPLIES	7,045,194	7,322,124	8,533,951	3,952,897	4,581,054	46.32%	38.81%	48.05%	1,111,265	2,841,633	3,385,511		
EQUIPMENT	9,213,251	4,662,134	6,676,894	2,805,628	3,871,266	42.02%	37.92%	43.27%	1,037,746	1,767,882	3,986,695		
DEBT SERVICE	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
OTHER EXPENDITURES	986,253	537,206	1,605,170	476,730	1,128,440	29.70%	53.78%	57.65%	187,810	288,921	568,594		
OTHER FINANCING USES	0	318	0	0	0	0.00%	0.00%	0.00%	0	0	0		
TOTALS	210,050,176	212,391,670	208,238,815	45,309,527	162,929,288	21.76%	18.35%	20.09%	6,331,815	38,977,712	42,188,768		

EXPENDITURES (PROGRAM SERIES)			<div style="display: flex; justify-content: space-between;"> October 31, 2025 October 31, 2024 October 31, 2023 </div>										
	June 30, 2024	June 30, 2025	Adopted Budget	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	October 31, 2024	October 31, 2023		
SITE ADMINISTRATION	5,968,565	6,301,138	6,146,496	1,709,116	4,437,380	27.81%	24.03%	24.54%	195,076	1,514,040	1,464,894		
DISTRICT ADMINISTRATION	2,288,514	2,286,136	1,437,421	622,903	814,518	43.33%	27.87%	30.07%	(14,267)	637,170	688,123		
SUPPORT SERVICES	11,635,997	8,265,826	9,058,427	3,913,920	5,144,507	43.21%	42.82%	41.62%	374,117	3,539,803	4,843,276		
REGULAR INSTRUCTION	83,933,276	83,807,965	80,733,713	15,243,740	65,489,973	18.88%	16.21%	15.76%	1,658,373	13,585,367	13,224,211		
EXTRA-CURRICULAR ACTIVITES	3,971,364	3,737,152	3,274,708	863,413	2,411,295	26.37%	18.94%	25.74%	155,634	707,778	1,022,242		
VOCATIONAL INSTRUCTION	1,422,538	1,210,367	1,506,140	282,488	1,223,652	18.76%	19.02%	17.80%	52,233	230,255	253,225		
SPECIAL EDUCATION	35,118,400	43,142,775	39,584,708	8,543,202	31,041,506	21.58%	15.92%	16.35%	1,673,257	6,869,944	5,742,900		
COMMUNITY SERVICES	28,281	25,173	26,000	0	26,000	0.00%	8.52%	8.49%	(2,146)	2,146	2,402		
INSTRUCTIONAL SUPPORT	15,782,837	13,892,707	12,543,638	3,618,010	8,925,628	28.84%	21.20%	22.84%	672,078	2,945,932	3,605,327		
PUPIL SUPPORT SERVICES	30,702,661	29,893,617	31,085,922	2,897,289	28,188,633	9.32%	9.17%	15.11%	156,849	2,740,440	4,640,048		
FACILITIES	18,620,123	18,950,163	21,973,501	6,571,463	15,402,038	29.91%	26.98%	31.63%	1,459,187	5,112,276	5,890,052		
OTHER FINANCING USES	577,622	878,652	868,141	1,043,984	(175,843)	120.26%	124.35%	140.59%	(48,577)	1,092,562	812,066		
TOTALS	210,050,176	212,391,670	208,238,815	45,309,527	162,929,288	21.76%	18.35%	20.09%	6,331,815	38,977,712	42,188,768		

REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

ROBBINSDALE | October 31, 2025

ACTIVITY - OTHER FUNDS			<div style="display: flex; justify-content: space-between;"> October 31, 2025 October 31, 2024 October 31, 2023 </div>										
	June 30, 2024	June 30, 2025	Adopted Budget	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	October 31, 2024	October 31, 2023		
REVENUE													
FOOD SERVICE	9,479,283	9,410,677	8,864,031	219,997	8,644,034	2.48%	2.51%	2.26%	(16,613)	236,610	214,436		
COMMUNITY EDUCATION	11,106,899	11,792,986	12,302,810	3,475,120	8,827,690	28.25%	26.97%	31.34%	295,017	3,180,103	3,480,394		
CONSTRUCTION	20,678,763	20,167,669	950,000	338,313	611,687	35.61%	2.11%	4.12%	(86,826)	425,140	852,383		
DEBT SERVICE	20,077,389	22,544,267	26,017,763	6,465,802	19,551,961	24.85%	24.45%	25.97%	952,838	5,512,964	5,214,539		
TRUST	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
CUSTODIAL	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
INTERNAL SERVICE	21,952,319	22,305,280	21,455,000	7,182,171	14,272,829	33.48%	32.20%	32.60%	(411)	7,182,582	7,156,278		
OPEB REVOCABLE TRUST	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
OPEB IRREVOCABLE TRUST	1,131,423	1,205,774	750,000	244,399	505,601	32.59%	36.36%	-61.00%	(194,022)	438,421	(690,196)		
OPEB DEBT SERVICE	2,622,213	2,308,563	0	0	0	0.00%	29.32%	24.27%	(676,829)	676,829	636,360		
TOTALS	87,048,289	89,735,216	70,339,604	17,925,802	52,413,802	25.48%	19.67%	19.37%	273,154	17,652,648	16,864,193		
EXPENDITURES			<div style="display: flex; justify-content: space-between;"> October 31, 2025 October 31, 2024 October 31, 2023 </div>										
	June 30, 2024	June 30, 2025	Adopted Budget	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	October 31, 2024	October 31, 2023		
FOOD SERVICE	9,536,211	8,559,143	9,730,037	1,607,710	8,122,327	16.52%	14.91%	15.42%	331,765	1,275,946	1,470,267		
COMMUNITY EDUCATION	10,986,396	12,516,171	12,326,220	3,534,126	8,792,094	28.67%	24.94%	24.15%	412,336	3,121,790	2,653,191		
CONSTRUCTION	17,557,837	10,980,446	15,478,359	3,458,126	12,020,233	22.34%	43.69%	40.89%	(1,339,507)	4,797,633	7,180,124		
DEBT SERVICE	20,356,268	22,343,912	25,138,158	3,597,024	21,541,134	14.31%	15.86%	16.87%	53,569	3,543,455	3,433,086		
TRUST	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
CUSTODIAL	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
INTERNAL SERVICE	22,529,789	22,267,634	21,418,000	5,271,308	16,146,692	24.61%	26.71%	24.27%	(675,544)	5,946,852	5,468,106		
OPEB REVOCABLE TRUST	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
OPEB IRREVOCABLE TRUST	1,678,304	1,139,123	1,030,000	5,437	1,024,563	0.53%	0.79%	0.70%	(3,544)	8,981	11,807		
OPEB DEBT SERVICE	2,601,613	1,756,500	0	0	0	0.00%	1.62%	2.63%	(28,450)	28,450	68,506		
TOTALS	85,246,416	79,562,928	85,120,774	17,473,731	67,647,043	20.53%	23.53%	23.80%	(1,249,376)	18,723,107	20,285,089		
SUMMARY - ALL FUNDS			<div style="display: flex; justify-content: space-between;"> October 31, 2025 October 31, 2024 October 31, 2023 </div>										
	June 30, 2024	June 30, 2025	Adopted Budget	YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	October 31, 2024	October 31, 2023		
SUMMARY													
REVENUE	290,567,602	297,284,471	275,245,760	61,050,062	214,195,698	22.18%	18.03%	14.39%	7,437,278	53,612,785	41,822,605		
EXPENDITURES	295,296,592	291,954,598	293,359,589	62,783,259	230,576,330	21.40%	19.76%	21.16%	5,082,439	57,700,820	62,473,856		
SPENDING VARIANCE	(4,728,990)	5,329,872	(18,113,829)	(1,733,197)	N/A	N/A	N/A	N/A	2,354,839	(4,088,035)	(20,651,251)		

LICENSED STAFF - November 17, 2025**NEW HIRE**

Name	Building	Title	Lane/Step	Effective Date
Beccard, Kayleen	Fair PL	Grade 4	BA/2	12/1/2025
Erickson, Teide	RMS	Science	BA15/10	11/3/2025
Hoffman, Jake	CHS	ELL	MA15/3	11/3/2025
Miller, Brittany	LVE	Grade 4	MA60/10	11/17/2025
Svedberg, Kristine	PMS	SpEd - Resource	MA/3	11/6/2025

RESIGNATION/RETIREMENT

Name	Building	Title		Effective Date
Johnson, Alicia	MLE	Special Ed - WAVE		10/31/2025
Holmes, Abby	RMS	Science		11/4/2025

NON-LICENSED STAFF - November 17, 2025

NEW HIRE

Name	Building	Title	Step/Lane	Effective Date
Arreola Olivo, Jesus	SOE	Service Employee	CU7, Step 2	11/03/25
Bedford, Gianna	PMS/FAIR-PLE	Program Assistant	LV6, Step 2	11/10/25
Biratu, Aster	PMS	Nutrition Services	C3, Step 3	10/30/25
Cabello, Giancarlo	RSI	Bilingual Tutor EA	CL3, Step 3	11/06/25
Carr, Amber	AHS	Special Ed EA	CL3, Step 3	11/06/25
Flores, Araceli	ZLE	Service Employee	CU7, Step 3	11/05/25
Lewis, Charley	CHS	Special Ed EA	CL3, Step 3	11/06/25
Mandeh, Priscilla	NPE	Nutrition Services	C3, Step 2	11/05/25
Mann, Allison	PMS	Tutor EA	CL3, Step 3	11/06/25
Stover, Nicole	SEA	Special Ed EA	CL3, Step 3	10/30/25

LAYOFF

Name	Building	Title	Effective Date
Marsh, Sherry	ESC	Office Employee	10/29/2025

RESIGNATION/RETIREMENT

Name	Building	Title	Effective Date
Larsen, Amy	NPE	Special Ed EA	10/21/25
Ledoux, Jessica	AHS	Security EA	11/18/25
Ruscheinsky, Robert	FOE	Service Employee	11/17/25
Warner, Nicholas	Warehouse	Service Employee	11/14/25

TERMINATION

Name	Building	Title	Effective Date
Palomares, Maria	FOE	Nutrition Services	10/03/2025



School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

AGENDA SECTION: Unfinished Business

ITEM: 5.A. FY25 Annual Comprehensive Financial Report (ACFR)

PRESENTER: Kristen Hoheisel, Chief Financial Officer

Recommended Motion: Approve the FY25 ACFR.

	Yes	No	Abstention
Helen Bassett			
ReNae Bowman			
Dr. Greta Evans-Becker			
Aviva Hillenbrand			
Caroline Long			
Dr. Kenneth Wutoh			

Motion by: _____ **Yes:** _____ **Passed:** _____

Second by: _____ **No:** _____ **Failed:** _____

Abstentions: _____



Executive Governance Summary

Independent School District No. 281

New Hope, Minnesota

For the year ended June 30, 2025



Edina Office

5201 Eden Avenue, Ste 250
Edina, MN 55436
P 952.835.9090

Mankato Office

100 Warren Street, Ste 600
49 Mankato, MN 56001
P 507.625.2727

Scottsdale Office

14500 N Northsight Blvd, Ste 233
Scottsdale, AZ 85260
P 480.864.5579

November 11, 2025

Members of the Board of Education
Independent School District No. 281
New Hope, Minnesota

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 281 (the District), New Hope, Minnesota for the year ended June 30, 2025 and have issued our report thereon dated November 11, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 19, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be a significant deficiency, however significant deficiencies may exist that have not been identified. As described below, we identified a deficiency in internal control that we consider to be a material weakness, as finding 2025-003.

<u>Finding</u>	<u>Description</u>
2025-003	Material Audit Adjustment
<i>Condition:</i>	During this year’s audit, adjustments were needed to materially adjust accounts payable.
<i>Criteria:</i>	The financial statements needed to be materially correct.
<i>Cause:</i>	The Districts management had not prepared a year end trial balance reflecting all necessary accounting entries.
<i>Effect:</i>	This indicates that misstatements may occur and not be detected by the District’s system of internal control.
<i>Recommendation:</i>	We recommend that the year-end audit preparation process include a review of accounts payable to ensure that there are checks and balances to prevent this type of correction moving forward.
<i>Management Response:</i>	
	The District agrees with the correction. Procedures are in place for the fiscal year 2026 audit to improve the process and to ensure that this type of material adjustment is not needed in the future.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under Government Auditing Standards..



Finding

Description

2025-001

Student Activity Accounts with Deficit Balances

Condition:

We noted certain student activity accounts that had a deficit year-end balance, which is not appropriate as defined in the Manual for Activity Fund Accounting (MAFA).

Criteria:

The Manual for Activity Fund Accounting (MAFA) states that no individual student activity will operate with a negative cash balance at the end of the fiscal year.

Cause:

During our audit, we found that there was one student activity account with a deficit fund balance.

Effect:

The District is not in compliance with MAFA.

Recommendation:

It is our recommendation that the District assure all student activity accounts do not spend in excess of available funds, and eliminate the existing student activity account balance deficit.

Management Response:

There is no disagreement with this finding. The District will take action to avoid similar occurrences in the future.

2025-002

Student Activity Purpose Summary

Condition:

During our audit procedures, it came to our attention that the District did not have an Activity Purpose Summary for all student activity accounts.

Criteria:

UFARS Chapter 14 requires the District to have Activity Purpose Summaries in place for all student activity groups.

Cause:

The District did not have Activity Purpose Summaries for all accounts.

Effect:

The District is out of compliance with UFARS requirements.

Recommendation:

We recommend that the District develops an Activity Purpose Summary for all groups to fill out at the beginning of each school year.

Management Response:

The District is aware of the situation and plans to implement procedures to ensure Activity Purpose Summaries are put in place



Qualitative Aspects of Accounting Practices

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 to the financial statements. The District changed accounting policies during the year ended June 30, 2025 related to compensated absences (GASB 101). We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus.

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. Significant estimates affecting the financial statements are described below:

- Management's estimate of depreciation is based on estimated useful lives of the assets. Depreciation is calculated using the straight-line method.
- Management estimates a portion of the receivable from the Department of Education on student numbers and past expenditures.
- Management's estimate of its Net OPEB Obligations (Assets) are based on several factors including, but not limited to, anticipated retirement age for active employees, life expectancy, turnover, and healthcare cost trend rate.
- Management's estimate of its portion of the District's net pension liabilities related to its proportionate share of TRA and PERA pensions (assets) are based on the District's contributions in relation to all contributions to each plan as a whole. The overall net pension liability for TRA and PERA are based on several factors including, but not limited to, anticipated retirement age for active employees, life expectancy, survivor life expectancy, and high-five salary.
- Management's estimate of future paid sick time and vacation leave usage is based on historical usage data.
- Management's estimates of its lease liability and intangible right to use assets are based on several factors including, but not limited to, a discount rate based on the District's estimated incremental borrowing rate.
- Management's estimate of its lease receivable is based on the present value of lease payments expected to be received during the lease term.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

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

We assisted in preparing a number of year end accounting entries. These were necessary to adjust the District's records at year end to correct ending balances. The District should establish more detailed processes and procedures to reduce the total number of entries in each category. The District will receive better and timelier information if the preparation of year end entries is completed internally.



Management Representations

We have requested certain representations from management that are included in the management representations letter dated November 11, 2025.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 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 Matters

We applied certain limited procedures to the required supplementary information (RSI) (Management's Discussion and Analysis, the Schedule of Changes in the District's Net OPEB Liability and Related Ratios, the Schedule of the District's Contributions, the Schedule of Investment Returns, the Schedules of Employer's Share of the Net Pension Liability, the Schedules of Employer's Contributions), which is information that supplements 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 (combining and individual fund financial statements and schedules and table), which accompany the financial statements but are 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 or statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on them.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management 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.



Future Accounting Standard Changes

The following Governmental Accounting Standards Board (GASB) Statements have been issued and may have an impact on future District financial statements:

GASB Statement No. 103 - *Financial Reporting Model Improvements*

Effective: 06/30/2026

GASB Statement No. 104 - *Disclosure of Certain Capital Assets*

Effective: 06/30/2026

Further information on upcoming [GASB pronouncements](#).

* * * *

Restriction on Use

This communication is intended solely for the information and use of the members of the School Board, management and others within the administration of the District, federal awarding agencies and the Minnesota Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

The comments and recommendations in the report are purely constructive in nature, and should be read in this context. Our audit would not necessarily disclose all weaknesses in the system because it was based on selected tests of the accounting records and related data.

If you have any questions or wish to discuss any of the items contained in this letter, please feel free to contact us at your convenience. We wish to thank you for the opportunity to be of service and for the courtesy and cooperation extended to us by your staff.



Abdo
Minneapolis, Minnesota
November 11, 2025



INDEPENDENT SCHOOL DISTRICT NO. 281
ROBBINSDALE AREA SCHOOLS
NEW HOPE, MINNESOTA

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

4148 WINNETKA AVENUE NORTH
NEW HOPE, MINNESOTA 55427-1288



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INDEPENDENT SCHOOL DISTRICT NO. 281
ROBBINSDALE AREA SCHOOLS
NEW HOPE, MINNESOTA

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

TERI STALOCH
SUPERINTENDENT OF SCHOOLS

REPORT PREPARED BY

FINANCE DEPARTMENT

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 New Hope, Minnesota
 Annual Comprehensive Financial Report
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INTRODUCTORY SECTION

INDEPENDENT SCHOOL DISTRICT NO. 281
ROBBINSDALE AREA SCHOOLS
NEW HOPE, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2025

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Robbinsdale Area Schools

Independent School District 281

4148 Winnetka Ave N.

New Hope, MN 55427

763-504-8000 | rdale.org

January 28, 2025

To: Independent School District No. 281, Robbinsdale Area Schools School Board Members,
Citizens and Employees

INTRODUCTION

The Annual Comprehensive Financial Report (ACFR) of Independent School District No. 281, Robbinsdale Area Schools (the district) presents the financial position of the district as of June 30, 2025, and the results of its operations for the fiscal year then ended. This report is prepared in accordance with accounting principles generally accepted in the United States of America and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. State law requires the district to publish a complete set of audited financial statements within six months of the close of the district's fiscal year.

This report consists of management's representations concerning the finances of the district. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the district has established internal controls. The internal controls are designed to protect the district's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the district's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not be more than the benefits, the district's internal controls are designed to provide reasonable, rather than absolute, assurance that these financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this ACFR is complete and reliable, in all material respects.

These financial statements have been audited by Abdo, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the district for the fiscal year ended June 30, 2025, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the district's financial statements for the fiscal year ended June 30, 2025, are fairly presented, in conformity with accounting principles generally accepted in the United States of America.

FEDERAL SINGLE AUDIT AND STATE COMPLIANCE AUDIT

The independent audit of the financial statements of the district was part of a broader, federally mandated, "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited district's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. The district is also required to undergo an annual Minnesota State Legal Compliance Audit under Minnesota Statutes, Section 6.65. These reports are available in separate documents.

REPORT FORMAT

The ACFR is presented in three sections: introductory, financial, and statistical. The introductory section contains this letter of transmittal, organizational chart, information on the School Board and Administration, a map of the district, and the Certificate of Excellence in Financial Reporting Award. The financial section contains the independent auditor's report, management's discussion and analysis (MD&A), basic financial statements, required supplementary information, and combining and individual fund statements and schedules presented as supplementary information. The statistical section contains supplemental financial and other statistical data, generally presented on a multi-year basis.

Accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of MD&A. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A of the District can be found immediately following the report of the independent auditors.

DISTRICT GOALS

The Mission of the District is to inspire and educate all learners to develop their unique potential and positively contribute to their community.

Unified District Vision: The district is committed to ensuring every student graduates career and college ready. We believe each student has limitless possibilities and we strive to ignite the potential in every student. We expect high intellectual performance from all our students. We are committed to ensuring an equitable and respectful educational experience for every student, family, and staff member.

The Unified District Vision Consists of Four Key Themes:

- Academic Achievement
- Student Engagement and Wellness
- Collaboration and Partnerships
- Staff Investment and Impact

The School Board determines the mission and vision of the district and establishes themes. These themes are then monitored through workshops and frequent reports at public School Board meetings. The established district themes are used as guides in setting the annual superintendent goals. The School Board evaluates its performance and the performance of the superintendent annually.

The laws of the state of Minnesota give authority to the District's School Board, whose members are elected officials, to direct the district's business operations and educational functions. The School Board has the authority to levy taxes, set fees, approve budgets, and staff positions, along with other business and educational functions without prior approval from any other governmental unit. The School Board can issue debt generally with prior district voter approval. The Minnesota Department of Education (MDE) does have some minor oversight responsibility over the district that is generally related to compliance and approval of certain laws and procedures, but not substantive in nature.

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.

LOCATION AND LEARNING ENVIRONMENT

The district is in Hennepin County, which is one of seven counties that make up the Twin Cities metropolitan area. This seven-county area is the most populated area of Minnesota with service division jobs constituting the greatest growth of the area's employment. Within the metropolitan area, health services, business services, and retail trade are the most significant industries.

As a Minneapolis suburban school district, the district serves a general population of approximately 104,686. The geographic boundary, spanning about 32 square miles, entirely covers the cities of Crystal, New Hope, and Robbinsdale, and partially the cities of Brooklyn Center, Brooklyn Park, Golden Valley, and Plymouth. The district is Minnesota's thirteenth largest school district, in terms of student numbers, serving 10,292 students during the 2024–2025 school year. The enrollment reflects a decline of 297 students. The decline reflects changes in live birth rates, an aging population and expanded enrollment choice options in recent years. The district is projected to serve 10,000 students for the 2025–2026 school year based on its October 2025, enrollment.

The district owns 22 facilities and operates 24 facilities in Brooklyn Center, Crystal, Golden Valley, New Hope, Plymouth, and Robbinsdale. For the audit period covered in this report, the district operated the following configuration of buildings: 4 high schools (2 traditional high schools, an alternative high school, and a fully accredited online high school), 4 middle schools, 11 elementary schools, 2 learning centers, 1 warehouse, an administration building, and bus garage. Most of the district's facilities were originally constructed between 1954 and 1971, except for one middle school constructed in 2000 and one elementary school constructed in 2005.

The district provides a full range of public education services appropriate to grade levels ranging from pre-kindergarten through Grade 12. These include regular and enriched academic education, special education for exceptional children, and career/vocational education. Child nutrition, transportation, and before and after school care are provided as supporting programs. The district's community education program also provides early childhood and family education programs, an adult basic education program, and a myriad of classes for lifelong learning and engagement experiences for children and adults within the community.

The district is an award-winning district committed to academic excellence. We take pride in the options we provide students, families, and our community:

- The district has received the 2020 Best Communities for Music Education designation.
- Robbinsdale Cooper High School is an International Baccalaureate (IB) site. The academic curriculum of an IB site must follow an international standard and, as such, our IB diplomas are recognized world-wide.
- Robbinsdale Armstrong High School is designated as an Advanced Placement (AP) Capstone school, one of the first two schools in Minnesota to offer this program from the College Board. There is a full continuum of AP courses and one of the largest course selections in the state of Minnesota.
- The School of Engineering and Arts has received the prestigious National School of Excellence Blue Ribbon and Green Ribbon designation.
- The district has a fully authorized K–12 IB Programme, including the Primary Years, Middle Years, and Diploma Programmes. The Middle Years Programme was recognized by the international organization in Geneva for outstanding program design. The District's Middle Years Programme is the only one in Minnesota to achieve this distinction and was one of four schools chosen world-wide to be used as a model for a Harvard University publication on best practices of interdisciplinary teaching methods among IB Middle Years Programs.
- The district offers Advancement Via Individual Determination (AVID) programming in both of our middle schools and both of our high schools. This program accelerates student learning, uses research-based methods of effective instruction, raises expectations of students, and puts in place a system of supports that help students succeed.
- Students in our district regularly achieve great success in enrichment programs. We have teams in *FIRST* LEGO League and Destination Imagination that have competed in national competitions. We have students who have placed nationally in competitions, such as National History Day, and students in world language who consistently rank at the top in national exams.
- Teachers in our district have also been recognized for their dedication to excellence in teaching, representing Minnesota in national and international institutes in such areas as economics and history.

BUDGETARY PROCESS

The district's budgeting process begins with a review and estimation of the projected student enrollment. Student enrollment is the main driver of the allocation of unrestricted revenue resources. Many of the budgeting decisions are made centrally, including staffing, capital expenditures, and infrastructure improvements. Budget managers receive an allocation for site or department specific needs. The plan is developed as a partnership between the School Board members and the district's administration, which follows a timeline with completion and adoption in June, prior to the start of the school year.

Enrollment is a critical factor in determining funding levels. Approximately 70 percent of the General Fund revenue is enrollment driven and, as such, the administration places a high premium on enrollment projections as a determinant of both the funding and staffing levels needed for the forthcoming year. A preliminary financial forecast is prepared by the chief financial officer and staffing levels are determined, keeping the financial projection in focus. The administration then recommends staffing and other budgetary changes in line with the district's mission to the School Board for approval.

The chief financial officer has responsibility for the financial integrity of the district. The district utilizes an integrated payroll/finance system for all financial recordkeeping. Encumbrances, or open purchase orders, are used as a budgetary control tool and are charged against line-item budgets when issued. To accurately track and report financial activities with a focus on site-based accounting, approximately 15,000 accounts have been defined within the district's chart of accounts. Each site and department administrator have access to the finance system to extract reports and review detailed budget activity specific to their area of responsibility.

The revenue and expenditure budgets are monitored and modified as conditions change. All revisions to the budget are approved by the School Board. The 2025 governmental funds revenue budget was \$267.0 million, and the expenditures were \$281.1 million. It is the goal of the chief financial officer to monitor these budgets for control and to submit the ACFR within 6 months of year end.

ECONOMIC FACTORS

The state of Minnesota guarantees each school district a base amount of funding per pupil unit through the General Education Funding Program. This funding relationship intertwines the district's economic outlook to that of the state. The funding increases in the biennium, while modest, still fall short of the inflationary costs incurred by school districts. The basic formula allowance was increased 2.00 percent for the 2024–2025 school year.

Minnesota school districts also have the ability to raise additional revenue through voter-approved excess levy referendums. The referendum formula determines the amount of the referendum that is state aid as compared to local levy; a process called equalization. For fiscal 2025, the district had voter-approved authority of \$2,148.88 per pupil unit of excess levy authority, which raises a total of approximately \$26.2 million. Most of this revenue is provided from property taxes.

CONFORMANCE WITH STATE ACCOUNTING REGULATIONS

The district complies with the Uniform Financial Accounting and Reporting Standards (UFARS) for Minnesota schools. UFARS, established in 1976, dictates a modified accrual basis of accounting. An audited annual financial report must be provided to the MDE by December 31, subsequent to year-end on June 30.

FINANCIAL POLICIES

The cash management policy of the district is to invest idle funds. Cash is invested in certificates of deposit, mutual funds, external investment pools, and interest-bearing checking accounts. Short-term borrowing, which is sometimes needed by the district, was not utilized for fiscal year 2025.

The district has adopted a formal fund balance policy that establishes the district will strive to maintain a minimum unassigned General Fund balance of 6.5 percent of the annual projected expenditures. On June 30, 2025, the unassigned fund balance of the General Fund (excluding any restricted fund balance account deficits while including fund balance assigned for subsequent year's budget) was -4.78 percent of the budgeted expenditures for the year then ended.

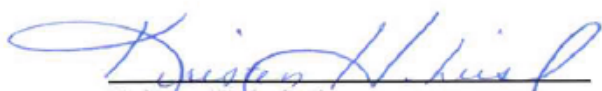
AWARDS AND ACKNOWLEDGEMENTS

The Association of School Business Officials (ASBO) International awarded a Certificate of Excellence in Financial Reporting to the District for its ACFR for the fiscal year ended June 30, 2024. To be awarded a Certificate of Excellence, the district published an easily readable and efficiently organized ACFR. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements. A Certificate of Excellence is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Excellence Program's requirements, and we are submitting it to the ASBO International to determine its eligibility for another certificate.

This report could not have been completed without the dedicated services of the district's finance department. We would like to express our sincere thanks to all members of the district who assisted and contributed to the preparation of this report.

Our appreciation is also given to the School Board for its continued support in leading the district in sound and responsible financial management as well as academic excellence.

Respectfully submitted,



Kristen Hoheisel
Chief Financial Officer



Teri Staloch
Superintendent

Independent School District No. 281
New Hope, Minnesota
Board of Education and Administration For
June 30, 2025

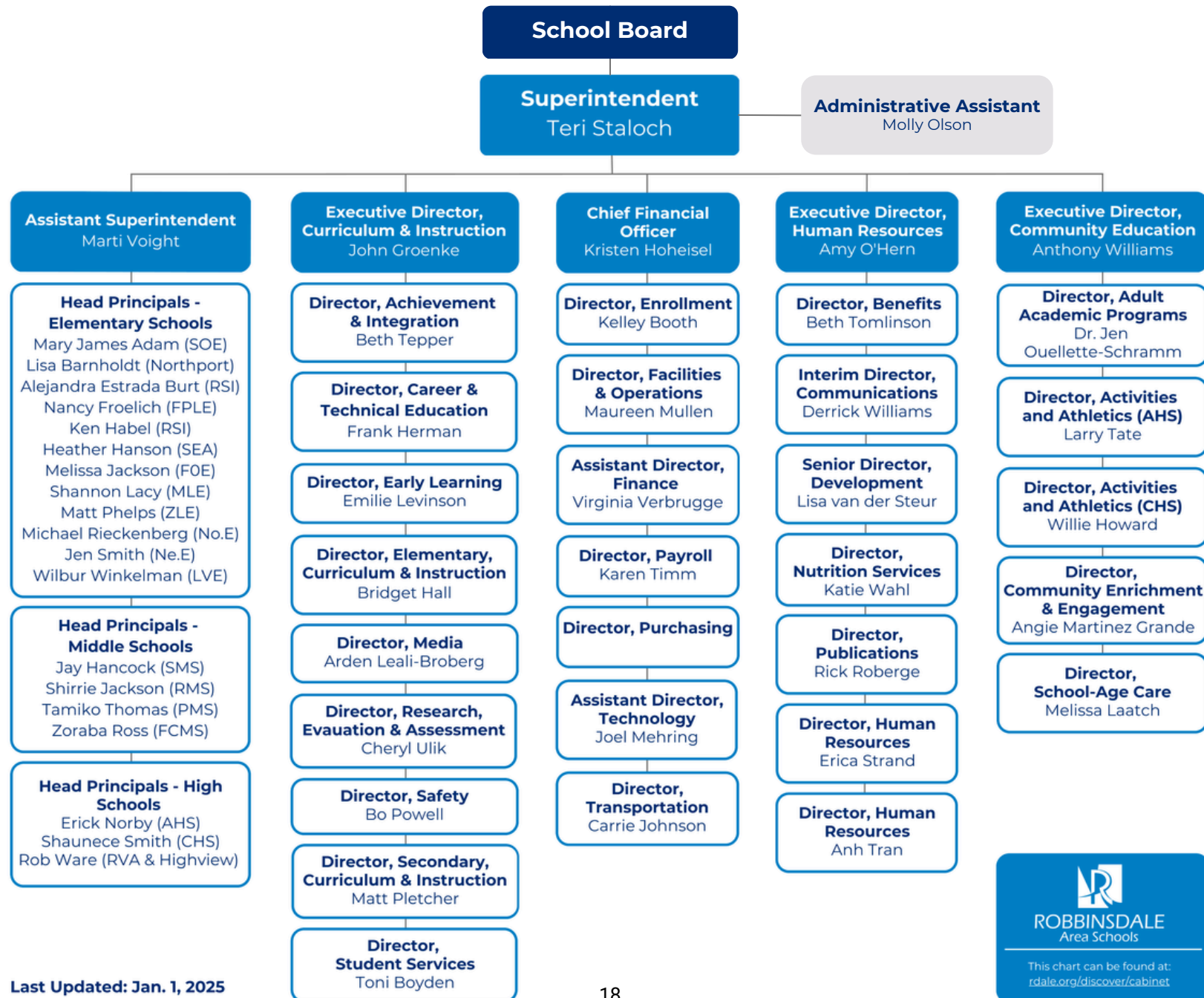
SCHOOL BOARD

<u>Name</u>	<u>Positions</u>
Greta Evans-Becker	Chair
Kim Holmes	Vice Chair
ReNae Bowman	Clerk
Aviva Hillenbrand	Treasurer
Helen Bassett	Director
Kennth Wutoh	Director
Caroline Long	Director

ADMINISTRATION

Teri Staloch	Superintendent
Marti Voight	Assistant Superintendent
Kristen Hoheisel	Chief Financial Officer
Amy O'Hern	Executive Director of Human Resources
John Groenke	Executive Director of Student Services
Anthony Williams	Executive Director of Community Education, Athletics and Activities

Robbinsdale Area Schools - Leadership Organizational Chart





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

**Independent School District No. 281,
Robbinsdale 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

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FINANCIAL SECTION
INDEPENDENT SCHOOL DISTRICT NO. 281
ROBBINSDALE AREA SCHOOLS
NEW HOPE, MINNESOTA
FOR THE YEAR ENDED
JUNE 30, 2025

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INDEPENDENT AUDITOR’S REPORT

Members of the Board of Education
Independent School District No. 281
New Hope, Minnesota

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. 281 (the District), New Hope, Minnesota 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 respective 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.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis starting on page 27 and the Schedules of Employer's Share of the Net Pension Liability, the Schedules of Employer's Contributions, the Schedules of Funding Progress, the Schedule of Changes in the District's Net OPEB Liability (Asset) and Related Ratios, Schedule of District's Contributions and the Schedule of Investment Returns, starting on page 86 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Supplementary Information

Our audit was conducted for the purpose of forming opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual fund financial statements, schedules and table are presented for purposes 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 related 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 financial statements, schedules and table 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 in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Abdo
Minneapolis, Minnesota
November 11, 2025



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Management's Discussion and Analysis

As management of the Independent School District No. 281 (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2025.

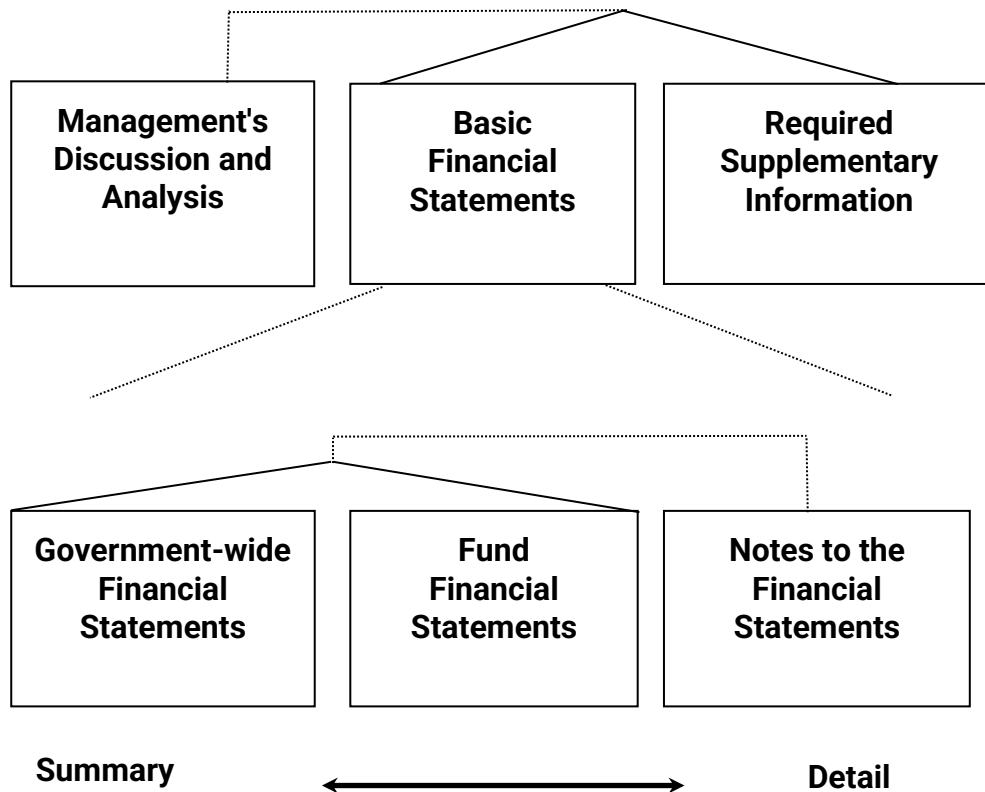
Financial Highlights

- The liabilities and deferred inflows of resources of the District were greater than its assets and deferred outflows of resources of resources at the close of the most recent fiscal year.
- The District's total net position decreased. This decrease is largely attributable to the GASB 68 pension liability adjustment, depreciation expense and the negative performance of the General fund which was budgeted.
- As of the close of the current fiscal year, the District's governmental fund balances are shown in the Financial Analysis of the District's fund section of the MD&A. The total fund balance increased in comparison with the prior year. This increase was largely due to unspent bond proceeds in the building construction fund.
- At the end of the current fiscal year, unassigned fund balance for the General fund, as shown in the financial analysis of the District's funds section, decreased from prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) District-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplemental information in addition to the basic financial statements themselves. The following chart shows how the various parts of this annual report are arranged and related to one another:

Organization of Independent School District No. 281 Annual Financial Report



The following chart 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 management’s discussion and analysis highlights the structure and contents of each of the statements:

**Figure 2
Major Features of the District-wide and Fund Financial Statements**

	Fund Financial Statements			
	District-wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The activities of the District that are not fiduciary, such as special education and building maintenance	Activities the District operates similar to private businesses.	Instances in which the District administers resources on behalf of someone else, such as scholarship programs and student activities monies
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances 	<ul style="list-style-type: none"> • Statement of Net Position • Statements of Revenues, Expenses, and Changes in Net Position • Statement of Cash Flows 	<ul style="list-style-type: none"> • Statement of Fiduciary Net Position • Statement of Changes in Fiduciary Net Position
Accounting basis and measurement focus	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
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, 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
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid	Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included	All deferred outflows/inflows of resources, regardless of when cash is received or paid	All deferred outflows/inflows of resources, regardless of when cash is received or paid
Type of inflow/outflow information	All revenues and expenses during 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

District-wide Financial Statements. The *district-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the residual remaining amount being reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. To assess the District's overall health, you need to consider additional non-financial indicators such as changes in the District's property tax base and condition of school buildings and other facilities.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

In the district-wide financial statements, the District activities are shown in one category titled "governmental activities":

- **Governmental Activities:** The District's basic services are reported here, including administration, district support services, elementary and secondary regular instruction, vocational education instruction, special education instruction, community education and services, instructional support services, pupil support services, sites and buildings, fiscal and other fixed cost programs, and interest and fiscal charges on long-term debt. Property taxes and State aids finance most of these activities.

The district-wide financial statements start on page 40 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the district-wide financial statements. However, unlike the district-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the district-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the district-wide financial statements. By doing so, readers may better understand the long-term impact by the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General fund, Debt Service fund and Building Construction fund, all of which are considered to be major funds. Data from the other two governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The District adopts an annual appropriated budget for its General fund, Food Service fund, Community Service fund, Debt Service fund, and Building Construction fund. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements start on page 44 of this report.

Proprietary Funds. The *internal service funds* accounts for the District's self-insurance dental plan and health benefits plan. Both District and employee insurance premiums are deposited into and paid from these funds.

The basic proprietary fund financial statements start on page 49 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the District. Custodial funds are *not* reflected in the district-wide financial statements because the resources of those funds are not available to support the District's own programs. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those whom the assets belong. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements start on page 52 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the district-wide and fund financial statements. The notes to the financial statements start on page 55 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Independent School District No. 281's share of net pension liabilities (assets) for defined benefits plans, schedules of contributions, and progress in funding its obligation to provide pension and other postemployment benefits to its employees. Required supplementary information can be found starting on page 90 of this report.

Other Information. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to the financial statements. Combining and individual fund financial statements and schedules start on page 100 of this report.

District-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources as shown in the summary of net position below at the close of the most recent fiscal year.

By far, the largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Independent School District No. 281's Net Position

	2025	2024	Increase (Decrease)
Assets			
Current and other assets	\$ 131,287,805	\$ 130,220,366	\$ 1,067,439
Capital assets	296,423,803	308,266,950	(11,843,147)
Total Assets	427,711,608	438,487,316	(10,775,708)
 Deferred Outflows of Resources	 28,156,415	 36,604,392	 (8,447,977)
Liabilities			
Noncurrent liabilities outstanding	334,702,828	353,556,012	(18,853,184)
Other liabilities	14,012,816	17,691,819	(3,679,003)
Total Liabilities	348,715,644	371,247,831	(22,532,187)
 Deferred Inflows of Resources	 106,685,262	 85,134,446	 21,550,816
 Net Position			
Net investment in capital assets	90,691,187	94,003,062	(3,311,875)
Restricted	33,101,028	27,645,249	5,455,779
Unrestricted	(123,325,098)	(102,938,880)	(20,386,218)
Total Net Position	\$ 467,117	\$ 18,709,431	\$ (18,242,314)
 Net Position as a Percent of Total Net Investment in Capital Assets	19,415 %	502 %	
Restricted	7,086	148	
Unrestricted	(26,401)	(550)	
	100 %	100 %	

At the end of the current fiscal year, the District is able to report positive balances in two categories of net position with the unrestricted balance reporting a deficit as shown above.

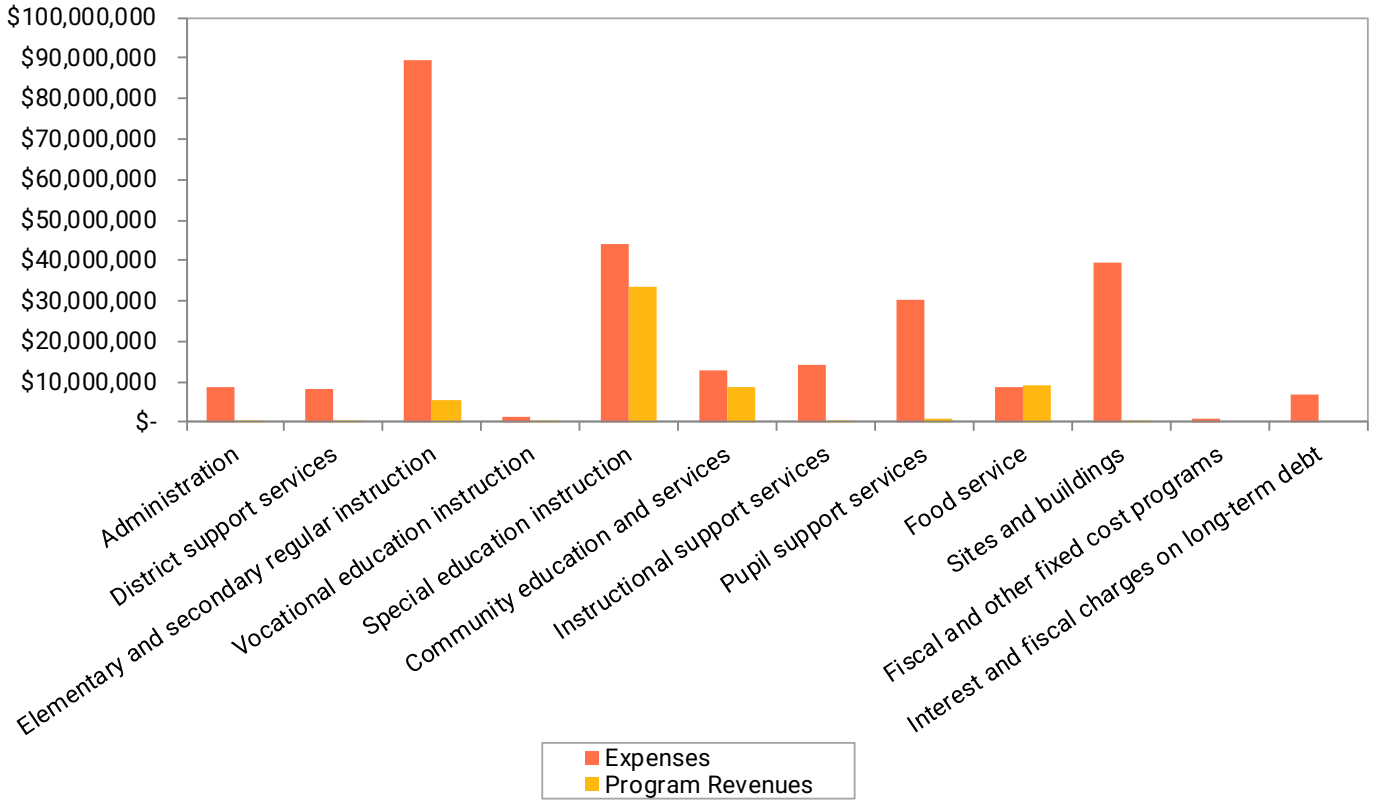
Governmental Activities. Governmental activities decreased the District’s net position as shown below in the summary of changes in net position. Key elements of this increase are shown in the table below.

Independent School District No. 281’s Changes in Net Position

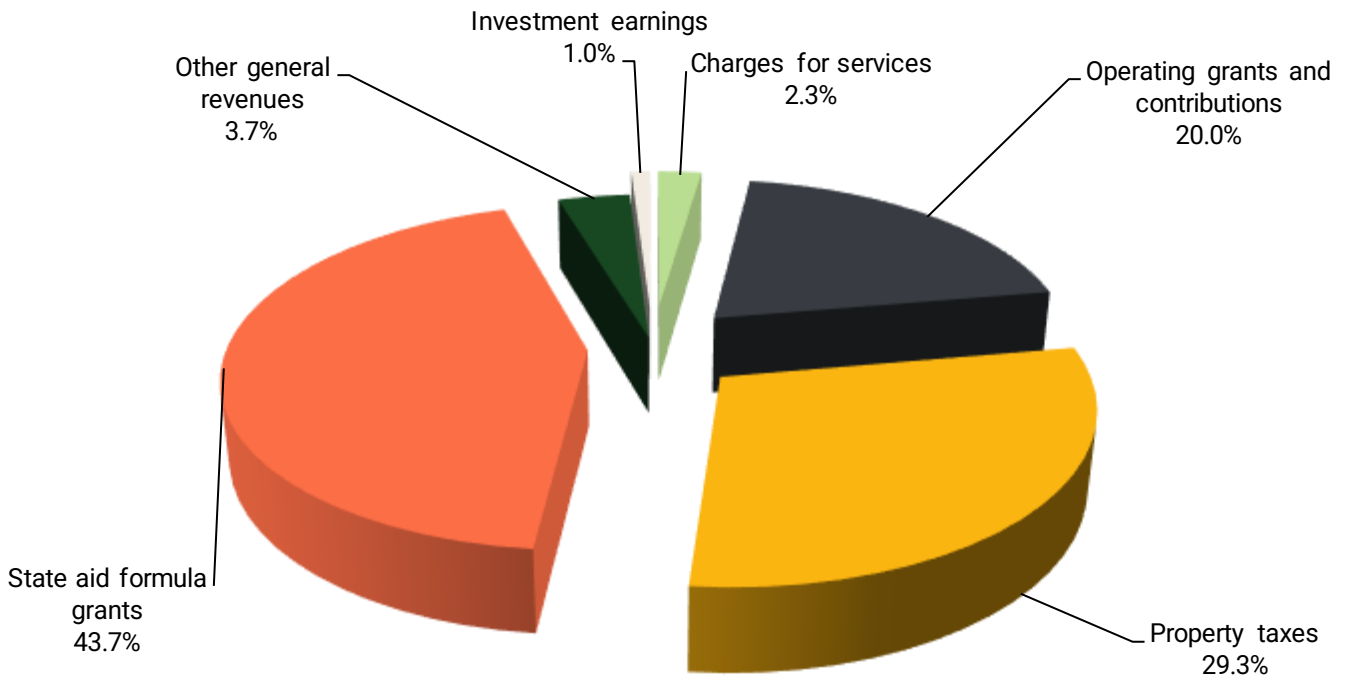
	2025	2024	Increase (Decrease)
Revenues			
Program Revenues			
Charges for services	\$ 6,016,113	\$ 7,509,828	\$ (1,493,715)
Operating grants and contributions	51,990,906	50,300,968	1,689,938
General Revenues			
Property taxes	76,047,360	69,811,917	6,235,443
State aid-formula grants	113,445,722	113,173,344	272,378
Other	12,102,199	7,024,827	5,077,372
Total Revenues	<u>259,602,300</u>	<u>247,820,884</u>	<u>11,781,416</u>
Expenses			
Administration	8,772,844	7,397,397	1,375,447
District support services	8,343,050	8,788,541	(445,491)
Elementary and secondary regular instruction	89,297,184	75,652,036	13,645,148
Vocational education instruction	1,238,505	1,214,561	23,944
Special education instruction	44,130,900	31,390,605	12,740,295
Community education and services	12,661,388	10,472,210	2,189,178
Instructional support services	14,211,492	13,713,275	498,217
Pupil support services	30,038,145	27,945,670	2,092,475
Food service	8,559,135	9,536,206	(977,071)
Sites and buildings	39,294,444	38,878,593	415,851
Fiscal and other fixed cost programs	878,333	600,584	277,749
Interest and fiscal charges on long-term debt	6,915,877	6,793,800	122,077
Total Expenses	<u>264,341,297</u>	<u>232,383,478</u>	<u>31,957,819</u>
Change in Net Position	(4,738,997)	15,437,406	(20,176,403)
Net Position, as restated July 1 (see note 7)	5,206,114	(1,144,809)	6,350,923
Error Correction	<u>-</u>	<u>4,416,834</u>	<u>(4,416,834)</u>
Net Position, June 30	<u>\$ 467,117</u>	<u>\$ 18,709,431</u>	<u>\$ (18,242,314)</u>

- Property tax revenue increased due to an increase in the levy.
- Elementary and secondary regular instruction expenses increased due to the GASB 68 pension liability adjustment.
- Special education expenses increased due to increased operational needs within the district.

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities



Financial Analysis of the Government's Funds

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

Governmental Funds. The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

	General Fund	Debt Service	Building Construction	Other Governmental Funds	Total	Prior Year Total	Increase/ (Decrease)
Fund Balances							
Nonspendable	\$ 1,246,363	\$ 475	\$ -	\$ 82,048	\$ 1,328,886	\$ 431,722	\$ 897,164
Restricted	14,826,788	2,303,615	21,812,029	8,401,776	47,344,208	33,064,214	14,279,994
Assigned	-	-	-	-	-	1,354,137	(1,354,137)
Unassigned	(10,768,016)	-	-	-	(10,768,016)	(666,485)	(10,101,531)
Total	<u>\$ 5,305,135</u>	<u>\$ 2,304,090</u>	<u>\$ 21,812,029</u>	<u>\$ 8,483,824</u>	<u>\$ 37,905,078</u>	<u>\$ 34,183,588</u>	<u>\$ 3,721,490</u>

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances shown above. Additional information on the District's fund balance can be found in Note 1 and Note 3.

The General fund is the chief operating fund of the District. At the end of the current year, unassigned fund balance of the General fund was in deficit, while total fund balance was \$5,317,606. As a measure of the General fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents a deficit of 5 percent of expenditures while total fund balance represents 2.50 percent of that same amount.

	Current Year Ending Balance	Prior Year Ending Balance	Increase/ (Decrease)
General Fund Fund Balances			
Nonspendable	\$ 1,246,363	\$ 358,405	\$ 887,958
Restricted	14,826,788	10,708,014	4,118,774
Assigned	-	1,354,137	(1,354,137)
Unassigned	(10,768,016)	(666,485)	(10,101,531)
Total General Fund Balances	<u>\$ 5,305,135</u>	<u>\$ 11,754,071</u>	<u>\$ (6,448,936)</u>
General Fund expenditures	\$ 215,513,343	\$ 210,050,185	
Unassigned as a percent of expenditures	-5.0%	-0.3%	
Total Fund Balance as a percent of expenditures	2.5%	5.6%	

General Fund Budgetary Highlights

	Original Budget	Budget Amendments	Final Budget	Actual Amounts	Variance with Final Budget
Revenues	\$ 201,551,718	\$ 712,442	\$ 202,264,160	\$ 208,815,343	\$ 6,551,183
Expenditures	200,795,082	13,284,194	214,079,276	215,513,343	(1,434,067)
Excess (deficiency) of revenues over (under) expenditures	756,636	(12,571,752)	(11,815,116)	(6,698,000)	5,117,116
Other financing sources (uses)					
Sale of capital assets	1,515	-	1,515	186,504	184,989
Insurance recovery	-	-	-	62,878	62,878
Transfer out	-	-	-	(318)	(318)
Total other financing sources (uses)	1,515	-	1,515	249,064	247,549
Net Change in Fund Balances	758,151	(12,571,752)	(11,813,601)	(6,448,936)	5,364,665
Fund Balances, July 1	11,754,071	-	11,754,071	11,754,071	-
Fund Balances, June 30	<u>\$ 12,512,222</u>	<u>\$ (12,571,752)</u>	<u>\$ (59,530)</u>	<u>\$ 5,305,135</u>	<u>\$ 5,364,665</u>

Over the course of the year the District revised their budget. The original budget called for a \$758,151 increase in fund balance. The final budget also called for a decrease in fund balance of \$11,813,601. Revenues were over the final budget and expenditures were under the final budget. Fund balance decreased \$6,436,465.

- The excess of revenues over budgeted revenues was mostly due to higher than budgeted revenues from federal sources.
- The deficiency of expenditures under budgeted expenditures was mostly due to capital outlay costs coming in under budget.

Other Major Funds

Other Major Funds	Fund Balance June 30,		Increase
	2025	2024	(Decrease)
<i>Debt Service</i>	\$ 2,304,090	\$ 1,711,412	\$ 592,678
The Debt Service fund balance increase due to properly tax levies in excess of debt payments.			
<i>Building Construction</i>	\$ 21,812,029	\$ 12,624,806	\$ 9,187,223

The Building Construction fund balance increased from the previous year due to the issuance of new debt.

Capital Asset and Debt Administration

Capital Assets. The District's investment in capital assets for its governmental activities as of June 30, 2025, amounts to \$296,455,069 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements and machinery and equipment. The following is a schedule of capital assets as of June 30, 2025.

Independent School District No. 281's Capital Assets (Net of Depreciation)

	2025	2024	Increase (Decrease)
Land	\$ 1,218,930	\$ 1,218,930	\$ -
Construction in Progress	3,247,088	9,740,707	(6,493,619)
Buildings and Improvements	5,630,750	4,512,709	1,118,041
Equipment	11,221,613	12,797,317	(1,575,704)
Building (right to use)	268,533,170	272,472,426	(3,939,256)
Vehicles (right to use)	6,572,252	7,524,861	(952,609)
	<u>\$ 296,423,803</u>	<u>\$ 308,266,950</u>	<u>\$ (11,843,147)</u>

Additional information on the District's capital assets can be found in Note 3D on page 67 of this report.

Long-term Debt. At the end of the current fiscal year, the District's long-term liabilities consisted of general obligation bonds, capital leases and severance payable. Balances of the liabilities are shown below.

Independent School District No. 281's Outstanding Debt General Obligation Bonds and Liabilities

	2025	2024	Increase (Decrease)
General obligation bonds	\$ 194,150,000	\$ 192,195,000	\$ 1,955,000
Certificates of participation	4,175,000	4,820,000	(645,000)
Bond premium	8,435,957	8,712,672	(276,715)
Financed purchase	2,388,805	2,886,078	(497,273)
Lease Payable	7,172,681	7,979,865	(807,184)
Compensated absences payable	15,359,578	15,429,438	(69,860)
	<u>\$ 231,682,021</u>	<u>\$ 232,023,053</u>	<u>\$ (341,032)</u>

The District's total long-term debt decreased \$341,032. The main reason for the decrease was due to scheduled debt payments in excess of bond issuances.

Additional information on the District's long-term debt can be found in Note 3E starting on page 68 of this report.

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Superintendent, Independent School District No. 281, 4148 Winnetka, New Hope, Minnesota 55427.

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DISTRICT-WIDE FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 281
ROBBINSDALE AREA SCHOOLS
NEW HOPE, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2025

Independent School District No. 281

New Hope, Minnesota
Statement of Net Position
June 30, 2025

	Governmental Activities
Assets	
Cash and temporary investments	\$ 65,261,700
Receivables	
Taxes	38,736,653
Accounts	510,862
Due from other governments	653,348
Due from the Department of Education	14,952,515
Due from the Federal Government	3,326,129
Due from post-employment benefits trust	1,106,730
Inventory	295,075
Prepaid items	1,170,709
Net other post employment benefit asset	5,274,084
Capital assets	
Land and construction in progress	4,466,018
Buildings, improvements and equipment (net of accumulated depreciation / amortization)	291,957,785
Total Assets	<u>427,711,608</u>
Deferred Outflows of Resources	
Deferred pension resources	27,428,325
Deferred other post employment benefit resources	728,090
Total Deferred Outflows of Resources	<u>28,156,415</u>
Liabilities	
Salaries and wages payable	4,883,612
Severance payable	93,295
Accounts and other payables	5,954,859
Accrued interest payable	2,577,774
Due to other governments	271,431
Unearned revenue	231,845
Noncurrent liabilities	
Due within one year	
Long-term liabilities	19,440,823
Due in more than one year	
Long-term liabilities	212,241,198
Net pension liability	103,020,807
Total Liabilities	<u>348,715,644</u>
Deferred Inflows of Resources	
Property taxes levied for subsequent year	76,483,157
Deferred pension resources	29,767,340
Deferred other post employment benefit resources	434,765
Total Deferred Inflows of Resources	<u>106,685,262</u>
Net Position	
Net investment in capital assets	90,691,187
Restricted for	
Educational purposes	14,826,788
Food service	5,449,845
Community service	3,051,871
Capital asset acquisition	9,772,524
Unrestricted	<u>(123,325,098)</u>
Total Net Position	<u>\$ 467,117</u>

Independent School District No. 281

New Hope, Minnesota

Statement of Activities

For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
Administration	\$ 8,772,844	\$ 426	\$ -	\$ -	\$ (8,772,418)
District support services	8,343,050	74,774	-	-	(8,268,276)
Elementary and secondary regular instruction	89,297,184	1,008,599	4,394,758	-	(83,893,827)
Vocational education instruction	1,238,505	-	49,881	-	(1,188,624)
Special education instruction	44,130,900	2,360	33,544,509	-	(10,584,031)
Community education and services	12,661,388	4,504,806	4,184,812	-	(3,971,770)
Instructional support services	14,211,492	8,998	177,409	-	(14,025,085)
Pupil support services	30,038,145	106,816	683,905	-	(29,247,424)
Food service	8,559,135	301,793	8,955,632	-	698,290
Sites and buildings	39,294,444	7,541	-	-	(39,286,903)
Fiscal and other fixed cost programs	878,333	-	-	-	(878,333)
Interest and fiscal charges on long term debt	6,915,877	-	-	-	(6,915,877)
Total Governmental Activities	\$ 264,341,297	\$ 6,016,113	\$ 51,990,906	\$ -	(206,334,278)
General Revenues					
Taxes					
Property taxes, levied for general purpose					50,236,290
Property taxes, levied for community service					2,394,143
Property taxes, levied for debt service					23,416,927
State aid-formula grants					113,445,722
Other general revenues					9,345,688
Investment earnings					2,507,129
Insurance recovery					62,878
Sale of capital assets					186,504
Total General Revenues					201,595,281
Change in Net Position					(4,738,997)
Net Position, as previously presented					18,709,431
Prior period restatement (see note 7)					(13,503,317)
Net Position, as restated July 1					5,206,114
Net Position, June 30					\$ 467,117

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FUND FINANCIAL STATEMENTS
INDEPENDENT SCHOOL DISTRICT NO. 281
ROBBINSDALE AREA SCHOOLS
NEW HOPE, MINNESOTA
FOR THE YEAR ENDED
JUNE 30, 2025

Independent School District No. 281
New Hope, Minnesota
Balance Sheet
Governmental Funds
June 30, 2025

	General	Debt Service	Building Construction	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and temporary investments	\$ 16,176,342	\$ 14,633,250	\$ 23,261,707	\$ 9,389,760	\$ 63,461,059
Receivables					
Taxes	24,890,458	12,532,914	-	1,313,281	38,736,653
Accounts	188,630	-	-	322,232	510,862
Due from other governments	625,860	-	-	27,488	653,348
Due from the Department of Education	14,435,374	90,010	-	427,131	14,952,515
Due from the Federal Government	3,114,056	-	-	212,073	3,326,129
Due from post-employment benefits trust	1,106,730	-	-	-	1,106,730
Inventory	215,182	-	-	79,893	295,075
Prepaid items	1,031,181	475	-	2,155	1,033,811
	<u>\$ 61,783,813</u>	<u>\$ 27,256,649</u>	<u>\$ 23,261,707</u>	<u>\$ 11,774,013</u>	<u>\$ 124,076,182</u>
Liabilities					
Salaries and wages payable	\$ 4,570,287	\$ -	\$ -	\$ 313,325	\$ 4,883,612
Severance payable	81,331	-	-	11,964	93,295
Accounts and other payables	2,043,263	-	1,449,678	115,212	3,608,153
Due to other governments	270,268	-	-	1,163	271,431
Unearned revenue	-	-	-	231,845	231,845
Total Liabilities	<u>6,965,149</u>	<u>-</u>	<u>1,449,678</u>	<u>673,509</u>	<u>9,088,336</u>
Deferred Inflows of Resources					
Unavailable revenue - delinquent property taxes	395,549	186,170	-	17,892	599,611
Property taxes levied for subsequent year	49,117,980	24,766,389	-	2,598,788	76,483,157
Total Deferred Inflows of Resources	<u>49,513,529</u>	<u>24,952,559</u>	<u>-</u>	<u>2,616,680</u>	<u>77,082,768</u>
Fund Balances					
Nonspendable	1,246,363	475	-	82,048	1,328,886
Restricted	14,826,788	2,303,615	21,812,029	8,401,776	47,344,208
Unassigned	(10,768,016)	-	-	-	(10,768,016)
Total Fund Balances	<u>5,305,135</u>	<u>2,304,090</u>	<u>21,812,029</u>	<u>8,483,824</u>	<u>37,905,078</u>
	<u>\$ 61,783,813</u>	<u>\$ 27,256,649</u>	<u>\$ 23,261,707</u>	<u>\$ 11,774,013</u>	<u>\$ 124,076,182</u>

Independent School District No. 281

New Hope, Minnesota

Reconciliation of the Balance Sheet
to the Statement of Net Position

Governmental Funds

June 30, 2025

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

Total Fund Balances - Governmental Funds	\$ 37,905,078
Long-term assets from net other post employment benefits reported in governmental activities are not financial resources and therefore are not reported as assets in the funds.	5,274,084
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	
Cost of capital assets	625,472,077
Less: accumulated depreciation / amortization	(329,048,274)
Noncurrent liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities assets in the funds.	
Noncurrent liabilities assets at year-end consist of	
Compensated absences	(15,359,578)
Leases and financed purchases payable	(9,561,486)
Bonds payable	(198,325,000)
Bond premium net of accumulated amortization	(8,435,957)
Net pension liability	(103,020,807)
Internal service funds are used by management to charge the cost of dental premiums to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	(409,167)
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.	599,611
Governmental funds do not report long-term amounts due for other post employment benefits.	
Deferred outflows of other post employment benefits	728,090
Deferred inflows of other post employment benefits	(434,765)
Governmental funds do not report long-term amounts due for pensions.	
Deferred outflows of pension resources	27,428,325
Deferred inflows of pension resources	(29,767,340)
Governmental funds do not report a liability for accrued interest until due and payable.	<u>(2,577,774)</u>
Total Net Position - Governmental Activities	<u><u>\$ 467,117</u></u>

Independent School District No. 281
New Hope, Minnesota
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	General	Debt Service	Building Construction	Other Governmental Funds	Total
Revenues					
Local property tax levies	\$ 50,056,202	\$ 23,416,883	\$ -	\$ 2,394,143	\$ 75,867,228
Other local revenue					
Investment earnings	735,405	376,119	1,027,479	320,948	2,459,951
Other	6,685,597	-	4,125	5,563,735	12,253,457
Revenue from state sources	142,844,722	900,088	-	6,139,660	149,884,470
Revenue from federal sources	8,493,417	-	-	7,047,034	15,540,451
Total Revenues	<u>208,815,343</u>	<u>24,693,090</u>	<u>1,031,604</u>	<u>21,465,520</u>	<u>256,005,557</u>
Expenditures					
Current					
Administration	8,690,125	-	-	-	8,690,125
District support services	6,837,228	-	-	-	6,837,228
Elementary and secondary regular instruction	88,627,647	-	-	-	88,627,647
Vocational education instruction	1,239,724	-	-	-	1,239,724
Special education instruction	43,704,565	-	-	-	43,704,565
Community education and services	25,173	-	-	12,368,383	12,393,556
Instructional support services	14,137,200	-	-	-	14,137,200
Pupil support services	29,734,846	-	-	-	29,734,846
Food service	-	-	-	8,483,620	8,483,620
Sites and buildings	16,518,216	-	910,325	-	17,428,541
Fiscal and other fixed cost programs	878,333	-	-	-	878,333
Total current	<u>210,393,057</u>	<u>-</u>	<u>910,325</u>	<u>20,852,003</u>	<u>232,155,385</u>
Capital outlay					
Administration	16,832	-	-	-	16,832
District support services	1,448,793	-	-	-	1,448,793
Elementary and secondary regular instruction	141,162	-	-	-	141,162
Special education instruction	35,925	-	-	-	35,925
Community education and services	-	-	-	147,795	147,795
Instructional support services	98,522	-	-	-	98,522
Pupil support services	7,807	-	-	-	7,807
Food service	-	-	-	75,515	75,515
Sites and buildings	1,679,665	-	10,070,126	-	11,749,791
Total capital outlay	<u>3,428,706</u>	<u>-</u>	<u>10,070,126</u>	<u>223,310</u>	<u>13,722,142</u>
Debt service					
Principal	1,304,457	17,165,000	-	-	18,469,457
Interest and other	387,123	6,928,037	-	-	7,315,160
Bond issuance costs	-	7,375	-	-	7,375
Total debt service	<u>1,691,580</u>	<u>24,100,412</u>	<u>-</u>	<u>-</u>	<u>25,791,992</u>
Total Expenditures	<u>215,513,343</u>	<u>24,100,412</u>	<u>10,980,451</u>	<u>21,075,313</u>	<u>271,669,519</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,698,000)</u>	<u>592,678</u>	<u>(9,948,847)</u>	<u>390,207</u>	<u>(15,663,962)</u>
Other Financing Sources (Uses)					
Sale of capital assets	186,504	-	-	-	186,504
Transfers in	-	-	-	318	318
Bonds issued	-	-	18,475,000	-	18,475,000
Premium on bonds issued	-	-	661,070	-	661,070
Insurance Recovery	62,878	-	-	-	62,878
Transfers out	(318)	-	-	-	(318)
Total Other Financing Sources (Uses)	<u>249,064</u>	<u>-</u>	<u>19,136,070</u>	<u>318</u>	<u>19,385,452</u>
Net Change in Fund Balances	(6,448,936)	592,678	9,187,223	390,525	3,721,490
Fund Balances, July 1	<u>11,754,071</u>	<u>1,711,412</u>	<u>12,624,806</u>	<u>8,093,299</u>	<u>34,183,588</u>
Fund Balances, June 30	<u>\$ 5,305,135</u>	<u>\$ 2,304,090</u>	<u>\$ 21,812,029</u>	<u>\$ 8,483,824</u>	<u>\$ 37,905,078</u>

The notes to the financial statements are an integral part of this statement.

Independent School District No. 281
 New Hope, Minnesota
 Reconciliation of the Statement of Revenues, Expenditures and
 Changes in Fund Balances
 to the Statement of Activities
 Governmental Funds
 For the Year Ended June 30, 2025

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

Total Net Change in Fund Balances - Governmental Funds	\$ 3,721,490
<p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation/amortization expense.</p>	
Capital outlay	13,851,580
Depreciation/amortization	(25,009,272)
<p>Governmental funds report a gain (loss) on sale of capital assets to the extent of cash exchanged, whereas the disposition of the assets book value is included in the total gain (loss) in the statement of activities.</p>	
Book value of disposal of capital assets	(31,266)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The amounts below are the effects of these differences in the treatment of long-term debt and related items.</p>	
Principal repayments on bonds	17,165,000
Principal repayments on financed purchase agreements	497,273
Issuance of long-term debt	(18,475,000)
Lease payments	807,184
Premium on issuance of long-term debt	(661,070)
Amortization of bond premiums, discounts, and gain on refunded debt	937,785
<p>Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.</p>	
	420,700
<p>Long-term pension activity is not reported in governmental funds.</p>	
Pension expense	(1,579,038)
Pension revenue	3,121,838
<p>Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.</p>	
	178,345
<p>Internal service funds are used by management to charge the costs of dental premiums to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.</p>	
	37,647
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>	
Compensated absences	69,435
Other post employment benefits	208,372
	277,812
Change in Net Position - Governmental Activities	\$ (4,738,997)

Independent School District No. 281
New Hope, Minnesota
Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Local property tax levies	\$ 50,759,201	\$ 50,765,299	\$ 50,056,202	\$ (709,097)
Other local revenue				
Investment earnings	813,695	714,952	735,405	20,453
Other	4,615,057	3,231,358	6,685,597	3,454,239
Revenue from state sources	140,361,765	142,870,998	142,844,722	(26,276)
Revenue from federal sources	5,002,000	4,681,553	8,493,417	3,811,864
Total Revenues	<u>201,551,718</u>	<u>202,264,160</u>	<u>208,815,343</u>	<u>6,551,183</u>
Expenditures				
Current				
Administration	7,847,863	8,079,963	8,690,125	(610,162)
District support services	6,898,638	8,175,235	6,837,228	1,338,007
Elementary and secondary regular instruction	84,022,322	88,303,493	88,627,647	(324,154)
Vocational education instruction	1,552,874	2,181,025	1,239,724	941,301
Special education instruction	36,714,051	40,108,134	43,704,565	(3,596,431)
Community education and services	2,500	26,000	25,173	827
Instructional support services	11,895,014	13,761,757	14,137,200	(375,443)
Pupil support services	27,280,229	28,184,019	29,734,846	(1,550,827)
Sites and buildings	16,217,718	16,746,527	16,518,216	228,311
Fiscal and other fixed cost programs	807,000	807,000	878,333	(71,333)
Total current	<u>193,238,209</u>	<u>206,373,153</u>	<u>210,393,057</u>	<u>(4,019,904)</u>
Capital outlay				
Administration	-	-	16,832	(16,832)
District support services	2,940,000	3,020,000	1,448,793	1,571,207
Elementary and secondary regular instruction	814,543	817,793	141,162	676,631
Vocational education instruction	1,500	1,500	-	1,500
Special education instruction	475,000	475,000	35,925	439,075
Instructional support services	70,500	126,500	98,522	27,978
Pupil support services	-	-	7,807	(7,807)
Sites and buildings	507,747	517,747	1,679,665	(1,161,918)
Total capital outlay	<u>4,809,290</u>	<u>4,958,540</u>	<u>3,428,706</u>	<u>1,529,834</u>
Debt service				
Principal	2,390,876	2,390,876	1,304,457	1,086,419
Interest and other	356,707	356,707	387,123	(30,416)
Total debt service	<u>2,747,583</u>	<u>2,747,583</u>	<u>1,691,580</u>	<u>1,056,003</u>
Total Expenditures	<u>200,795,082</u>	<u>214,079,276</u>	<u>215,513,343</u>	<u>(1,434,067)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>756,636</u>	<u>(11,815,116)</u>	<u>(6,698,000)</u>	<u>5,117,116</u>
Other Financing Source				
Sale of capital assets	1,515	1,515	186,504	184,989
Insurance recovery	-	-	62,878	62,878
Transfer out	-	-	(318)	(318)
Total Other Financing Sources	<u>1,515</u>	<u>1,515</u>	<u>249,064</u>	<u>247,549</u>
Net Change in Fund Balances	758,151	(11,813,601)	(6,448,936)	5,364,665
Fund Balances, July 1	<u>11,754,071</u>	<u>11,754,071</u>	<u>11,754,071</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 12,512,222</u>	<u>\$ (59,530)</u>	<u>\$ 5,305,135</u>	<u>\$ 5,364,665</u>

Independent School District No. 281

New Hope, Minnesota
Statement of Net Position
Internal Service Funds
June 30, 2025

Current Assets	
Cash and temporary investments	\$ 1,800,641
Prepaids items	<u>136,898</u>
Total Assets	<u>1,937,539</u>
Current Liabilities	
Claims payable	<u>2,346,706</u>
Net Position	
Unrestricted	<u><u>\$ (409,167)</u></u>

Independent School District No. 281
 New Hope, Minnesota
 Statement of Revenues, Expenses and Changes in Net Position
 Internal Service Funds
 For the Year Ended June 30, 2025

Operating Revenues		
Charges to other funds		
Contributions from governmental funds		\$ 22,258,103
<hr/>		
Operating Expenses		
Dental Benefit Claims		1,365,602
Health Benefit Claims		20,902,032
Total operating expenses		<u>22,267,634</u>
Operating Loss		(9,531)
Nonoperating Revenues		
Interest earned on investments		<u>47,178</u>
Change in Net Position		37,647
Net Position, July 1		<u>(446,814)</u>
Net Position, June 30		<u><u>\$ (409,167)</u></u>

Independent School District No. 281

New Hope, Minnesota

Statement of Cash Flows

Internal Service Funds

For the Year Ended June 30, 2025

Cash Flows from Operating Activities	
Receipts from interfund premiums	\$ 22,121,205
Payments for dental claims	(1,369,437)
Payments for health claims	<u>(21,584,021)</u>
Net Cash Provided (Used) by Operating Activities	(832,253)
Cash Flows from Investing Financing Activities	
Interest received on investments	<u>47,178</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(785,075)
Cash and Cash Equivalents, July 1	<u>2,585,716</u>
Cash and Cash Equivalents, June 30	<u><u>\$ 1,800,641</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating income (loss)	\$ (9,531)
Adjustments to reconcile operating income to net cash	
provided (used) by operating activities	
Increase (Decrease) in assets	
Prepays items	(136,898)
(Increase) Decrease in liabilities	
Accounts payable	<u>(685,824)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (832,253)</u></u>

Independent School District No. 281
New Hope, Minnesota
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025

	<u>Other Post Employee Benefit Trust Funds</u>
Assets	
Investments	
Mutual funds	<u>\$ 13,639,219</u>
Liabilities	
Due to other funds	<u>1,106,730</u>
Net Position	
Held in trust for employee benefits	<u><u>\$ 12,532,489</u></u>

Independent School District No. 281
 New Hope, Minnesota
 Statement of Changes in Fiduciary Net Position
 Fiduciary Funds
 For the Year Ended June 30, 2025

	<u>Other Post Employee Benefit Trust Funds</u>
Additions	
Investment earnings	\$ 1,205,774
Less: investment costs	<u>(32,393)</u>
Net investment income	<u>1,173,381</u>
 Deductions	
Retirement benefits	<u>1,106,730</u>
 Change in Net Position	 66,651
 Net Position, July 1	 <u>12,465,838</u>
 Net Position, June 30	 <u>\$ 12,532,489</u>

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Independent School District No. 281

New Hope, Minnesota

Notes to the Financial Statements

June 30, 2025

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

Independent School District No. 281 (the District), New Hope, Minnesota was incorporated under the laws of the State of Minnesota (the State). The District operates under a Board of Education form of government for the purpose of providing educational services to individuals within the area. Located in Hennepin County, the District serves pre-kindergarten through Grade 12 students in all or parts of the cities of Brooklyn Center, Brooklyn Park, Crystal, Golden Valley, New Hope, Plymouth, and Robbinsdale. The District is governed by an elected Board of Education of seven members. The District has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. The District has no component units that meet the GASB criteria.

B. District-wide and Fund Financial Statements

The district-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Separate financial statements are provided for governmental funds, proprietary fund and fiduciary funds, even though the latter are excluded from the district-wide financial statements. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The district-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary and fiduciary fund financial statements. 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 advanced, which are recognized in accordance with a statutory "tax shift" described later in these notes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. State revenue is recognized in the year to which it applies according to Minnesota statutes and accounting principles generally accepted in the United States of America. Minnesota statutes include State aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure was made. Other revenue is considered available if collected within one year.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Description of Funds

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

Major Governmental Funds

The *General fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

The *Debt Service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. The other post-employment benefits (OPEB) debt service account is used for OPEB bond issues. The regular debt service account is used for all other general obligation bonds debt service.

The *Building Construction fund* accounts for the financial resources used for the acquisition or construction of major capital facilities authorized by bond issue or under the long-term facilities maintenance program.

Nonmajor Governmental Funds

The *Food Service special revenue fund* is used to account for food service revenue and expenditures.

The *Community Service special revenue fund* accounts for services provided to residents in the areas of recreation, civic activities, non-public pupils, adult or early childhood programs, or other similar services.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Proprietary Fund

The *Internal Service fund* accounts for the District's self-insurance dental and health plans. Both District and employee insurance premiums are deposited into and paid from this fund.

Fiduciary funds account for assets held by the District in a trustee capacity or as an agent on behalf of others:

The *Employee Benefit Trust fund* is used to administer assets held in an irrevocable trust to fund post-employment benefits for eligible employees.

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

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. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Cash balances from all funds are pooled and invested to the extent available in certificates of deposits and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds.

The District may also invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.
2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.

Independent School District No. 281

New Hope, Minnesota

Notes to the Financial Statements

June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

8. Repurchase or reverse repurchase 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, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
9. Guaranteed Investment Contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

The MN Trust Term Series, Investment Shares Series and Limited Term Duration Series portfolios are separate portfolios with a fixed investment term and a designated maturity. These are external investment pools regulated by Minnesota Statutes and not registered with the Securities and Exchange Commission. A Term Series Portfolio consists of investments in certificates of deposit, obligations of the U.S. Government, its agencies and instrumentalities, and municipal obligations. These investments are reported at amortized cost. There are no restrictions or limitations on withdrawals from the MN Trust Investment Shares Portfolio. The MN Trust Term Series are intended to be held until maturity; a participant's withdrawal prior to maturity will require 7-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 to recoup any associated penalties, charges, losses, or other costs associated with the early redemption of the investments therein.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. 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; Level 3 inputs are significant unobservable inputs. The District's recurring fair value measurements are listed in detail on page 61 and are valued using quoted market prices (Level 1 inputs) and matrix pricing models (Level 2 inputs).

Property Taxes

The Board of Education annually adopts a tax levy and certifies it to the County in December for collection in the following calendar year. The County is responsible for collecting all property taxes for the District. These taxes attach an enforceable lien on taxable property within the District on January 1 and are payable by the property owners in May and October of each year. The taxes are collected by the County Treasurer and tax settlements are made to the District three or four times throughout the year.

Statutory funding formulas determine the majority of the District revenue in the General and special revenue funds. This revenue is divided between property taxes and State aids by the legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift." The remaining portion of taxes collectible in 2025 is recorded as deferred inflow of resources, property taxes levied for subsequent year.

Current property taxes receivable is the uncollected portion of the taxes levied in 2024 and collectible in 2025. This levy is offset with a deferred inflow of resources, property taxes levied for subsequent year. Delinquent property taxes receivable is the uncollected portion of the taxes levied prior to 2024 and not yet collected. Delinquent property taxes receivable is offset with a deferred inflow of resources, unavailable revenue delinquent property taxes.

Due from the Department of Education and Federal Government

Due from the Department of Education and Federal Government includes amounts billed for services provided before year end as well as amounts for expenditures that have been incurred before year end that will be reimbursed with state and federal funding. No substantial losses are anticipated from present receivable balances, therefore no allowance for uncollectible has been recorded.

Independent School District No. 281

New Hope, Minnesota

Notes to the Financial Statements

June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

Advances between funds, as reported in the fund financial statements, are offset by a fund balance nonspendable account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectible. No allowance for uncollectible has been recorded. The only receivable not expected to be collected within one year are currently property taxes receivable.

Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both district-wide and fund financial statements. Prepaid items are accounting for under the purchases method.

Net Other Postemployment Benefit Asset

For purposes of measuring the net other postemployment benefit (OPEB) asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Retiree Benefits Plan ("the Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. See the investment note for fair value measurements.

Capital Assets

Capital assets include property, plant, equipment, infrastructure assets (e.g., roads, parking lots, sidewalks and similar items) and right to use leased assets. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Right to use assets are recorded at the value of the related lease liability. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Independent School District No. 281
 New Hope, Minnesota
 Notes to the Financial Statements
 June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Property, plant and equipment of the District are depreciated using the straight line method over the following estimated useful lives:

Assets	Useful Lives in Years
Buildings	20 - 50
Improvements other than Buildings	20 - 50
Building and improvements (right to use)	5 - 50
Equipment and Machinery	5 - 20

Right to use assets are amortized over the remaining life of the asset or the related lease term, whichever is shorter.

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualify for reporting in this category. Accordingly, the items, deferred pension resources and deferred other post-employment benefit resources, are reported only in the statement of net position. These items result from actuarial calculations and current year pension and OPEB contributions made subsequent to the measurement date.

Pensions

Teachers Retirement Association (TRA)

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Teachers Retirement Association (TRA) and additions to/deductions from TRA's fiduciary net position have been determined on the same basis as they are reported by TRA.

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 Teacher's Retirement Fund Association (DTRFA) in 2015. The General fund is typically used to liquidate the governmental net pension liability. Additional information can be found in Note 4.

Public Employees Retirement Association (PERA)

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 additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year end is June 30. 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. The General fund is typically used to liquidate the governmental net pension liability.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

The total pension expense for the General Employee Plan (GERP) and Teachers Retirement Association (TRA) is as follows:

	GERP	TRA	Total All Plans
District's proportionate share	\$ 1,504,438	\$ 6,305,261	\$ 7,809,699
Proportionate share of State's contribution	10,073	376,687	386,760
Total pension expense	\$ 1,514,511	\$ 6,681,948	\$ 8,196,459

Compensated Absences Payable

Under the terms of collectively bargained contracts, eligible employees accrue vacation and sick leave at varying rates as specified by contract, portions of which may be carried over to future years. Employees are reimbursed for any unused, accrued vacation upon termination. Compensated absences are accrued in the governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end. Unused vacation and sick time is accrued as it is earned in the government-wide financial statements. In fiscal year 2025 the District had USI Consulting Group complete and actuarial valuation to determine the liability under GASB Statement No. 101.

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has five types of items that qualify for reporting in this category. Accordingly, one of the items, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: delinquent property taxes. The other type of deferred inflows reported in the governmental funds balance sheet and statement of net position is property taxes levied for subsequent years. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other items are the deferred pension and deferred other post-employment benefit resources reported in the statement of net position of the government-wide statements. These items result from the difference between expected and actual experience, the net difference between projected and actual investments earnings on pension and OPEB plan investments, changes in assumptions and changes in proportion and differences between entity contributions and proportionate share of contributions.

Long-term Obligations

In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources.

Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Self-Insurance

The District has established two internal service funds to account for and finance its uninsured risk of loss for respective employee dental and health insurance plans. The plans 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 the internal service funds on behalf of program participants based on provisional rates determined by insurance company estimates of monthly claims paid for each coverage class, plus the stop-loss health insurance premium costs and administrative service charges.

District claim liabilities are reported when it is probable that a loss has occurred, and the amount can be reasonably estimated. Liabilities include an estimate 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 consider 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 as follows:

Fiscal Year Ended June 30,	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2023	\$ 42,572	\$ 1,302,617	\$ 1,321,303	\$ 23,886
2024	23,886	1,321,789	1,319,107	26,568
2025	26,568	1,365,602	1,369,437	22,733

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

Fiscal Year Ended June 30,	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2023	\$ 2,067,625	\$ 19,228,089	\$ 18,857,711	\$ 2,438,003
2024	2,438,003	21,208,001	20,640,042	3,005,962
2025	3,005,962	20,902,032	21,584,021	2,323,973

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is displayed in three components:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.
- b. Restricted net position - Consists of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets".

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

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Balance

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

Nonspendable - Amounts that cannot be spent because they are not in spendable form, such as prepaid items and inventory.

Restricted - Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the Board of Education, which is the District's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Board of Education modifies or rescinds the commitment by resolution.

Assigned - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the Board of Education itself or by an official to which the governing body delegates the authority. The Board of Education has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the Superintendent or Director of Business Services.

Unassigned - The residual classification for the General fund and also negative residual amounts in other funds.

The District considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The District has formally adopted a fund balance policy for the General fund. The District's policy is to maintain a minimum unassigned fund balance of 6.5 percent of expenditures.

Note 2: Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General fund, special revenue funds and the Debt Service fund. All annual appropriations lapse at fiscal year-end.

Budgets are prepared for the General, special revenue, capital projects and Debt Service funds on the same basis and using the same accounting practices that are used in accounting and preparing financial statements for the funds.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 2: Stewardship, Compliance and Accountability (Continued)

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to July 1, the budget is prepared by the Chief Financial Officer to be adopted by the Board of Education.
2. Budgets for all General, special revenue and Debt Service funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).
3. Budgeted amounts are as amended.
4. Budget appropriations lapse at year-end.
5. The legal level of control is the fund level.
6. The District does not use encumbrance accounting.

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2025, expenditures exceeded appropriations in the following funds:

Fund	Budget	Actual	Excess of Expenditures Over Appropriations
Major			
General fund	\$ 214,079,276	\$ 215,513,343	\$ 1,434,067
Nonmajor			
Community Service	12,072,159	12,516,178	444,019

The excess of expenditures over appropriations were funded by revenues in excess of budget in both the General fund and Community Service fund.

Note 3: Detailed Notes on All Funds

A. Deposits and Investments

Deposits

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the District's deposits and investments may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the Board of Education, the District maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all District deposits be protected by insurance, surety bond or collateral. The fair value of collateral pledged must equal 110 percent of the deposits not covered by insurance, bonds, or irrevocable standby letters of credit from Federal Home Loan Banks.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 3: Detailed Notes on All Funds (Continued)

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any Federal agency.

At year end the District's carrying amount of deposits was \$6,300,640 and the bank balance was \$7,205,429. Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a 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 selection should be approved by the government entity. The collateral coverage was sufficient for 2025.

Investments

At year end, the District had the following investments that are insured or registered, or securities held by the District's agent in the District's name:

Types of Investments	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	6/30/2025	Fair Value Measurement Using		
				Level 1	Level 2	Level 3
Pooled Investments at Net Asset Value (NAV)						
MN Trust TERM Series	N/A	Less than 1 year	\$54,094,007	\$ -	\$ -	\$ -
Broker Money Market	N/A	Less than 1 year	13,639,219	-	-	-
Non-pooled Investments at Fair Value						
Brokered Certificates of Deposit	N/A	1 to 3 years	4,867,053	-	4,867,053	-
Total Investments			<u>\$72,600,279</u>	<u>\$ -</u>	<u>\$ 4,867,053</u>	<u>\$ -</u>

- (1) Ratings are provided by various credit ratings agencies where applicable to indicate association's credit risk.
(2) Interest rate risk is disclosed using the segmented time distribution method.
N/A Indicates not applicable or available.

Independent School District No. 281
 New Hope, Minnesota
 Notes to the Financial Statements
 June 30, 2025

Note 3: Detailed Notes on All Funds (Continued)

The investments of the District are subject to the following risks:

- *Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota statutes limit the District's investments to the list on page 64 of the notes.
- *Custodial Credit Risk.* The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.
- *Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.
- *Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.
- *Foreign Currency Risk.* Foreign currency risk is the financial risk arising from fluctuations in the value of a base currency against a foreign currency in which an asset or obligation is held.

A reconciliation of cash and temporary investments as shown on the financial statements for the District follows:

Carrying Amount of Deposits	\$ 6,300,640
Carrying Amount of Investments	<u>72,600,279</u>
 Total Carrying Amount	 <u>\$ 78,900,919</u>
 As Reported in the Basic Financial Statements	
Statement of net position	
Cash and temporary investments	\$ 65,261,700
Statement of fiduciary net position	
Cash and temporary investments	<u>13,639,219</u>
 Total Cash and Temporary Investments	 <u>\$ 78,900,919</u>

B. Interfund Receivables and Payable

Receivable Fund	Payable Fund	Amount
Primary Government	Custodial Fund	
General	OPEB Irrevocable Trust Fund	<u>\$ 1,106,730</u>

The amounts due from OPEB Irrevocable Trust fund represents health insurance costs set to be paid back to the General fund as of June 30, 2025.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 3: Detailed Notes on All Funds (Continued)

C. Property Taxes

Current property taxes receivable are recorded for uncollected taxes levied in 2024 and payable in 2025. The total levy is deferred for subsequent years' operations.

Delinquent property taxes receivable represents uncollected taxes from the previous six years' property tax levies.

	Major Funds		Other	Total
	General	Debt Service	Governmental Funds	
Current Taxes	\$ 24,393,030	\$ 12,320,862	\$ 1,269,265	\$ 37,983,157
Delinquent Taxes	497,428	212,052	44,016	753,496
 Total Reported Taxes Receivable	 <u>\$ 24,890,458</u>	 <u>\$ 12,532,914</u>	 <u>\$ 1,313,281</u>	 <u>\$ 38,736,653</u>

D. Capital Assets

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

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets not Being Depreciated / Amortized				
Land	\$ 1,218,930	\$ -	\$ -	\$ 1,218,930
Construction in progress	9,740,707	6,370,715	(12,864,334)	3,247,088
Total Capital Assets, not Being Depreciated / Amortized	<u>10,959,637</u>	<u>6,370,715</u>	<u>(12,864,334)</u>	<u>4,466,018</u>
Capital Assets Being Depreciated / Amortized				
Buildings and improvements	11,313,807	1,504,652	-	12,818,459
Equipment	44,841,368	1,591,799	-	46,433,167
Buildings	535,408,495	17,248,748	(627,835)	552,029,408
Buildings and improvements (right to use)	9,725,025	-	-	9,725,025
Total Capital Assets Being Depreciated / Amortized	<u>601,288,695</u>	<u>20,345,199</u>	<u>(627,835)</u>	<u>621,006,059</u>
Less Accumulated Depreciation / Amortized for				
Buildings and improvements	(6,801,098)	(386,611)	-	(7,187,709)
Equipment	(31,745,630)	(3,465,924)	-	(35,211,554)
Buildings	(263,887,897)	(20,204,910)	596,569	(283,496,238)
Buildings and improvements (right to use)	(2,200,946)	(951,827)	-	(3,152,773)
Total Accumulated Depreciation / Amortization	<u>(304,635,571)</u>	<u>(25,009,272)</u>	<u>596,569</u>	<u>(329,048,274)</u>
Total Capital Assets Being Depreciated / Amortized, Net	<u>296,653,124</u>	<u>(4,664,073)</u>	<u>(31,266)</u>	<u>291,957,785</u>
Governmental Activities Capital Assets, Net	<u>\$ 307,612,761</u>	<u>\$ 1,706,642</u>	<u>\$ (12,895,600)</u>	<u>\$ 296,423,803</u>

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 3: Detailed Notes on All Funds (Continued)

Depreciation and amortization expense was charged to functions of the District as follows:

Administration	\$ 1,116
District support services	1,100,346
Elementary and secondary regular instruction	131,626
Vocational education instruction	2,167
Special education instruction	20,185
Pupil support services	264,094
Instructional Support	24,436
Sites and Buildings	<u>23,465,302</u>
 Total Depreciation / Amortization Expense - Governmental Activities	 <u><u>\$ 25,009,272</u></u>

Construction Commitments

The District is committed to a number of contracts for the construction and improvement of various district properties. At June 30, 2025, the remaining commitment under these contracts is approximately \$2,985,627.

E. Long-term Liabilities

Lease Payable

Liabilities related to Leases as of June 30, 2025 :

Description	Total Lease Liability	Interest Rate	Issue Date	Final Maturity	Balance at Year End
Building Lease - 5420-5440 HWY 169	\$ 3,807,083	2.95 %	04/01/23	05/31/33	\$ 3,179,499
Building Lease - Crystal Learning CTR	5,917,942	3.72	09/06/16	09/30/31	<u>3,993,182</u>
 Total					 <u><u>\$ 7,172,681</u></u>

On 07/01/2021, Robbinsdale School District 281, MN entered into a 123 month lease as Lessee for the use of the Crystal Learning center. The monthly fixed payments are \$53,215. The lease has an interest rate of 3.7200%.

On 04/01/2023, Robbinsdale School District 281, MN entered into a 122 month lease as Lessee for the use of Building - 5420-5440 HWY 169 N. The monthly fixed payments are \$32,594. The lease has an interest rate of 3.5600%.

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30,	Leases Payable		
	Principal	Interest	Total
2026	\$ 860,660	\$ 247,496	\$ 1,108,1
2027	916,494	215,049	1,131,5
2028	974,304	181,001	1,155,3
2029	1,035,612	143,844	1,179,4
2030	1,099,123	104,883	1,204,0
2031 - 2032	<u>2,286,488</u>	<u>38,961</u>	<u>2,325,4</u>
 Total	 <u><u>\$ 7,172,681</u></u>	 <u><u>\$ 931,234</u></u>	 <u><u>\$ 8,103,9</u></u>

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 3: Detailed Notes on All Funds (Continued)

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. In addition, general obligation bonds have been issued to refund general obligation bond.

General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End	Due within One Year
G.O. Alternative Facility						
Series 2014A	\$ 13,425,000	3.00 %	5/1/2014	2/1/2026	\$ 6,570,000	\$ 6,570,000
Series 2015A	17,100,000	3.00 - 4.00	8/25/2015	2/1/2028	14,900,000	4,400,000
Series 2016C	40,800,000	2.00 - 3.00	6/1/2016	2/1/2032	40,800,000	-
Series 2018A	14,200,000	3.00 - 5.00	5/30/2018	2/1/2032	10,035,000	1,745,000
Series 2019B	16,605,000	3.00 - 5.00	12/19/2019	2/1/2040	13,655,000	310,000
Series 2020A	16,760,000	2.00 - 4.00	11/19/2020	2/1/2041	16,005,000	90,000
Series 2021A	21,200,000	2.00 - 5.00	10/21/2021	2/1/2042	20,325,000	295,000
Series 2022A	18,060,000	4.375 - 5.000	10/27/2022	2/1/2040	17,795,000	320,000
Series 2023A	19,260,000	4.125 - 5.000	11/9/2023	2/1/2044	19,260,000	-
Series 2024A	18,475,000	4.000 - 5.000	11/18/2024	2/1/2045	18,475,000	250,000
G.O. Refunding Bonds						
Series 2016B (2006B)	4,655,000	2.00 - 5.00	6/1/2016	2/1/2027	1,680,000	830,000
Series 2017A (2008A and 2008B)	9,045,000	2.00 - 5.00	5/24/2017	2/1/2029	4,515,000	1,250,000
Series 2020B (2011A and 2012A)	13,270,000	2.00 - 5.00	11/19/2020	2/1/2032	4,005,000	480,000
G.O. Capital Bonds						
Series 2016A Capital Bonds	8,910,000	2.00 - 4.00	3/9/2016	2/1/2031	6,130,000	860,000
Certificates of Participation						
2016D	9,535,000	2.00 - 2.500	7/19/2016	4/1/2031	<u>4,175,000</u>	<u>660,000</u>
Total Bonds					<u>\$ 198,325,000</u>	<u>\$18,060,000</u>

Annual debt service requirements to maturity for general obligation bonds and notes are as follows:

Year Ending June 30,	Financed Purchases		
	Principal	Interest	Total
2026	\$ 520,163	\$ 81,867	\$ 602,030
2027	487,271	56,636	543,907
2028	261,406	36,177	297,583
2029	268,635	28,947	297,582
2030	276,066	21,517	297,583
2031 - 2032	<u>575,264</u>	<u>19,904</u>	<u>595,168</u>
Total	<u>\$ 2,388,805</u>	<u>\$ 245,048</u>	<u>\$ 2,633,853</u>

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 3: Detailed Notes on All Funds (Continued)

Financed Purchases

Description	Total Lease Liability	Interest Rate	Issue Date	Payment Terms	Payment Amount	Balance at Year End
Pilgrim Lane Addition	\$ 1,942,000	2.49 %	10/27/16	183 Months	\$ 10,612	\$ 1,002,483
SEA Addition	1,701,000	3.04	06/01/17	176 Months	9,665	880,794
Daimler Buses	1,050,060	5.35	08/01/23	36 Months	304,447	505,528
Total						<u>\$ 2,388,805</u>

The District has entered into two agreements to finance the construction of an addition to Pilgrim Lane Elementary School and the construction of two additions to the School of Engineering and Arts (SEA). If the District fails to make the payments specified in these agreements or otherwise defaults on the agreement, the lender may 1) enter the property and take possession without terminating the agreement, holding the District responsible for the difference in the net income derived from such possession and the payments due under this agreement, 2) exclude the District from possession of the property and attempt to sell or lease the property, holding the District responsible for the payments due under this agreement until the property is sold or leased, or 3) take legal action to force performance under the terms of the agreement.

The District has entered into an agreement with Daimler to finance the purchase of eight 2024 Thomas Buses. The agreement started on August 1, 2023 and runs through July 17, 2026. The District has agreed to a yearly payment in the amount of \$304,447. The interest on this agreement is 5.35%.

Annual debt service requirements to maturity for financed purchases are as follows:

Year Ending June 30,	Financed Purchases		
	Principal	Interest	Total
2026	\$ 520,163	\$ 81,867	\$ 602,030
2027	487,271	56,636	543,907
2028	261,406	36,177	297,583
2029	268,635	28,947	297,582
2030	276,066	21,517	297,583
2031 - 2032	575,264	19,904	595,168
Total	<u>\$ 2,388,805</u>	<u>\$ 245,048</u>	<u>\$ 2,633,853</u>

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 3: Detailed Notes on All Funds (Continued)

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2025 was as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
General obligation bonds	\$ 192,195,000	\$ 18,475,000	\$ (16,520,000)	\$ 194,150,000	\$ 17,400,000
Certificates of participation	4,820,000	-	(645,000)	4,175,000	660,000
Premium on bonds issued	8,712,672	661,070	(937,785)	8,435,957	-
Financed purchase	2,886,078	-	(497,273)	2,388,805	520,163
Leases Payable	7,979,865	-	(807,184)	7,172,681	860,660
Compensated absences payable	15,429,438	-	(69,860)	15,359,578	-
 Governmental Activity Long-term Liabilities	 <u>\$ 232,023,053</u>	 <u>\$ 19,136,070</u>	 <u>\$ (19,477,102)</u>	 <u>\$ 231,682,021</u>	 <u>\$ 19,440,823</u>

*Balances shown net of increases and decreases

The General fund has typically been used to liquidate the capital lease payable, compensated absences payable obligations and pension obligations. The Debt Service fund has typically been used to liquidate the general obligation bonds obligation.

Independent School District No. 281

New Hope, Minnesota

Notes to the Financial Statements

June 30, 2025

Note 3: Detailed Notes on All Funds (Continued)

F. Components of Fund Balance

At June 30, 2025, portions of the District's fund balance are not available for appropriation due to not being in spendable form (Nonspendable), legal restrictions (Restricted), Board of Education action (Committed), policy and/or intent (Assigned). The following is a summary of the components of fund balance:

Fund	General	Debt Service	Building Construction	Other Governmental Funds	Total
Nonspendable					
Prepaid items	\$ 1,246,363	\$ 475	\$ -	\$ 2,155	\$ 1,248,993
Inventories	-	-	-	79,893	79,893
Total Nonspendable	<u>\$ 1,246,363</u>	<u>\$ 475</u>	<u>\$ -</u>	<u>\$ 82,048</u>	<u>\$ 1,328,886</u>
Restricted for					
Educational purposes					
Student activity accounts	\$ 76,384	\$ -	\$ -	\$ -	\$ 76,384
Scholarships	516,415	-	-	-	516,415
Capital projects levy	6,400,553	-	-	-	6,400,553
Literacy incentive aid	920,680	-	-	-	920,680
Operating capital	2,817,708	-	-	-	2,817,708
Area learning center	910,900	-	-	-	910,900
Quality compensation	204,867	-	-	-	204,867
Safe schools	368,338	-	-	-	368,338
Read act - Illiteracy aid	428,756	-	-	-	428,756
Read act - tchr training compensation	139,572	-	-	-	139,572
Long-term facilities maintenance	451,184	-	-	-	451,184
Student support	194,596	-	-	-	194,596
Medical assistance	1,396,835	-	-	-	1,396,835
Community education	-	-	-	2,223,811	2,223,811
Early childhood family education	-	-	-	264,968	264,968
School readiness	-	-	-	47,774	47,774
Adult basic education	-	-	-	363,341	363,341
Community service	-	-	-	131,930	131,930
Debt service	-	2,303,615	-	-	2,303,615
Building construction	-	-	21,812,029	-	21,812,029
Food service	-	-	-	5,369,952	5,369,952
Total Restricted	<u>\$ 14,826,788</u>	<u>\$ 2,303,615</u>	<u>\$ 21,812,029</u>	<u>\$ 8,401,776</u>	<u>\$ 47,344,208</u>
Unassigned					
General fund	<u>\$ (10,768,016)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,768,016)</u>

Restricted for Student Activity Accounts - This amount represents available resources for student activities. Revenues are derived from donations and fundraising and expenditures are for student activities at each site.

Restricted for Operating Capital - This amount represents available resources dedicated for capital expenditure building projects, equipment purchases, vehicles and computer hardware and software. Revenues are derived from tax levies and State aids and expenditures are for repair and restoration of existing facilities and construction of new facilities, purchase of equipment, computers, software, textbooks and library books.

Restricted for Long-term Facilities Maintenance - This amount represents resources available for maintaining facilities.

Restricted for Capital Projects Levy - This amount represents available resources from the capital projects levy to be used for building construction.

Independent School District No. 281

New Hope, Minnesota

Notes to the Financial Statements

June 30, 2025

Note 3: Detailed Notes on All Funds (Continued)

Restricted for Medical Assistance - This amount represents available resources for medical assistance.

Restricted for Scholarships - This amount represents funds restricted and set aside to be awarded to students in the form of scholarships.

Restricted for Literacy Incentive Aid - This amount represents resources restricted for efforts towards improving students' test scores.

Restricted for Area Learning Center - This amount represents resources restricted for the area learning center.

Restricted for Quality Compensation - This amount represents resources restricted for quality compensation related to alternative teacher professionals.

Restricted for Safe Schools - This amount represents resources restricted to spending on keeping schools safe.

Restricted for Read act literacy and teacher training aid - This amount represents resources restricted for teacher compensation related to read act training.

Restricted for Student Support - This amount represents resources restricted to be used for student support personnel that are in addition to current staff levels.

Restricted for Community Education - This amount represents available resources for community education classes. Revenues are derived from local tax levies and State aids and expenditures are for salaries, benefits and supplies. Any deficits can be eliminated by future tax levies and State aids.

Restricted for Early Childhood Family Education (ECFE) - This amount represents available resources for ECFE classes. Revenues are derived from local tax levies and State aids and expenditures are for salaries, benefits and supplies.

Restricted for School Readiness - This amount represents available resources to provide services for learning readiness programs. Related to Finance Code 344, School Readiness, Minnesota statute 124D.16, includes aids, fees, grants and all other revenues received by the District.

Restricted for Adult Basic Education - This amount represents restricted resources for the Minnesota Adult Basic Education program which serves to assist adults who are working towards high school credentials, learning English, improving basic skills, and/or preparing for post-secondary education or employment.

Restricted for Community Service - This amount represents restricted resources for community service stipulated by constitution, external resource providers, or through enabling legislation.

Restricted for Debt Service - This amount represents available resources dedicated exclusively for debt service payments. Revenues are derived from tax levies and expenditures are for principal, interest and paying agent fees.

Restricted for Building Construction - This amount represents available resources dedicated exclusively for building construction projects. Revenues are derived from the issuance of bonds and expenditures are for building construction costs.

Restricted for Food Service – This amount represents available resources for the nutrition program. Revenues are derived from state, federal and local sources, along with sales and other conversion of assets and expenditures are primarily for salaries, benefits, supplies, and materials.

Independent School District No. 281
 New Hope, Minnesota
 Notes to the Financial Statements
 June 30, 2025

Note 4: Defined Benefit Pension Plans - Statewide

A. Teacher Retirement Association (TRA)

1. Plan Description

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

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

2. Benefits Provided

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

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

Tier I:	Step Rate Formula	Percentage
Basic	First ten years of service	2.2 percent per year
	All years after	2.7 percent per year
Coordinated	First ten years if service years are prior to July 1, 2006	1.2 percent per year
	First ten years if service years are July 1, 2006 or after	1.4 percent per year
	All other years of service if service years are prior to July 1, 2006	1.7 percent per year
	All other years of service if service years are July 1, 2006 or after	1.9 percent per year

With these provisions:

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

or

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

For years of service prior to July 1, 2006, a level formula of 1.7% per year for coordinated members and 2.7% per year for basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9% per year for coordinated members and 2.7% 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:

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 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.

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.

3. Contributions

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for the fiscal year 2025 for coordinated were 7.75% for the employee and 8.75% for the employer. Basic rates were 11.25% for the employee and 12.75% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2025, 2024, and 2023 were \$8,173,137, \$8,072,904, and \$7,435,994. The District's contributions were equal to the required contributions for each year as set by state statute.

4. Actuarial Assumptions

The total pension liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information	
Experience Studies	August 2, 2023 (demographic and economic assumptions)
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
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% after June 30, 2028
Cost of Living Adjustment	1% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually
Mortality Assumption	
Pre-retirement	PubT-2010(A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Healthy Retirees	PubT-2010 (A) Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Beneficiaries	Pub-2010 (A) Contingent Survivor Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Disabled Retirees	PubNS-2010 Disabled Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.

*The assumptions prescribed are based on the experience study dated August 2, 2023. For GASB 67 purposes, the long-term rate of return assumptions is selected by TRA management in consultation with actuary.

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

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	33.5 %	5.10 %
International Equity	16.5	5.30
Fixed Income	25.0	0.75
Private Markets	25.0	5.90
Total	<u>100.0 %</u>	

Independent School District No. 281
 New Hope, Minnesota
 Notes to the Financial Statements
 June 30, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Changes in the actuarial assumptions since the 2022 valuation:

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

5. Discount Rate

The discount rate used to measure the total pension liability was 7%. 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.

6. Net Pension Liability

On June 30, 2025, The District reported a liability of \$88,490,274 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. The District's proportionate share was 1.3926% at the end of the measurement period and 1.3679% for the beginning of the year.

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

District's Proportionate Share of Net Pension Liability	\$ 88,490,274
State's Proportionate Share of Net Pension Liability Associated with the District	<u>5,422,476</u>
 Total	 <u><u>\$ 93,912,750</u></u>

For the year ended June 30, 2025, the District recognized pension expense of \$6,305,261. It also recognized \$376,687 as an decrease to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$176 million to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the \$176 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$2,453,299 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.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

On 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	\$ 4,246,198	\$ 1,158,907
Changes in Actuarial Assumptions	8,708,125	15,105,449
Net Difference Between Projected and Actual Investment Earnings	-	3,914,075
Changes in Proportion	1,699,406	-
Contributions Paid to PERA Subsequent to the Measurement Date	8,173,137	-
Total	\$ 22,826,866	\$ 20,178,431

The \$8,173,137 reported as deferred outflows of resources related to pensions resulting from District Contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and (deferred inflows of resources) will be recognized in pension expense as follows:

2026	\$ (5,771,196)
2027	7,432,950
2028	3,235,503
2029	(4,860,516)
2030	(3,922,120)
Thereafter	(1,639,323)

7. Pension Liability Sensitivity

The following presents the net pension liability of TRA calculated using the discount rate of 7%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6%) or one percentage point higher (8%) than the current rate (preparer instructions: multiply the allocation % by TRA's sensitivity footnote info).

	District's Proportionate Share of NPL		
	1 Percent Decrease (6%)	Current (7%)	1 Percent Increase (8%)
Teachers Retirement Association	\$ 155,836,550	\$ 88,490,274	\$ 57,934,395

8. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at <https://minnesotatra.org>, by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

B. Public Employees Retirement Association (PERA)

1. Plan Description

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

General Employees Retirement Plan (General Plan)

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

2. Benefits Provided

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

General Employees Plan Benefits

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 highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 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 postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

Independent School District No. 281
 New Hope, Minnesota
 Notes to the Financial Statements
 June 30, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

3. Contributions

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

General Employees Fund Contributions

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2025 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the General Employees Fund for the years ending June 30, 2025, 2024 and 2023, were \$2,600,392, \$2,494,902 and \$2,261,901, respectively. The District's contributions were equal to the required contributions for each year as set by state statute.

4. Pension Costs

General Employees Fund Pension Costs

At June 30, 2025, the District reported a liability of \$14,530,533 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$375,730.

District's Proportionate Share of Net Pension Liability	\$ 14,530,533
State's Proportionate Share of Net Pension Liability Associated with the District	375,730
	\$ 14,906,263
Total	\$ 14,906,263

The net pension liability was measured as of June 30, 2025, 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 PERA during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.393 percent at the end of the measurement period and 0.3792 percent for the beginning of the period.

For the year ended June 30, 2025, the District recognized pension expense of \$1,504,438 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$10,073 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

During the plan year ended June 30, 2025, 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 \$668,539 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

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	\$ 1,351,268	\$ -
Changes in Actuarial Assumptions	69,220	8,329,352
Net Difference Between Projected and Actual Investment Earnings	-	1,259,557
Changes in Proportion	580,578	-
Contributions Paid to PERA Subsequent to the Measurement Date	2,600,393	-
Total	\$ 4,601,459	\$ 9,588,909

The \$2,600,392 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended 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:

2026	\$ (4,567,654)
2027	(831,724)
2028	(1,817,594)
2029	(370,871)

5. Long-Term Expected Return on Investment

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	33.5 %	5.10 %
International Equity	16.5	5.30
Fixed Income	25.0	0.75
Private Markets	25.0	5.90
Total	100.0 %	

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

6. Actuarial Assumptions

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

Inflation is assumed to be 2.25% for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3% after 27 years of service. Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2023. The assumption changes were adopted by the board and became effective with the July 1, 2024 actuarial valuation.

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

General Employees Fund

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

7. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0 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 General Employees Plans were 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.

Independent School District No. 281
 New Hope, Minnesota
 Notes to the Financial Statements
 June 30, 2025

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

8. Pension Liability Sensitivity

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

	District's Proportionate Share of NPL		
	1 Percent Decrease (6%)	Current (7%)	1 Percent Increase (8%)
General Employees Fund	\$ 31,737,023	\$ 14,530,533	\$ 376,626

9. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 5: Postemployment Benefits Other than Pensions

A. Plan Description

The District provides post-employment benefits to certain eligible employees through the OPEB Plan, a single employer defined benefit plan administered by the District. Management of the plan is vested with the School Board of the District. All post-employment benefits are based on contractual agreements with employee groups. Eligibility is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The assets of the plan are reported in the Employee Benefit Trust Fund, administered by the District. The plan assets may be used only for the payment of benefits of the plan, in accordance with the terms of the plan. The plan does not issue a publicly available financial report.

At June 30, 2025, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	115
Active Plan Members	1,828
Total Plan Members	1,943

B. Funding Policy

Contribution requirements are negotiated between the District and union representatives. The District’s employment agreement for certain administrative officials provides for the District to pay the following premium costs for single health and dental coverage. The District has established an Other Postemployment Benefits Trust fund to fund these obligations. For the year ended June 30, 2025, the District’s average contribution rate was 0.89 percent of covered-employee payroll.

During the year ended June 30, 2025 the District’s inactive plan members received benefits totaling \$1,106,730.

C. Investments

The District’s policy regarding the allocation of invested assets is established and may be amended by the School Board. The following was the District’s adopted asset allocation policy as of June 30, 2025:

Asset Class	Long-term Expected Real Rate of Return
Domestic Equity	20.00 %
Fixed Income	70.00
International Equity	10.00
Total	100.00 %

Information regarding the concentration of investments and other investment policies of the District can be found in Note 3 of this report.

For the year ended June 30, 2025, the annual money-weighted rate of return on investments, net of investment expense, was 5.60 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 5: Postemployment Benefits Other than Pensions (Continued)

D. Actuarial Methods and Assumptions

The District's net OPEB asset of \$5,274,084 was measured as of June 30, 2025.

The total OPEB (asset) on the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	5.60%
Expected Long-term Investment Return	5.60%, net of investment expense
20-Year Municipal Bond Yield	4.90%
Inflation Rate	2.50%
Salary Increases	See sample rate in actuarial report
	Pre-65: 6.50% in 2024 grading to 5.00% over 6 years
	and then to 4.00% over the next 48 years
Medical Trend Rate	Post-65: 5.00%
Dental Trend Rate	4.00%

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale

The actuarial assumptions used in the July 1, 2024 valuation were 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.

The long-term return on assets has been set based on the plan's target investment allocation along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2025 are summarized in the following table:

Asset Class	Target Allocation
Domestic Equity	20.00 %
Fixed Income	70.00
International Equity	10.00
Total	100.00 %

The discount rate used to measure the total OPEB (asset) was 5.60 percent. Assets were projected using expected benefit payments and expected asset returns. Expected benefit payments by year were discounted using the expected asset return assumption for years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the 20-year municipal bond rate. The equivalent single rate is the discount rate.

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 5: Postemployment Benefits Other than Pensions (Continued)

E. Sensitivity of the Net OPEB (Asset)

The following presents the net OPEB (asset) of the District, as well as what the District's net OPEB (asset) 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:

1 Percent Decrease (4.60%)	Current (5.60%)	1 Percent Increase (6.60%)
\$ (4,982,808)	\$ (5,274,084)	\$ (5,555,276)

The following presents the net OPEB (asset) of the District, as well as what the District's net OPEB (asset) would be if it were calculated using a Healthcare Cost Trend Rates that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

1 Percent Decrease 5.25% decreasing to 4.00% then 3.00%	Healthcare Cost Trend Rates 6.25% decreasing to 5.00% then 4.00%	1 Percent Increase 7.25% decreasing to 6.00% then 5.00%
\$ (5,645,692)	\$ (5,274,084)	\$ (4,854,089)

F. Changes in the Net OPEB (Asset)

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2024	\$ 7,210,750	\$ 12,465,838	\$ (5,255,088)
Changes for the Year:			
Service cost	231,662	-	231,662
Interset cost	379,305	-	379,305
Assumption changes	101,307	-	101,307
Plan changes	(66,381)	-	(66,381)
Projected investment income	-	698,087	(698,087)
Differences between expected and actual experience	508,492	475,294	33,198
Benefit payments	(1,106,730)	(1,106,730)	-
Net Changes	47,655	66,651	(18,996)
Balances at June 30, 2025	\$ 7,258,405	\$ 12,532,489	\$ (5,274,084)

Plan Fiduciary Net Postion as a Percentage of the
Total OPEB Liability 172.66 %

Independent School District No. 281
New Hope, Minnesota
Notes to the Financial Statements
June 30, 2025

Note 5: Postemployment Benefits Other than Pensions (Continued)

Since the prior measurement date, the following benefits changed:

- None

Since the prior measurement date, the following plan provisions changed:

- None

Since the prior measurement date, the following assumptions changed:

- None

G. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the District recognized a negative OPEB expense of \$207,947. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability Gains	\$ 576,711	\$ 291,735
Changes in Actuarial Assumptions	117,946	143,030
Investment Losses	33,433	-
	\$ 728,090	\$ 434,765

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

Year Ended June 30:	
2026	\$ 217,834
2027	(15,552)
2028	(17,162)
2029	6,576
2030	101,629

Note 6: Other Information

A. Risk Management

The District is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The District's management is not aware of any incurred but not reported claims.

Independent School District No. 281
 New Hope, Minnesota
 Notes to the Financial Statements
 June 30, 2025

Note 6: Other Information (Continued)

B. Federal and State Receivables

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.

C. Legal Claims

The District has the usual and customary types of miscellaneous legal claims pending at year-end, mostly of a minor nature and usually covered by insurance carried for that purpose. Although the outcomes of these claims are not presently determinable, the District believes that the resolution of these matters will not have a material adverse effect on its financial position.

Note 7: Prior Period Restatement

During the current year audit a restatement was recorded to correct beginning year balances for accumulated depreciation and capital assets balances. A restatement was also done to record the beginning balance of the actuarially determined GASB Statement No. 101 compensated absences liability.

	June 30, 2025		
Fund	Net Position June 30, 2024 as Previously Reported	Restatement	Net Position July 1, 2024 as Restated
Governmental Activities	\$ 18,709,431	\$ (13,503,317)	\$ 5,206,114

Note 8: Statutory Operating Debt

As calculated by Minnesota Statute 123B.81, the District is in Statutory Operating Debt (SOD). The District is in SOD if the amount of operating debt is more than two-and one-half percent of the most recent fiscal year's expenditure amount. The District is required to develop a special operating plan with the Minnesota Department of Education (MDE) to reduce the District's deficit.

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 281
NEW HOPE, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2025

Independent School District No. 281

New Hope, Minnesota
 Required Supplementary Information
 For the Year Ended June 30, 2025

Schedule of Employer's Share of TRA Net Pension Liability

Fiscal Year Ending	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the District (b)	Total (a+b)	District's Covered Payroll (c)	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2024	1.3926 %	\$ 88,490,274	\$ 5,422,476	\$ 93,912,750	\$ 92,261,760	95.9 %	82.1 %
6/30/2023	1.3679	112,936,888	7,910,855	120,847,743	86,970,690	129.9	76.4
6/30/2022	1.3826	110,711,294	8,210,514	118,921,808	85,465,540	129.5	76.2
6/30/2021	1.3588	59,465,151	5,015,220	64,480,371	81,309,938	73.1	86.6
6/30/2020	1.4035	103,692,461	8,689,629	112,382,090	81,558,245	127.1	75.5
6/30/2019	1.4199	90,504,724	8,009,618	98,514,342	80,617,432	112.3	78.2
6/30/2018	1.4328	89,992,691	8,455,056	98,447,747	79,028,493	113.9	78.1
6/30/2017	1.4426	287,969,129	27,837,905	315,807,034	77,493,787	371.6	51.6
6/30/2016	1.4503	345,931,154	34,723,065	380,654,219	75,441,107	458.5	44.9
6/30/2015	1.3943	86,251,245	10,579,374	96,830,619	70,764,427	121.9	76.8

Schedule of Employer's TRA Contributions

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	District's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
6/30/2025	\$ 8,173,137	\$ 8,173,137	\$ -	\$ 93,407,280	8.75 %
6/30/2024	8,072,904	8,072,904	-	92,261,760	8.75
6/30/2023	7,435,994	7,435,994	-	86,970,690	8.55
6/30/2022	7,127,826	7,127,826	-	85,465,540	8.34
6/30/2021	6,610,498	6,610,498	-	81,309,938	8.13
6/30/2020	6,459,413	6,459,413	-	81,558,245	7.92
6/30/2019	6,215,604	6,215,604	-	80,617,432	7.71
6/30/2018	5,927,137	5,927,137	-	79,028,493	7.50
6/30/2017	5,812,034	5,812,034	-	77,493,787	7.50
6/30/2016	5,658,083	5,658,083	-	75,441,107	7.50

Independent School District No. 281
New Hope, Minnesota
Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

Notes to the Required Supplementary Information - TRA

Changes in Actuarial Assumptions

2024
Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family. Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience. Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience. Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience. Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

2023
The 2023 Tax Finance and Policy Bill, effective July 1, 2025 and The 2024 Omnibus Pensions and Retirement Bill contained a number of changes. The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025. The employee contribution rate will increase from 7.75% to 8% on July 1, 2025. The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024. TRA's amortization date will remain the same at 2048. The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academies will increase to reflect the 0.75% employer contribution rate increase.

2022
No changes noted.

2021
The investment return assumption was changed from 7.50 percent to 7.00 percent.

2020
Assumed termination rates were changed to more closely reflect actual experience. The pre-retirement mortality assumption was changed to RP-2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 scale. Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

2019
No changes noted.

2018
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
The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016
The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 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
The cost of living adjustment was not assumed to increase to 2.5 percent but remain at 2.0 percent for all future years. The investment return assumption was changed from 8.25 percent to 8.00 percent.

Independent School District No. 281
New Hope, Minnesota
Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

Notes to the Required Supplementary Information – TRA (Continued)

Changes in Plan Provisions

2024
No changes noted.

2023
No changes noted.

2022
No changes noted.

2021
No changes noted.

2020
No changes noted.

2019
No changes noted.

2018
The 2018 Omnibus Pension Bill contained a number of changes: The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in 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 2.5% if the funded ratio was at least 90% 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 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018. The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2017
No changes noted.

2016
No changes noted.

2015
On June 30, 2015, the Duluth Teachers Retirement Fund Association was merged into TRA. This also resulted in a state-provided contribution stream of \$14.377 million until the System becomes fully funded.

Independent School District No. 281
New Hope, Minnesota
Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

Schedule of Employer's Share of PERA Net Pension Liability

Fiscal Year Ending	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the 1.4328 (b)	Total (a+b)	District's Covered Payroll (c)	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2024	0.3930 %	\$ 14,530,533	\$ 375,730	\$ 14,906,263	\$ 33,265,360	43.7 %	86.7 %
6/30/2023	0.3792	21,204,439	584,603	21,789,042	30,158,680	70.3	83.1
6/30/2022	0.3835	30,373,327	890,358	31,263,685	28,722,427	105.7	76.7
6/30/2021	0.3856	16,466,847	502,895	16,969,742	27,760,240	59.3	87.0
6/30/2020	0.3993	23,939,860	738,197	24,678,057	28,473,027	84.1	79.0
6/30/2019	0.3937	21,766,791	676,471	22,443,262	27,843,293	78.2	80.2
6/30/2018	0.4341	24,082,088	789,866	24,871,954	29,158,627	82.6	79.5
6/30/2017	0.4442	28,357,435	-	28,357,435	28,592,707	99.2	75.9
6/30/2016	0.4506	36,586,485	-	36,586,485	27,936,987	131.0	68.9
6/30/2015	0.4383	22,714,981	-	22,714,981	25,335,733	89.7	78.2

Schedule of Employer's PERA Contributions

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	District's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
6/30/2025	\$ 2,600,392	\$ 2,600,392	\$ -	\$ 34,671,893	7.50 %
6/30/2024	2,494,902	2,494,902	-	33,265,360	7.50
6/30/2023	2,261,901	2,261,901	-	30,158,680	7.50
6/30/2022	2,154,182	2,154,182	-	28,722,427	7.50
6/30/2021	2,082,018	2,082,018	-	27,760,240	7.50
6/30/2020	2,135,477	2,135,477	-	28,473,027	7.50
6/30/2019	2,088,247	2,088,247	-	27,843,293	7.50
6/30/2018	2,186,897	2,186,897	-	29,158,627	7.50
6/30/2017	2,144,453	2,144,453	-	28,592,707	7.50
6/30/2016	2,095,274	2,095,274	-	27,936,987	7.50

Independent School District No. 281
New Hope, Minnesota
Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

Notes to the Required Supplementary Information - PERA

Changes in Actuarial Assumptions

2024

The following changes in assumptions are effective with the July 1, 2024 valuation, as recommended in the most recent experience study (dated June 29, 2023): 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

The investment return and single discount rates were changed from 6.5 percent to 7.0 percent.

2022

The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021

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

The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. 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% 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 2-5 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 Scale MP-2018 to Scale 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% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2019

The mortality projection scale was changed from MP-2017 to MP-2018.

2018

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

The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016

The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 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

The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 percent per year thereafter.

Independent School District No. 281
New Hope, Minnesota
Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

Notes to the Required Supplementary Information – PERA (Continued)

Changes in Plan Provisions

2024

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

2023

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 non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022

There were no changes in plan provisions since the previous valuation.

2021

There were no changes in plan provisions since the previous valuation.

2020

Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019

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.

2018

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 4.0 percent to 3.0 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.0 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Contribution stabilizer provisions were repealed. Postretirement benefit increases were changed from 1.0 percent per year with a provision to increase to 2.5 percent upon attainment of 90.0 percent funding ratio to 50.0 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent, beginning January 1, 2019. 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.

2017

The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter. The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016

There were no changes in plan provisions since the previous valuation.

2015

On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised.

Independent School District No. 281
New Hope, Minnesota
Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

Schedule of Changes in the District's Net OPEB (Asset) and Related Ratios

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability									
Service cost	\$ 231,662	\$ 222,251	\$ 200,124	\$ 223,017	\$ 206,124	\$ 247,748	\$ 429,786	\$ 395,745	\$ 374,192
Interest	379,305	379,668	378,058	416,828	433,866	428,049	554,056	559,636	551,130
Changes in benefit terms	-	-	16,160	-	-	-	186,435	-	-
Plan changes	(66,381)	760,828	-	-	-	-	-	-	-
Differences between expected and actual experience	508,492	-	305,941	-	(1,432)	-	(2,065,851)	-	-
Changes in assumptions	101,307	-	-	76,342	(197,299)	(65,819)	(650,979)	(15,942)	-
Benefit payments	(1,106,730)	(1,643,605)	(945,795)	(1,055,343)	(488,138)	(443,570)	(681,324)	(583,727)	(1,014,169)
Net Change in Total OPEB Liability	47,655	(280,858)	(45,512)	(339,156)	(46,879)	166,408	(2,227,877)	355,712	(88,847)
Total OPEB Liability - Beginning	7,210,750	7,491,608	7,537,120	7,876,276	7,923,155	7,756,747	9,984,624	9,628,912	9,717,759
Total OPEB Liability - Ending (a)	\$ 7,258,405	\$ 7,210,750	\$ 7,491,608	\$ 7,537,120	\$ 7,876,276	\$ 7,923,155	\$ 7,756,747	\$ 9,984,624	\$ 9,628,912
Plan Fiduciary Net Position									
Contributions - employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,001
Net investment income	1,173,381	1,096,725	510,889	(1,900,673)	2,167,133	1,103,217	1,265,190	823,399	1,039,704
Benefit payments	(1,106,730)	(1,643,605)	(945,795)	(1,055,343)	(488,138)	(443,570)	(681,324)	(583,727)	(1,014,169)
Administrative expense	-	-	-	(5,527)	(5,577)	(5,829)	(6,296)	(86,547)	(7,007)
Other deductions	-	-	-	-	-	-	(4,749,736)	-	-
Net Change in Plan Fiduciary Net Position	66,651	(546,880)	(434,906)	(2,961,543)	1,673,418	653,818	(4,172,166)	153,125	46,529
Total Plan Fiduciary Net Position - Beginning	12,465,838	13,012,718	13,447,624	16,409,167	14,735,749	14,081,931	18,254,097	18,100,972	18,054,443
Total Plan Fiduciary Net Position - Ending (b)	12,532,489	12,465,838	13,012,718	13,447,624	16,409,167	14,735,749	14,081,931	18,254,097	18,100,972
District's Net OPEB Liability (Asset) - Ending (a) - (b)	\$ (5,274,084)	\$ (5,255,088)	\$ (5,521,110)	\$ (5,910,504)	\$ (8,532,891)	\$ (6,812,594)	\$ (6,325,184)	\$ (8,269,473)	\$ (8,472,060)
Plan fiduciary net position as a percentage of the total OPEB liability	172.66 %	172.88 %	173.70 %	178.42 %	208.34 %	185.98 %	181.54 %	182.82 %	187.99
Covered - Employee Payroll	\$ 124,508,074	\$ 115,703,327	\$ 112,242,701	\$ 107,479,939	\$ 104,349,456	\$ 116,588,812	\$ 92,975,942	\$ 115,803,161	\$115,661,449
District's net OPEB liability (asset) as a percentage of covered employee payroll	(4.24) %	(4.54) %	(4.92) %	(5.50) %	(8.18) %	(5.84) %	(6.80) %	(7.14) %	(7.32) %

Independent School District No. 281
New Hope, Minnesota
Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

Schedule of Changes in the District's Net OPEB (Asset) and Related Ratios (Continued)

Benefit Changes:

In 2024, the following benefits changed:

Fifteen employees who retired at the end of 2023-2024 each received an early retirement incentive of \$40,000 paid to an HRA.

Valued as a part of this plan change is a corresponding increase in implicit and direct subsidy due to the increased incidence of retirement.

Changes in Plan Provisions:

In 2019, the following plan provisions changed:

Other post-employment benefits were added for the child nutrition, office employees, program directors, and program assistant contract groups.

Retiree premiums and district-provided contribution amounts were updated to current levels.

Changes in Assumptions:

In 2023, the following assumption changes:

The discount rate and expected long-term investment return was changed from 5.20 percent to 5.50 percent.

Medical trend rates and withdrawal rates were updated to reflect recent experience.

The mortality tables were updated from Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers)

with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

Salary increase scales for nonteachers were updated.

In 2022, the following assumption changes:

The discount rate and expected long-term investment return was changed from 5.50 percent to 5.20 percent.

The 20-year municipal bond yield was changed from 2.40 percent to 3.80 percent.

In 2021, the following assumption changes:

The 20-year municipal bond yield was changed from 2.45 percent to 2.40 percent.

Medical trend rates were changed to better anticipate short-term and long-term medical increases.

The mortality tables were updated from the RP-2014 Mortality Tables

with MP-2015 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.

The payroll growth rate was changed from a flat 3.00 percent to rates that vary by service and contract group.

In 2020, the following assumption changes:

The 20-year municipal bond yield was changed from 3.13 percent to 2.45 percent.

The medical trend rates were updated to exclude the Affordable Care Act's Excise Tax on high-cost health insurance plans, due to its repeal.

In 2019, the following assumption changes:

The healthcare trend rates were changed to reflect updated cost increase expectations.

Medical claim costs were updated to reflect recent experience and plan offerings.

Mortality and salary increase rates were updated to those used in the current PERA and TRA valuations.

Retiree coverage elections were updated to reflect recent plan experience.

The inflation rate was changed from 2.75 percent to 2.50 percent.

In 2018, the following assumptions changes:

The healthcare trend rates were increased to reflect the projected effect of the Affordable Care Act's Excise Tax on high-cost health insurance plans.

The discount rate was changed from 5.75 percent to 5.50 percent.

In 2017, the following assumptions changes:

The healthcare trend rates were changed to reflect updated cost increase expectations.

Medical claim costs were updated to reflect recent experience and plan offerings.

Withdrawal, disability, retirement, mortality, and salary increase rates were updated to correct the PERA and the TRA valuations.

Retiree coverage elections were updated to reflect recent plan experience.

The inflation rate was changed from 3.00 percent to 2.75 percent.

The discount rate was changed from 4.00 percent to 5.75 percent.

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Independent School District No. 281
New Hope, Minnesota
Required Supplementary Information (Continued)
For the Year Ended June 30, 2025

Schedule of District's Contributions

	2025	2024	2023	2022	2021	2020	2019	2018
Contractually Required Employer Contribution	\$ 1,106,730	\$ 1,643,605	\$ 945,795	\$ 1,055,343	\$ 488,138	\$ 443,570	\$ 681,324	\$ 583,727
Contributions in Relation to the Contractually Required Employer Contribution	<u>1,106,730</u>	<u>1,643,605</u>	<u>945,795</u>	<u>1,055,343</u>	<u>488,138</u>	<u>443,570</u>	<u>681,324</u>	<u>583,727</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered - Employee Payroll	\$ 124,508,074	\$ 115,703,327	\$ 112,242,701	\$ 107,479,939	\$ 104,349,456	\$ 116,588,812	\$ 92,975,942	\$ 115,803,161
Contributions as a Percentage of Covered Employee Payroll	0.89 %	1.42 %	0.84 %	0.98 %	0.47 %	0.38 %	0.73 %	0.50 %

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Schedule of Investment Returns

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Annual Money-Weighted Rate of Return, Net of Investment Expense	5.60 %	5.50 %	3.80 %	(11.60) %	14.71 %	7.84 %	6.93 %	4.11 %	5.76 %

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

INDEPENDENT SCHOOL DISTRICT NO. 281
NEW HOPE, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2025

Independent School District No. 281

New Hope, Minnesota
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2025

	Special Revenue		Total
	Food Service	Community Service	
Assets			
Cash and temporary investments	\$ 5,117,657	\$ 4,272,103	\$ 9,389,760
Receivables			
Taxes	-	1,313,281	1,313,281
Accounts	322,232	-	322,232
Due from other governments	-	27,488	27,488
Due from Department of Education	-	427,131	427,131
Due from Federal Government	136,396	75,677	212,073
Inventories	79,893	-	79,893
Prepaid items	-	2,155	2,155
Total Assets	\$ 5,656,178	\$ 6,117,835	\$ 11,774,013
Liabilities			
Salaries and wages payable	\$ 24,474	\$ 288,851	\$ 313,325
Severance payable	4,507	7,457	11,964
Accounts and other payables	46,405	68,807	115,212
Due to other governments	-	1,163	1,163
Unearned revenue	130,947	100,898	231,845
Total Liabilities	206,333	467,176	673,509
Deferred Inflows of Resources			
Unavailable revenue - delinquent property taxes	-	17,892	17,892
Property taxes levied for subsequent year	-	2,598,788	2,598,788
Total Deferred Inflows of Resources	-	2,616,680	2,616,680
Fund Balances			
Nonspendable			
Inventories	79,893	-	79,893
Prepaid items	-	2,155	2,155
Restricted for			
Community education	-	2,223,811	2,223,811
Early childhood family education	-	264,968	264,968
School readiness	-	47,774	47,774
Adult basic education	-	363,341	363,341
Community service	-	131,930	131,930
Food service	5,369,952	-	5,369,952
Total Fund Balances	5,449,845	3,033,979	8,483,824
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,656,178	\$ 6,117,835	\$ 11,774,013

Independent School District No. 281
New Hope, Minnesota
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 2025

	Special Revenue		Total
	Food Service	Community Service	
Revenues			
Local property tax levies	\$ -	\$ 2,394,143	\$ 2,394,143
Other local revenue			
Investment earnings	152,222	168,726	320,948
Other	196,697	5,367,038	5,563,735
Revenue from state sources	2,785,251	3,354,409	6,139,660
Revenue from federal sources	6,276,182	770,852	7,047,034
Total Revenues	<u>9,410,352</u>	<u>12,055,168</u>	<u>21,465,520</u>
Expenditures			
Current			
Community education and services	-	12,368,383	12,368,383
Food service	8,483,620	-	8,483,620
Total current	<u>8,483,620</u>	<u>12,368,383</u>	<u>20,852,003</u>
Capital outlay			
Community education and services	-	147,795	147,795
Food service	75,515	-	75,515
Total capital outlay	<u>75,515</u>	<u>147,795</u>	<u>223,310</u>
Total Expenditures	<u>8,559,135</u>	<u>12,516,178</u>	<u>21,075,313</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	851,217	(461,010)	390,207
Other Financing Sources			
Transfer in	318	-	318
Net Change in Fund Balances	851,535	(461,010)	390,525
Fund Balances, July 1	4,598,310	3,494,989	8,093,299
Fund Balances, June 30	<u>\$ 5,449,845</u>	<u>\$ 3,033,979</u>	<u>\$ 8,483,824</u>

Independent School District No. 281

New Hope, Minnesota

General Fund

Balance Sheet

June 30, 2025

	<u>2025</u>
Assets	
Cash and temporary investments	\$ 16,176,342
Receivables	
Taxes	24,890,458
Accounts	188,630
Due from other governments	625,860
Due from post-employment benefits trust	1,106,730
Due from Department of Education	14,435,374
Due from Federal Government	3,114,056
Inventory	215,182
Prepaid items	1,031,181
Total Assets	<u>\$ 61,783,813</u>
Liabilities	
Salaries and wages payable	\$ 4,570,287
Severance payable	81,331
Accounts and other payables	2,043,263
Due to other governments	270,268
Total Liabilities	<u>6,965,149</u>
Deferred Inflows of Resources	
Unavailable revenue - delinquent property taxes	395,549
Property taxes levied for subsequent year	49,117,980
Total Deferred Inflows of Resources	<u>49,513,529</u>
Fund Balances	
Nonspendable	
Prepaid items and inventory	1,246,363
Restricted for	
Student activity accounts	76,384
Scholarships	516,415
Capital projects levy	6,400,553
Literacy incentive aid	920,680
Operating capital	2,817,708
Area learning center	910,900
Quality compensation	204,867
Safe schools	368,338
Read act - literacy aid	428,756
Read act - tchr training compensation	139,572
Long-term facilities maintenance	451,184
Student support	194,596
Medical assistance	1,396,835
Unassigned	(10,768,016)
Total Fund Balances	<u>5,305,135</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	
	<u>\$ 61,783,813</u>

Independent School District No. 281

New Hope, Minnesota

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Continued On The Following Pages)

For the Year Ended June 30, 2025

(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			Variance with Final Budget	2024
	Budgeted Amounts		Actual Amounts		Actual Amounts
	Original	Final			
Revenues					
Local property tax levies	\$ 50,759,201	\$ 50,765,299	\$ 50,056,202	\$ (709,097)	\$ 46,820,022
Other local revenue					
Investment earnings	813,695	714,952	735,405	20,453	939,999
Other	4,615,057	3,231,358	6,685,597	3,454,239	5,219,250
Revenue from state sources	140,361,765	142,870,998	142,844,722	(26,276)	138,778,005
Revenue from federal sources	5,002,000	4,681,553	8,493,417	3,811,864	10,651,543
Total Revenues	201,551,718	202,264,160	208,815,343	6,551,183	202,408,819
Expenditures					
Current					
Administration					
Salaries	5,771,366	5,839,221	6,197,904	(358,683)	5,902,741
Employee benefits	1,840,526	1,917,482	2,045,450	(127,968)	2,012,213
Purchased services	137,420	227,309	215,131	12,178	230,918
Supplies and materials	16,200	14,800	54,084	(39,284)	35,244
Other	82,351	81,151	177,556	(96,405)	75,961
Total administration	7,847,863	8,079,963	8,690,125	(610,162)	8,257,077
District support services					
Salaries	3,495,569	3,277,867	3,373,886	(96,019)	3,595,877
Employee benefits	1,021,722	1,654,962	950,787	704,175	1,702,026
Purchased services	441,647	788,045	615,915	172,130	277,844
Supplies and materials	1,931,250	2,418,911	1,852,265	566,646	2,147,306
Other	8,450	35,450	44,375	(8,925)	35,679
Total district support services	6,898,638	8,175,235	6,837,228	1,338,007	7,758,732
Elementary and secondary regular instruction					
Salaries	60,634,359	62,566,731	62,707,315	(140,584)	63,008,515
Employee benefits	19,768,583	21,525,845	18,554,996	2,970,849	17,921,453
Purchased services	1,845,743	2,357,167	3,606,922	(1,249,755)	3,575,271
Supplies and materials	1,284,055	1,323,195	1,739,458	(416,263)	1,534,678
Other	489,582	530,555	2,018,956	(1,488,401)	545,621
Total elementary and secondary regular instruction	84,022,322	88,303,493	88,627,647	(324,154)	86,585,538
Vocational education instruction					
Salaries	1,111,234	931,977	818,289	113,688	975,377
Employee benefits	339,090	1,128,498	237,452	891,046	273,810
Purchased services	69,950	87,950	94,674	(6,724)	113,312
Supplies and materials	32,600	32,600	59,950	(27,350)	49,009
Other	-	-	29,359	(29,359)	4,476
Total vocational education instruction	1,552,874	2,181,025	1,239,724	941,301	1,415,984
Special education instruction					
Salaries	26,408,968	28,670,131	28,510,398	159,733	24,667,458
Employee benefits	9,427,398	9,797,718	10,102,267	(304,549)	8,607,952
Purchased services	558,735	1,314,235	4,101,402	(2,787,167)	1,864,183
Supplies and materials	318,450	313,050	367,624	(54,574)	265,614
Other	500	13,000	622,874	(609,874)	97,860
Total special education instruction	36,714,051	40,108,134	43,704,565	(3,596,431)	35,503,067

Independent School District No. 281
New Hope, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			Variance with Final Budget	2024
	Budgeted Amounts		Actual		Actual
	Original	Final	Amounts		Amounts
Community education and services					
Employee benefits	\$ 2,500	\$ 26,000	\$ 25,173	\$ 827	\$ 28,281
Instructional support services					
Salaries	8,190,767	9,649,734	9,433,556	216,178	10,915,921
Employee benefits	2,579,997	2,672,088	2,672,591	(503)	3,174,153
Purchased services	325,950	378,500	380,191	(1,691)	635,543
Supplies and materials	782,300	1,039,435	1,325,214	(285,779)	896,082
Other	16,000	22,000	325,648	(303,648)	72,006
Total instructional support services	<u>11,895,014</u>	<u>13,761,757</u>	<u>14,137,200</u>	<u>(375,443)</u>	<u>15,693,705</u>
Pupil support services					
Salaries	7,228,762	7,228,716	8,072,301	(843,585)	7,446,858
Employee benefits	2,823,033	2,813,219	2,762,006	51,213	2,576,853
Purchased services	16,498,002	17,205,652	17,782,325	(576,673)	17,096,811
Supplies and materials	730,432	936,432	959,343	(22,911)	1,083,939
Other	-	-	158,871	(158,871)	36,303
Total pupil support services	<u>27,280,229</u>	<u>28,184,019</u>	<u>29,734,846</u>	<u>(1,550,827)</u>	<u>28,240,764</u>
Sites and buildings					
Salaries	5,776,740	5,398,653	6,076,957	(678,304)	5,802,957
Employee benefits	2,468,287	2,377,976	2,435,637	(57,661)	2,312,799
Purchased services	7,032,002	7,988,109	6,881,516	1,106,593	7,388,481
Supplies and materials	759,760	760,260	964,187	(203,927)	1,033,329
Other	180,929	221,529	159,919	61,610	111,072
Total sites, buildings and equipment	<u>16,217,718</u>	<u>16,746,527</u>	<u>16,518,216</u>	<u>228,311</u>	<u>16,648,638</u>
Expenditures (Continued)					
Current (continued)					
Fiscal and other fixed cost programs					
Purchased services	\$ 807,000	\$ 807,000	\$ 878,333	\$ (71,333)	\$ 577,621
Total current	<u>193,238,209</u>	<u>206,373,153</u>	<u>210,393,057</u>	<u>(4,019,904)</u>	<u>200,709,407</u>
Capital outlay					
Administration	-	-	16,832	(16,832)	-
District support services	2,940,000	3,020,000	1,448,793	1,571,207	3,875,435
Elementary and secondary regular instruction	814,543	817,793	141,162	676,631	1,017,784
Vocational education instruction	1,500	1,500	-	1,500	6,553
Special education instruction	475,000	475,000	35,925	439,075	252,822
Instructional support services	70,500	126,500	98,522	27,978	86,318
Pupil support services	-	-	7,807	(7,807)	1,522,795
Sites and buildings	507,747	517,747	1,679,665	(1,161,918)	682,579
Total capital outlay	<u>4,809,290</u>	<u>4,958,540</u>	<u>3,428,706</u>	<u>1,529,834</u>	<u>7,444,286</u>
Debt service					
Principal	2,390,876	2,390,876	1,304,457	1,086,419	1,277,704
Interest and other	356,707	356,707	387,123	(30,416)	618,788
Total debt service	<u>2,747,583</u>	<u>2,747,583</u>	<u>1,691,580</u>	<u>1,056,003</u>	<u>1,896,492</u>
Total Expenditures	<u>200,795,082</u>	<u>214,079,276</u>	<u>215,513,343</u>	<u>(1,434,067)</u>	<u>210,050,185</u>

Independent School District No. 281
New Hope, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 756,636	\$ (11,815,116)	\$ (6,698,000)	\$ 5,117,116	\$ (7,641,366)
Other Financing Sources (Uses)					
Lease issued	-	-	-	-	1,050,060
Insurance Recovery	-	-	62,878	62,878	53,002
Sale of capital assets	1,515	1,515	186,504	184,989	1,773
Transfer out	-	-	(318)	(318)	-
Total Other Financing Sources (Uses)	1,515	1,515	249,064	247,549	1,104,835
Net Change in Fund Balances	758,151	(11,813,601)	(6,448,936)	5,364,665	(6,536,531)
Fund Balances, July 1	11,754,071	11,754,071	11,754,071	-	18,290,602
Fund Balances, June 30	<u>\$ 12,512,222</u>	<u>\$ (59,530)</u>	<u>\$ 5,305,135</u>	<u>\$ 5,364,665</u>	<u>\$ 11,754,071</u>

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NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

Food Service - This fund was established to record financial activities of the District's Food Service program. Food service includes activities for the purpose of preparation and service of milk, meals and snacks in connection with school and community service activities.

Community Service - This fund was established to record all financial activities of the Community Service program. The program includes: Community Education, Early Childhood Family Education, School Readiness and Adult Basic Education. The activity in the fund includes only those activities authorized by Minnesota statute.

Independent School District No. 281
New Hope, Minnesota
Food Service Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			Variance with Final Budget	2024
	Budgeted Amounts		Actual		Actual
	Original	Final	Amounts		Amounts
Revenues					
Other local revenue					
Investment earnings	\$ -	\$ -	\$ 152,222	\$ 152,222	\$ 183,330
Other	223,949	204,199	196,697	(7,502)	136,756
Revenue from state sources	2,720,031	2,836,056	2,785,251	(50,805)	2,487,052
Revenue from federal sources	5,510,996	6,341,937	6,276,182	(65,755)	6,672,141
Total Revenues	<u>8,454,976</u>	<u>9,382,192</u>	<u>9,410,352</u>	<u>28,160</u>	<u>9,479,279</u>
Expenditures					
Current					
Food service					
Salaries	2,731,704	2,918,236	2,571,677	346,559	2,781,787
Employee benefits	1,245,249	1,254,249	1,160,671	93,578	1,161,213
Purchased services	155,000	592,500	284,411	308,089	622,564
Supplies and materials	4,301,155	4,240,379	4,440,505	(200,126)	4,341,132
Other	25,000	20,000	26,356	(6,356)	24,890
Capital outlay					
Food service	430,500	430,500	75,515	354,985	604,620
Total Expenditures	<u>8,888,608</u>	<u>9,455,864</u>	<u>8,559,135</u>	<u>896,729</u>	<u>9,536,206</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(433,632)	(73,672)	851,217	924,889	(56,927)
Other Financing Sources					
Transfer In	-	-	318	318	-
Net Change in Fund Balances	(433,632)	(73,672)	851,535	925,207	(56,927)
Fund Balances, July 1	4,598,310	4,598,310	4,598,310	-	4,655,237
Fund Balances, June 30	<u>\$ 4,164,678</u>	<u>\$ 4,524,638</u>	<u>\$ 5,449,845</u>	<u>\$ 925,207</u>	<u>\$ 4,598,310</u>

Independent School District No. 281
New Hope, Minnesota
Community Service Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Local property tax levies	\$ 2,396,321	\$ 2,573,594	\$ 2,394,143	\$ (179,451)	\$ 1,676,849
Other local revenue					
Investment earnings	-	-	168,726	168,726	231,449
Other	4,786,366	5,034,656	5,367,038	332,382	5,149,025
Revenue from state sources	3,071,776	2,999,313	3,354,409	355,096	3,073,426
Revenue from federal sources	909,647	959,686	770,852	(188,834)	976,155
Total Revenues	<u>11,164,110</u>	<u>11,567,249</u>	<u>12,055,168</u>	<u>487,919</u>	<u>11,106,904</u>
Expenditures					
Current					
Community education and services					
Salaries	7,457,864	8,176,288	8,418,292	(242,004)	7,414,110
Employee benefits	2,329,622	2,514,529	2,650,916	(136,387)	2,348,289
Purchased services	1,041,133	1,017,734	930,347	87,387	929,253
Supplies and materials	159,193	170,628	351,446	(180,818)	226,349
Other	103,780	97,030	17,382	79,648	8,044
Capital outlay					
Community education and services	89,300	95,950	147,795	(51,845)	60,359
Total Expenditures	<u>11,180,892</u>	<u>12,072,159</u>	<u>12,516,178</u>	<u>(444,019)</u>	<u>10,986,404</u>
Net Change in Fund Balances	(16,782)	(504,910)	(461,010)	43,900	120,500
Fund Balances, July 1	<u>3,494,989</u>	<u>3,494,989</u>	<u>3,494,989</u>	<u>-</u>	<u>3,374,489</u>
Fund Balances, June 30	<u>\$ 3,478,207</u>	<u>\$ 2,990,079</u>	<u>\$ 3,033,979</u>	<u>\$ 43,900</u>	<u>\$ 3,494,989</u>

Independent School District No. 281

New Hope, Minnesota

Debt Service Fund

Balance Sheet by Account

June 30, 2025

	Components of the Debt Service Fund		Total General Fund
	Regular Debt Service Fund	OPEB Debt Service Fund	
Assets			
Cash and temporary investments	\$ 14,142,091	\$ 491,159	\$ 14,633,250
Receivables			
Taxes	12,511,566	21,348	12,532,914
Due from Department of Education	90,010	-	90,010
Prepaid items	475	-	475
Total Assets	\$ 26,744,142	\$ 512,507	\$ 27,256,649
Deferred Inflows of Resources			
Unavailable revenue - delinquent property taxes	169,083	17,087	186,170
Property taxes levied for subsequent year	24,766,389	-	24,766,389
Total Deferred Inflows of Resources	24,935,472	17,087	24,952,559
Fund Balances			
Nonspendable for prepaid items	475	-	475
Restricted for debt service	1,808,195	495,420	2,303,615
Total Fund Balances	1,808,670	495,420	2,304,090
Total Deferred Inflows of Resources and Fund Balances	\$ 26,744,142	\$ 512,507	\$ 27,256,649

Independent School District No. 281
New Hope, Minnesota
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance by Account
For the Year Ended June 30, 2025

	<u>Components of the Det Service Fund</u>		<u>Total Debt Service Fund</u>
	<u>Regular Debt Service Fund</u>	<u>OPEB Debt Service Fund</u>	
Revenues			
Local property tax levies	\$ 21,735,463	\$ 1,681,420	\$ 23,416,883
Other local revenue			
Interest earned on investments	323,751	52,368	376,119
Revenue from state sources	900,085	3	900,088
Total Revenues	<u>22,959,299</u>	<u>1,733,791</u>	<u>24,693,090</u>
Expenditures			
Debt service			
Principal	15,465,000	1,700,000	17,165,000
Interest	6,871,937	56,100	6,928,037
Other	6,975	400	7,375
Total Expenditures	<u>22,343,912</u>	<u>1,756,500</u>	<u>24,100,412</u>
Net Change in Fund Balances	615,387	(22,709)	592,678
Fund Balances, July 1	<u>1,193,283</u>	<u>518,129</u>	<u>1,711,412</u>
Fund Balances, June 30	<u>\$ 1,808,670</u>	<u>\$ 495,420</u>	<u>\$ 2,304,090</u>

Independent School District No. 281
 New Hope, Minnesota
 Debt Service Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the Year Ended June 30, 2025
 (With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			Variance with Final Budget	2024
	Budgeted Amounts		Actual		Actual
	Original	Final	Amounts		Amounts
Revenues					
Local property tax levies	\$ 23,416,927	\$ 23,416,927	\$ 23,416,883	\$ (44)	\$ 21,332,752
Other local revenue					
Investment earnings	3,000	3,000	376,119	373,119	466,755
Revenue from state sources	800,080	800,080	900,088	100,008	900,097
Total Revenues	<u>24,220,007</u>	<u>24,220,007</u>	<u>24,693,090</u>	<u>473,083</u>	<u>22,699,604</u>
Expenditures					
Debt service					
Principal	17,165,000	17,165,000	17,165,000	-	16,180,000
Interest	6,984,505	6,928,405	6,928,037	368	6,766,944
Other	7,900	7,900	7,375	525	10,938
Total Expenditures	<u>24,157,405</u>	<u>24,101,305</u>	<u>24,100,412</u>	<u>893</u>	<u>22,957,882</u>
Net Change in Fund Balances	62,602	118,702	592,678	473,976	(258,278)
Fund Balances, July 1	<u>1,711,412</u>	<u>1,711,412</u>	<u>1,711,412</u>	<u>-</u>	<u>1,969,690</u>
Fund Balances, June 30	<u>\$ 1,774,014</u>	<u>\$ 1,830,114</u>	<u>\$ 2,304,090</u>	<u>\$ 473,976</u>	<u>\$ 1,711,412</u>

Independent School District No. 281
New Hope, Minnesota
Capital Projects - Building Construction Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Other local revenue					
Investment earnings	\$ 750,000	\$ 450,000	\$ 1,027,479	\$ 577,479	\$ 826,545
Other	4,500	-	4,125	4,125	60,210
Total Revenues	<u>754,500</u>	<u>450,000</u>	<u>1,031,604</u>	<u>581,604</u>	<u>886,755</u>
Expenditures					
Sites and buildings					
Salaries	189,185	388,855	371,531	17,324	214,003
Employee benefits	54,845	80,061	90,844	(10,783)	63,122
Purchased services	547,500	1,160,118	447,950	712,168	622,452
Capital outlay	17,795,637	18,096,040	10,070,126	8,025,914	16,297,430
Debt service					
Fiscal charges and other	-	-	-	-	360,830
Total Expenditures	<u>18,587,167</u>	<u>19,725,074</u>	<u>10,980,451</u>	<u>8,744,623</u>	<u>17,557,837</u>
Over (Under) Expenditures	<u>(17,832,667)</u>	<u>(19,275,074)</u>	<u>(9,948,847)</u>	<u>9,326,227</u>	<u>(16,671,082)</u>
Other Financing Sources					
Bonds issued	19,000,000	19,183,125	18,475,000	(708,125)	19,260,000
Premium on debt issued	-	-	661,070	661,070	532,009
Total other financing sources	<u>19,000,000</u>	<u>19,183,125</u>	<u>19,136,070</u>	<u>(47,055)</u>	<u>19,792,009</u>
Net Change in Fund Balances	1,167,333	(91,949)	9,187,223	9,279,172	3,120,927
Fund Balances, July 1	<u>12,624,806</u>	<u>12,624,806</u>	<u>12,624,806</u>	<u>-</u>	<u>9,503,879</u>
Fund Balances, June 30	<u>\$ 13,792,139</u>	<u>\$ 12,532,857</u>	<u>\$ 21,812,029</u>	<u>\$ 9,279,172</u>	<u>\$ 12,624,806</u>

Independent School District No. 281

New Hope, Minnesota
 Statement of Net Position
 Internal Service Funds
 June 30, 2025

	Governmental Activities		Totals
	Dental Self-Insurance	Health Benefits Self-Insurance	
Current Assets			
Cash and temporary investments	\$ 1,368,811	\$ 431,830	\$ 1,800,641
Prepaid items	-	136,898	136,898
Total Assets	<u>1,368,811</u>	<u>568,728</u>	<u>1,937,539</u>
Current Liabilities			
Claims payable	<u>22,733</u>	<u>2,323,973</u>	<u>2,346,706</u>
Net Position			
Unrestricted	<u>\$ 1,346,078</u>	<u>\$ (1,755,245)</u>	<u>\$ (409,167)</u>

Independent School District No. 281
New Hope, Minnesota
Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2025

	Governmental Activities		Totals
	Dental Self-Insurance	Health Benefits Self-Insurance	
Operating Revenues			
Charges to other funds			
Contributions from governmental funds	\$ 1,294,419	\$ 20,963,684	\$ 22,258,103
Operating Expenses			
Dental Benefit Claims	1,365,602	-	1,365,602
Health Benefit Claims	-	20,902,032	20,902,032
Total operating expenses	1,365,602	20,902,032	22,267,634
Operating income (loss)	(71,183)	61,652	(9,531)
Nonoperating Revenues			
Interest earned on investments	34,438	12,740	47,178
Change in Net Position	(36,745)	74,392	37,647
Net Position, July 1	1,382,823	(1,829,637)	(446,814)
Net Position, June 30	\$ 1,346,078	\$ (1,755,245)	\$ (409,167)

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Independent School District No. 281
New Hope, Minnesota
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2025

	Governmental Activities		Totals
	Dental Self-Insurance	Health Benefits Self-Insurance	
Cash Flows from Operating Activities			
Receipts from interfund premiums	\$ 1,294,419	\$ 20,826,786	\$ 22,121,205
Payments for dental claims	(1,369,437)	-	(1,369,437)
Payments for health claims	-	(21,584,021)	(21,584,021)
Net Cash Provided (Used) by Operating Activities	(75,018)	(757,235)	(832,253)
Cash Flows from Investing Financing Activities			
Interest received on investments	34,438	12,740	47,178
Net Increase (Decrease) in Cash and Cash Equivalents	(40,580)	(744,495)	(785,075)
Cash and Cash Equivalents, July 1	1,409,391	1,176,325	2,585,716
Cash and Cash Equivalents, June 30	<u>\$ 1,368,811</u>	<u>\$ 431,830</u>	<u>\$ 1,800,641</u>
Reconciliation of Operating Income to Net Cash			
Provided (Used) by Operating Activities			
Operating income (loss)	\$ (71,183)	\$ 61,652	\$ (9,531)
Adjustments to reconcile operating income to net cash			
provided (used) by operating activities			
(Increase) Decrease in assets			
Prepays items	-	(136,898)	(136,898)
(Increase) Decrease in liabilities			
Accounts payable	(3,835)	(681,989)	(685,824)
Net Cash Provided (Used) by Operating Activities	<u>\$ (75,018)</u>	<u>\$ (757,235)</u>	<u>\$ (832,253)</u>



Fiscal Compliance Report - 6/30/2025
District: ROBBINSDALE (281-1)

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$208,815,343	<u>\$208,815,312</u>	<u>\$31</u>	Total Revenue	\$1,031,604	<u>\$1,031,599</u>	<u>\$5</u>
Total Expenditures	\$215,513,343	<u>\$215,513,308</u>	<u>\$35</u>	Total Expenditures	\$10,980,451	<u>\$10,980,446</u>	<u>\$5</u>
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$1,246,363	<u>\$1,246,363</u>	<u>\$0</u>	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.01 Student Activities	\$76,384	<u>\$76,385</u>	<u>(\$1)</u>	4.07 Capital Projects Levy	\$0	<u>\$0</u>	<u>\$0</u>
4.02 Scholarships	\$516,415	<u>\$516,416</u>	<u>(\$1)</u>	4.13 Funded by COP/FP	\$0	<u>\$0</u>	<u>\$0</u>
4.03 Staff Development	\$0	<u>\$0</u>	<u>\$0</u>	4.67 LTFM	\$21,550,535	<u>\$21,550,535</u>	<u>\$0</u>
4.07 Capital Projects Levy	\$6,400,553	<u>\$6,400,553</u>	<u>\$0</u>	<i>Restricted:</i>			
4.08 Cooperative Revenue	\$0	<u>\$0</u>	<u>\$0</u>	4.64 Restricted Fund Balance	\$261,494	<u>\$261,494</u>	<u>\$0</u>
4.12 Literacy Incentive Aid	\$920,680	<u>\$920,680</u>	<u>\$0</u>	<i>Unassigned:</i>			
4.14 Operating Debt	\$0	<u>\$0</u>	<u>\$0</u>	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.16 Levy Reduction	\$0	<u>\$0</u>	<u>\$0</u>	07 DEBT SERVICE			
4.17 Taconite Building Maint	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$22,959,299	<u>\$22,959,297</u>	<u>\$2</u>
4.20 American Indian Education Aid	\$0	<u>\$0</u>	<u>\$0</u>	Total Expenditures	\$22,343,912	<u>\$22,343,912</u>	<u>\$0</u>
4.24 Operating Capital	\$2,817,708	<u>\$2,817,708</u>	<u>\$0</u>	<i>Non Spendable:</i>			
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>	4.60 Non Spendable Fund Balance	\$475	<u>\$475</u>	<u>\$0</u>
4.27 Disabled Accessibility	\$0	<u>\$0</u>	<u>\$0</u>	<i>Restricted / Reserved:</i>			
4.28 Learning & Development	\$0	<u>\$0</u>	<u>\$0</u>	4.25 Bond Refundings	\$0	<u>\$0</u>	<u>\$0</u>
4.34 Area Learning Center	\$910,900	<u>\$910,900</u>	<u>\$0</u>	4.33 Maximum Effort Loan Aid	\$0	<u>\$0</u>	<u>\$0</u>
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	<u>\$0</u>	4.51 QZAB Payments	\$0	<u>\$0</u>	<u>\$0</u>
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	<u>\$0</u>	4.67 LTFM	\$0	<u>\$0</u>	<u>\$0</u>
4.37 Q Comp	\$204,867	<u>\$204,871</u>	<u>(\$4)</u>	<i>Restricted:</i>			
4.38 Gifted & Talented	\$0	<u>\$0</u>	<u>\$0</u>	4.64 Restricted Fund Balance	\$1,808,195	<u>\$1,808,194</u>	<u>\$1</u>
4.39 English Learner	\$0	<u>\$0</u>	<u>\$0</u>	<i>Unassigned:</i>			
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	<u>\$0</u>	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.41 Basic Skills Programs	\$0	<u>\$0</u>	<u>\$0</u>	08 TRUST			
4.43 School Library Aid	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.48 Achievement and Integration	\$0	<u>\$0</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.49 Safe Schools Levy	\$368,338	<u>\$368,338</u>	<u>\$0</u>	<i>Restricted / Reserved:</i>			
4.51 QZAB Payments	\$0	<u>\$0</u>	<u>\$0</u>	4.01 Student Activities	\$0	<u>\$0</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>	4.02 Scholarships	\$0	<u>\$0</u>	<u>\$0</u>
4.53 Unfunded Sev & Retirement Levy	\$0	<u>\$0</u>	<u>\$0</u>	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
4.56 READ Act - Literacy Aid	\$428,756	<u>\$428,756</u>	<u>\$0</u>	18 CUSTODIAL			
4.57 READ Act - Tchr Training Compensation	\$139,572	<u>\$139,573</u>	<u>(\$1)</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.59 Basic Skills Extended Time	\$0	<u>\$0</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.67 LTFM	\$451,184	<u>\$451,184</u>	<u>\$0</u>	<i>Restricted / Reserved:</i>			
4.71 Student Support Personnel Aid	\$194,596	<u>\$194,596</u>	<u>\$0</u>	4.01 Student Activities	\$0	<u>\$0</u>	<u>\$0</u>
4.72 Medical Assistance	\$1,396,835	<u>\$1,396,836</u>	<u>(\$1)</u>	4.02 Scholarships	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>				4.48 Achievement and Integration	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.75 Title VII Impact Aid	\$0	<u>\$0</u>	<u>\$0</u>	20 INTERNAL SERVICE			
4.76 Payments in Lieu of Taxes	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$22,305,281	<u>\$22,305,280</u>	<u>\$1</u>
<i>Committed:</i>				Total Expenditures	\$22,267,634	<u>\$22,267,634</u>	<u>\$0</u>
4.18 Committed for Separation	\$0	<u>\$0</u>	<u>\$0</u>	<i>(Net Assets)</i>			
4.61 Committed Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>	4.22 Unassigned Fund Balance	(\$409,167)	<u>(\$409,168)</u>	<u>\$1</u>
<i>Assigned:</i>				1735 OPEB REVOCABLE TRUST			
4.62 Assigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
<i>Unassigned:</i>				<i>(Net Assets)</i>			
4.22 Unassigned Fund Balance	(\$10,768,016)	<u>(\$10,768,022)</u>	<u>\$6</u>	118 Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>

Minnesota Department of Education

02 FOOD SERVICES

Total Revenue	\$9,410,166	<u>\$9,410,173</u>	(\$7)
Total Expenditures	\$8,559,135	<u>\$8,559,143</u>	(\$8)
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$79,893	<u>\$79,893</u>	\$0
<i>Restricted / Reserved:</i>			
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0
<i>Restricted:</i>			
4.64 Restricted Fund Balance	\$5,369,952	<u>\$5,369,951</u>	\$1
<i>Unassigned:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0

04 COMMUNITY SERVICE

Total Revenue	\$12,055,168	<u>\$12,055,161</u>	\$7
Total Expenditures	\$12,516,178	<u>\$12,516,171</u>	\$7
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$2,155	<u>\$2,155</u>	\$0
<i>Restricted / Reserved:</i>			
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0
4.31 Community Education	\$2,223,811	<u>\$2,223,814</u>	(\$3)
4.32 E.C.F.E	\$264,968	<u>\$264,968</u>	\$0
4.37 Q Comp	\$0	<u>\$0</u>	\$0
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0
4.44 School Readiness	\$47,774	<u>\$47,774</u>	\$0
4.47 Adult Basic Education	\$363,341	<u>\$363,341</u>	\$0
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0
4.56 READ Act - Literacy Aid	\$0	<u>\$0</u>	\$0
4.57 READ Act - Tchr Training Compensation	\$0	<u>\$0</u>	\$0
<i>Restricted:</i>			
4.64 Restricted Fund Balance	\$131,930	<u>\$131,930</u>	\$0
<i>Unassigned:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0

4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
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45 OPEB IRREVOCABLE TRUST

Total Revenue	\$1,205,774	<u>\$1,205,774</u>	\$0
Total Expenditures	\$1,139,123	<u>\$1,139,123</u>	\$0
4.22 Unassigned Fund Balance (Net Assets)	\$12,532,489	<u>\$12,532,489</u>	\$0

47 OPEB DEBT SERVICE

Total Revenue	\$1,733,791	<u>\$1,733,791</u>	\$0
Total Expenditures	\$1,756,500	<u>\$1,756,500</u>	\$0
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
<i>Restricted:</i>			
4.25 Bond Refundings	\$0	<u>\$0</u>	\$0
4.64 Restricted Fund Balance	\$495,420	<u>\$495,419</u>	\$1
<i>Unassigned:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0

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STATISTICAL SECTION (UNAUDITED)
INDEPENDENT SCHOOL DISTRICT NO. 281
NEW HOPE, MINNESOTA
FOR THE YEAR ENDED
JUNE 30, 2025

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STATISTICAL SECTION (UNAUDITED)

This part of the Independent School District No. 281's annual comprehensive financial report 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.

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 government's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government'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 Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

Independent School District No. 281
New Hope, Minnesota
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Table 1

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
Net investment in capital assets	\$ 122,266,332	\$ 115,303,157	\$ 117,654,573	\$ 116,151,974	\$ 121,514,170	\$ 119,977,952	\$ 111,931,629	\$ 102,505,704	\$ 94,003,062	\$ 90,691,187
Restricted	8,691,982	9,768,518	11,038,463	11,057,047	8,831,552	13,711,368	17,685,336	19,107,831	27,645,249	33,101,028
Unrestricted	<u>(86,000,673)</u>	<u>(142,988,687)</u>	<u>(199,663,718)</u>	<u>(164,847,615)</u>	<u>(172,365,636)</u>	<u>(168,240,437)</u>	<u>(157,149,952)</u>	<u>(122,758,344)</u>	<u>(102,938,880)</u>	<u>(123,325,098)</u>
Total Governmental Activities Net Position	<u>\$ 44,957,641</u>	<u>\$ (17,917,012)</u>	<u>\$ (70,970,682)</u>	<u>\$ (37,638,594)</u>	<u>\$ (42,019,914)</u>	<u>\$ (34,551,117)</u>	<u>\$ (27,532,987)</u>	<u>\$ (1,144,809)</u>	<u>\$ 18,709,431</u>	<u>\$ 467,117</u>

Note: GASB Statement No. 74 and 75 were implemented for the year ended June 30, 2017 and required a \$3.4 million restatement of beginning net position. Prior year amounts have not been restated.

Note: GASB Statement No. 84 was implemented for the year ended June 30, 2020 and required a \$0.5 million restatement of beginning net position. Prior year amounts have not been restated.

Note: GASB Statement No. 101 was implemented for the year ended June 30, 2025 and required a \$12.8 million restatement of beginning net position. Prior year amounts have not been restated.

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Independent School District No. 281
New Hope, Minnesota
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Table 2

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities										
Expenses										
Administration	\$ 6,098,358	\$ 7,886,010	\$ 7,721,781	\$ 5,515,211	\$ 7,322,496	\$ 7,849,512	\$ 7,022,554	\$ 6,341,329	\$ 7,397,397	\$ 8,772,844
District support services	7,218,076	8,291,512	7,836,267	9,766,522	5,842,366	7,689,450	10,102,689	7,642,191	8,788,541	8,343,050
Elementary and secondary regular instruction	84,552,454	115,652,948	106,754,453	53,979,385	84,979,649	82,065,296	75,765,485	64,957,769	75,652,036	89,297,184
Vocational education instruction	1,794,043	2,284,209	1,986,611	773,463	1,503,372	1,446,111	1,241,992	940,887	1,214,561	1,238,505
Special education instruction	28,164,535	36,782,980	39,746,365	25,976,927	35,301,076	34,249,305	29,940,336	24,573,782	31,390,605	44,130,900
Instructional support services	10,769,418	17,235,990	19,570,243	9,105,680	12,334,356	13,863,745	12,265,884	12,247,396	13,713,275	14,211,492
Pupil support services	15,015,158	17,528,400	19,034,575	17,315,538	18,825,428	12,908,795	24,241,745	23,397,500	27,945,670	30,038,145
Sites and buildings	25,787,522	34,887,431	30,324,113	33,669,988	34,675,198	34,801,921	37,321,186	44,587,236	38,878,593	39,294,444
Fiscal and other fixed cost programs	454,428	557,141	521,264	452,980	432,254	447,607	506,401	591,978	600,584	878,333
Food service	7,822,574	8,429,759	8,020,908	7,706,006	7,276,407	5,960,895	7,354,712	7,238,539	9,536,206	8,559,135
Community service	8,840,567	11,033,134	11,745,783	10,154,134	10,714,698	9,445,606	8,404,889	9,682,718	10,472,210	12,661,388
Interest and fiscal charges on debt	6,107,024	6,758,127	5,864,901	5,636,378	5,092,272	5,225,791	5,525,895	5,490,978	6,793,800	6,915,180
Total expenses	202,624,157	267,327,641	259,127,264	180,052,212	224,299,572	215,954,034	219,693,768	207,692,303	232,383,478	264,341,297
Charges for services										
Administration	652	625	330	330	-	-	-	-	328	426
District support services	247,734	145,124	134,508	225,115	120,685	117,984	180,990	140,096	77,724	74,774
Elementary and secondary regular instruction	1,119,601	1,264,788	1,182,309	940,917	485,766	345,605	503,279	565,398	839,170	1,008,599
Vocational education instruction	18	14	-	-	-	-	-	-	-	-
Special education instruction	195,777	267,964	483,254	400,456	709,428	380,362	477,905	868,063	7,117	2,360
Instructional support services	903	222	1,503	1,871	3,255	3,722	6,713	4,271	69,629	8,998
Pupil support services	38,486	-	2,768	166,538	-	-	-	60,795	157,435	106,816
Sites and buildings	93,200	113,621	15,008	20,618	754,317	193,066	16,727	29,300	35,767	7,541
Food service	2,172,672	2,052,382	2,101,585	2,104,594	1,477,502	384,656	80,258	1,378,103	2,149,691	301,793
Community service	4,368,503	4,939,077	5,291,223	5,642,264	4,468,094	2,740,800	4,289,217	4,669,158	4,172,967	4,504,806
Total charges for services	8,237,546	8,783,817	9,212,488	9,502,703	8,019,047	4,166,195	5,555,089	7,715,184	7,509,828	6,016,113
Operating grants and contributions	28,424,275	29,846,808	29,103,055	34,578,208	33,198,955	38,111,519	37,634,633	34,457,865	50,300,968	51,990,906
Total program revenues	36,661,821	38,630,625	38,315,543	44,080,911	41,218,002	42,277,714	43,189,722	42,173,049	57,810,796	58,007,019
Net (expense) revenue	(165,962,336)	(228,697,016)	(220,811,721)	(135,971,301)	(183,081,570)	(173,676,320)	(176,504,046)	(165,519,254)	(174,572,682)	(206,334,278)
General revenues and other changes in net position										
Taxes										
Property taxes, levied for general purposes	35,886,676	37,576,196	35,777,957	37,273,204	44,393,003	43,551,802	44,967,173	44,375,882	46,802,266	50,236,290
Property taxes, levied for community service	1,690,354	1,729,633	1,841,325	2,044,276	2,390,902	2,559,183	2,145,322	2,197,606	1,676,849	2,394,143
Property taxes, levied for building construction	1,440,091	-	-	-	-	-	-	-	-	-
Property taxes, levied for debt service	18,175,924	18,800,718	19,973,568	20,827,352	18,338,319	19,597,836	19,134,031	20,665,261	21,332,802	23,416,927
General grants and aids	107,504,169	109,188,461	107,954,995	101,589,910	110,111,808	112,405,410	114,267,827	120,609,840	113,173,344	113,445,722
Other general revenues	1,914,060	1,512,981	1,701,133	1,960,668	2,463,613	2,964,792	3,028,496	2,517,473	3,154,137	9,345,688
Gain on disposal of capital assets	-	-	-	-	-	-	-	-	1,773	186,504
Investment earnings (charges)	106,758	377,622	509,073	858,243	462,138	66,094	(20,673)	1,541,370	3,815,915	2,507,129
Insurance recovery	-	-	-	-	-	-	-	-	53,002	62,878
Special item – conveyance of FAIR School	14,662,500	-	-	-	-	-	-	-	-	-
Special item – OPEB trust draw	-	-	-	4,749,736	-	-	-	-	-	-
Total general revenues and other changes in net position	181,380,532	169,185,611	167,758,051	169,303,389	178,159,783	181,145,117	183,522,176	191,907,432	190,010,088	201,595,281
Change in net position	\$ 15,418,196	\$ (59,511,405)	\$ (53,053,670)	\$ 33,332,088	\$ (4,921,787)	\$ 7,468,797	\$ 7,018,130	\$ 26,388,178	\$ 15,437,406	\$ (4,738,997)

Independent School District No. 281
 New Hope, Minnesota
 Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

Table 3

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Nonspendable	\$ 552,260	\$ 375,117	\$ 486,096	\$ 264,546	\$ 713,515	\$ 1,218,616	\$ 1,687,909	\$ 1,054,268	\$ 358,405	\$ 1,246,363
Restricted	2,265,076	4,348,161	5,813,165	4,994,822	5,397,172	8,493,612	9,732,633	9,857,244	10,708,014	14,826,788
Assigned	1,839,081	873,292	-	1,210,419	1,507,829	1,882,535	6,960,051	1,734,895	1,354,137	-
Unassigned	13,580,091	7,963,180	(1,319,348)	(415,357)	622,412	7,502,120	2,154,900	5,644,195	(666,485)	(10,768,016)
Total General Fund	\$ 18,236,508	\$ 13,559,750	\$ 4,979,913	\$ 6,054,430	\$ 8,240,928	\$ 19,096,883	\$ 20,535,493	\$ 18,290,602	\$ 11,754,071	\$ 5,305,135
All other governmental funds										
Nonspendable, reported in										181
Special Revenue Funds	\$ 71,158	\$ 102,859	\$ 81,060	\$ 66,365	\$ 86,354	\$ 115,288	\$ 93,978	\$ 85,916	\$ 73,317	\$ 82,048
Capital Projects – Building										
Construction Fund	-	-	-	-	-	356	-	-	-	-
Debt Service Fund	900	1,350	1,500	-	-	-	-	-	-	475
Restricted, reported in										
Special revenue funds	3,325,652	2,883,772	2,336,296	2,380,885	2,022,468	3,597,998	6,866,950	7,943,810	8,019,982	8,401,776
Capital Projects – Building										
Construction Fund	47,102,855	12,695,833	12,386,151	3,025,152	1,166,797	3,299,175	11,876,897	9,503,879	12,624,806	21,812,029
Debt Service Fund	11,408,622	2,303,961	2,426,303	3,046,255	2,866,254	2,954,298	2,041,764	1,969,690	1,711,412	2,303,615
Total all other governmental funds	\$ 61,909,187	\$ 17,987,775	\$17,231,310	\$ 8,518,657	\$ 6,141,873	\$ 9,967,115	\$ 20,879,589	\$ 19,503,295	\$ 22,429,517	\$ 32,599,943

Independent School District No 281
New Hope, Minnesota
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Local sources										
Taxes	\$ 57,309,754	\$ 58,167,629	\$ 57,519,158	\$ 60,250,102	\$ 65,064,028	\$ 65,787,270	\$ 66,227,824	\$ 67,186,671	\$ 69,829,623	\$ 75,867,228
Investment earnings (charges)	106,758	349,903	462,688	812,707	437,945	63,843	(22,034)	1,506,673	2,648,078	2,459,951
Other	10,151,606	10,296,798	10,913,571	11,463,371	9,734,221	6,945,012	8,503,152	10,131,134	10,584,776	12,253,457
State sources	124,317,336	123,539,976	125,976,478	129,898,661	131,780,536	130,431,619	125,044,334	124,256,772	145,238,580	149,884,470
Federal sources	11,611,108	11,099,637	11,127,379	12,615,853	11,485,723	19,832,183	27,494,826	30,140,696	18,280,304	15,540,451
Total revenues	203,496,562	203,453,943	205,999,274	215,040,694	218,502,453	223,059,927	227,248,102	233,221,946	246,581,361	256,005,557
Expenditures										
Current										182
Administration	5,876,647	6,057,838	6,211,188	6,668,226	6,901,168	7,699,766	7,527,435	7,691,838	8,257,077	8,690,125
District support services	4,460,021	7,539,458	5,654,002	7,116,200	5,766,813	7,179,027	7,889,919	7,268,857	7,758,732	6,837,228
Elementary and secondary regular instruction	82,611,441	80,495,431	76,052,466	77,514,144	78,653,904	77,205,908	79,668,997	84,854,890	86,585,538	88,627,647
Vocational education instruction	1,799,623	1,505,730	1,386,757	1,229,923	1,419,272	1,372,645	1,342,465	1,283,188	1,415,984	1,239,724
Special education instruction	27,740,788	27,998,488	31,490,066	32,635,544	33,233,639	33,070,419	31,954,641	31,317,678	35,503,067	43,704,565
Instructional support services	10,468,901	13,890,413	15,458,739	13,123,834	11,539,653	13,208,889	12,700,529	14,921,721	15,693,705	14,137,200
Pupil support services	14,674,569	15,417,357	17,171,870	18,357,090	18,481,931	12,626,379	24,573,092	25,083,239	28,240,764	38,218,466
Sites and buildings	13,598,259	14,352,208	15,743,020	15,460,915	15,709,234	15,925,083	16,026,078	17,565,351	17,848,898	17,428,541
Fiscal and other fixed cost programs	454,428	557,141	521,264	452,980	432,254	447,607	506,401	591,978	577,621	878,333
Food service	7,499,503	7,434,021	7,461,961	7,461,022	7,098,859	6,120,818	7,510,452	7,183,795	8,931,586	-
Community service	8,779,365	9,529,583	10,366,492	10,854,534	10,437,784	9,544,358	9,095,991	10,300,264	10,983,395	12,393,556
Capital outlay	29,095,514	51,330,006	21,610,466	14,118,571	28,476,722	20,236,034	17,309,064	28,394,072	24,076,943	13,722,142
Debt service										
Principal	12,375,776	13,312,096	14,113,584	15,499,567	13,538,285	14,180,048	15,422,770	16,287,318	17,457,704	18,469,457
Interest and other	6,640,092	8,148,233	7,218,300	7,031,016	6,569,414	7,221,264	7,094,079	7,057,405	7,757,500	7,322,535
Total expenditures	226,074,927	257,568,003	230,460,175	227,523,566	238,258,932	226,038,245	238,621,913	259,801,594	271,088,514	271,669,519
Excess of revenues over (under) expenditures	(22,578,365)	(54,114,060)	(24,460,901)	(12,482,872)	(19,756,479)	(2,978,318)	(11,373,811)	(26,579,648)	(24,507,153)	(15,663,962)
Other financing sources (uses)										
Refunding debt issued	9,380,000	12,170,000	-	9,910,000	10,330,000	13,270,000	-	-	-	-
Debt issued	67,135,000	13,178,000	14,200,000	-	16,662,113	16,760,000	21,305,668	21,901,464	20,310,060	18,475,000
Premiums on debt issued	3,932,191	1,476,967	924,549	-	2,580,174	2,568,540	2,338,794	955,476	532,009	661,070
Payment to refunded bond escrow agent	(2,515,000)	(21,309,077)	-	(9,815,000)	(11,295,000)	(15,125,000)	-	-	-	-
Sale of capital assets and insurance recoveries	5,170	-	50	-	748,439	185,975	80,433	101,523	1,773	186,504
Transfers in	9,238	-	-	-	-	-	-	-	-	-
Transfers (out)	(9,238)	-	-	-	-	-	-	-	-	-
Insurance recovery	-	-	-	-	-	-	-	-	53,002	62,878
Total other financing sources (uses)	77,937,361	5,515,890	15,124,599	95,000	19,025,726	17,659,515	23,724,895	22,958,463	20,896,844	19,385,452
Special item – OPEB trust draw	-	-	-	4,749,736	-	-	-	-	-	-
Net change in fund balances	\$ 55,358,996	\$ (48,598,170)	\$ (9,336,302)	\$ (7,638,136)	\$ (730,753)	\$ 14,681,197	\$ 12,351,084	\$ (3,621,185)	\$ (3,610,309)	\$ 3,721,490
Debt service as a percentage of noncapital expenditures	9.5%	10.0%	10.1%	10.4%	9.5%	10.3%	10.0%	9.8%	10.1%	10.0%

Independent School District No 281
 New Hope, Minnesota
 Tax Capacities and Market Values
 Last Ten Fiscal Years

Table 5

For Taxes Collectible	Tax Capacity Valuation							Total Direct Tax Rate	Taxable Market Value	Tax Capacity as a Percentage of Market Value
	Agricultural	Nonagricultural	Fiscal Disparities		Tax Increment	Total Taxable				
			Contribution	Distribution						
2016	\$ 8,043	\$ 89,754,553	\$ (8,340,302)	\$ 14,346,780	\$ (2,451,835)	\$ 93,317,239	33.833	\$ 7,994,981,425	1.17 %	
2017	444	95,900,642	(9,078,698)	15,883,569	(2,804,981)	99,900,976	31.612	8,497,124,725	1.18	
2018	440	103,737,702	(9,371,466)	16,328,556	(3,365,469)	107,329,763	31.957	9,160,183,925	1.17	
2019	440	111,522,449	(10,121,106)	17,069,047	(3,747,880)	114,722,950	29.909	9,847,024,275	1.17	
2020	3,760	122,772,521	(10,522,700)	18,052,967	(4,793,813)	125,512,735	26.447	10,739,561,575	1.17	
2021	3,940	129,689,663	(11,547,527)	18,490,328	(5,141,194)	131,495,210	25.529	11,273,477,275	1.17	
2022	3,946	136,809,242	(12,560,063)	19,954,575	(4,847,724)	139,359,976	26.507	11,952,166,700	1.17	
2023	4,737	156,665,153	(12,256,155)	18,774,476	(5,302,816)	157,885,395	24.092	13,629,682,300	1.16	
2024	4,744	164,940,444	(13,572,605)	19,525,947	(5,651,840)	165,246,690	24.209	14,271,878,125	1.16	
2025	4,767	163,753,568	(15,364,677)	21,484,589	(5,382,433)	164,495,814	25.379	14,076,062,186	1.17	

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Source: State of Minnesota School Tax Report

Independent School District No 281
 New Hope, Minnesota
 General Governmental Tax Revenues by Source and Levy Type
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)

Table 6

Fiscal Year	Property Tax				Total
	General Fund	Community Service Special Revenue Fund	Capital Projects – Building Construction Fund	Debt Service Fund	
2016	\$ 35,915,801	\$ 1,694,733	\$ 1,445,833	\$ 18,253,387	\$ 57,309,754
2017	37,616,397	1,731,656	–	18,819,576	58,167,629
2018	35,734,126	1,838,995	-	19,946,037	57,519,158
2019	37,343,094	2,046,923	-	20,860,085	60,250,102
2020	44,343,444	2,388,215	-	18,332,369	65,064,028
2021	43,600,567	2,561,170	-	19,625,533	65,787,270
2022	44,953,558	2,145,354	-	19,128,912	66,227,824
2023	44,342,363	2,196,394	-	20,647,914	67,186,671
2024	46,820,022	1,676,849	-	21,332,752	69,829,623
2025	50,056,202	2,394,143	-	23,416,883	75,867,228

Independent School District No 281
New Hope, Minnesota
Operating Fund Revenue by Source (1)
Last Ten Fiscal Years

Table 7

Year Ended June 30,	Local Property Tax Levies	State Revenue	Federal Revenue	Other Local and Miscellaneous (2)	Total
2016	\$ 37,610,534 20.57%	\$123,417,289 67.50%	\$ 11,611,108 6.35%	\$ 10,197,238 5.58%	\$182,836,169 100.00%
2017	39,348,053 21.44%	122,665,128 66.84%	11,099,637 6.05%	10,409,678 5.67%	183,522,496 100.00%
2018	37,573,121 20.32%	125,060,231 67.64%	11,127,379 6.02%	11,143,557 6.02%	184,904,288 100.00%
2019	39,390,017 20.44%	128,966,425 66.91%	12,615,853 6.54%	11,786,123 6.11%	192,758,418 100.00%
2020	46,731,659 23.48%	130,872,197 65.77%	11,485,723 5.77%	9,902,627 4.98%	198,992,206 100.00%
2021	46,161,737 22.80%	129,531,553 63.97%	19,832,183 9.79%	6,967,868 3.44%	202,493,341 100.00%
2022	47,098,912 22.72%	124,145,756 59.90%	27,494,826 13.27%	8,520,349 4.11%	207,259,843 100.00%
2023	46,538,757 22.05%	123,355,217 58.44%	30,140,696 14.28%	11,062,112 5.24%	211,096,782 100.00%
2024	48,496,871 21.75%	144,338,483 64.73%	18,280,304 8.20%	11,879,344 5.33%	222,995,002 100.00%
2025	52,450,345 22.78%	148,984,382 64.70%	15,540,451 6.75%	13,305,685 5.78%	230,280,863 100.00%

(1) Operating funds include the General Fund, Food Service Special Revenue Fund, and Community Service Special Revenue Fund.

(2) Includes interest earnings.

Independent School District No 281
New Hope, Minnesota
Operating Fund Expenditures by Function (1) (2)
Last Ten Fiscal Years

Table 8

Year Ended June 30,	District and School Administration	District Support Services	Regular Instruction	Vocational Instruction	Special Education Instruction	Community Education	Instructional Support Services	Pupil Support Services (3)	Sites and Buildings	Other	Total
2016	\$ 5,886,622 3.21%	\$ 6,978,242 3.80%	\$83,354,768 45.40%	\$ 1,799,623 0.98%	\$27,811,806 15.15%	\$ 8,830,748 4.81%	\$10,559,425 5.75%	\$22,346,244 12.17%	\$15,363,128 8.37%	\$ 651,239 0.36%	\$ 183,581,845 100.00%
2017	6,062,513 3.21%	7,997,649 4.24%	81,026,361 42.96%	1,505,730 0.80%	28,045,053 14.87%	9,580,335 5.08%	13,899,807 7.37%	23,827,014 12.63%	15,911,020 8.44%	753,951 0.40%	188,609,433 100.00%
2018	6,212,265 3.20%	7,666,347 3.95%	76,401,709 39.37%	1,407,700 0.73%	31,536,703 16.25%	10,425,417 5.37%	15,462,127 7.97%	25,181,556 12.98%	18,940,779 9.76%	818,847 0.42%	194,053,450 100.00%
2019	6,668,576 3.39%	9,682,414 4.93%	77,781,159 39.60%	1,251,339 0.64%	32,656,479 16.63%	10,908,310 5.55%	13,123,859 6.68%	25,881,212 13.18%	16,945,081 8.63%	1,505,314 0.77%	196,403,743 100.00%
2020	6,901,168 3.47%	9,533,974 4.80%	79,724,691 40.16%	1,419,272 0.72%	33,359,875 16.81%	10,460,228 5.27%	11,564,570 5.83%	25,694,562 12.95%	19,063,903 9.60%	767,912 0.39%	198,490,155 100.00%
2021	7,713,019 4.06%	9,847,489 5.18%	78,029,597 41.02%	1,375,391 0.72%	33,112,067 17.41%	9,572,982 5.03%	13,894,334 7.30%	19,083,466 10.03%	16,826,325 8.85%	764,227 0.40%	190,218,897 100.00%
2022	7,527,849 3.71%	9,353,126 4.61%	80,063,461 39.49%	1,343,554 0.66%	31,967,915 15.77%	9,174,496 4.53%	12,701,452 6.26%	32,309,167 15.94%	16,551,255 8.16%	1,767,417 0.87%	202,759,692 100.00%
2023	7,716,673 3.57%	8,738,886 4.04%	85,596,679 39.59%	1,298,785 0.60%	31,344,066 14.50%	10,545,958 4.88%	14,943,884 6.91%	32,404,637 14.99%	21,762,714 10.07%	1,863,580 0.86%	216,215,862 100.00%
2024	8,257,077 3.61%	11,634,167 5.09%	87,603,322 38.31%	1,422,537 0.62%	35,755,889 15.64%	11,014,685 4.82%	15,780,023 6.90%	39,299,765 17.19%	17,331,217 7.58%	577,621 0.25%	228,676,303 100.00%
2025	8,706,957 3.71%	8,286,021 3.53%	88,768,809 37.79%	1,239,724 0.53%	43,740,490 18.62%	12,541,351 5.34%	14,235,722 6.06%	38,301,788 16.31%	18,197,881 7.75%	878,333 0.37%	234,897,076 100.00%

(1) Operating funds include the General Fund, Food Service Special Revenue Fund, and Community Service Special Revenue Fund.

(2) Capital expenditures are included by function.

(3) Includes food service.

Independent School District No 281
 New Hope, Minnesota
 Taxable Net Tax Capacity and Estimated Market Value
 of All Taxable Property
 Last Ten Fiscal Years

Table 9

Tax Collection Year	Sales Ratio	Taxable Net Tax Capacity	Estimated Market Value	Percent Total Tax Capacity of Estimated Market Value	Indicated Market Value (1)
2016	94.3	\$ 93,317,239	7,994,981,425	1.17	\$ 8,478,241,172
2017	93.5	99,900,976	8,497,124,725	1.18	9,087,833,930
2018	93.9	107,329,763	9,160,183,925	1.17	9,758,372,137
2019	94.4	114,722,950	9,847,024,275	1.17	10,431,169,783
2020	94.2	125,512,735	10,739,561,575	1.17	11,400,808,466
2021	93.5	131,495,210	11,273,477,275	1.17	12,057,194,947
2022	94.7	139,359,976	11,952,166,700	1.17	12,621,084,161
2023	90.7	157,885,395	13,629,682,300	1.16	15,027,213,120
2024	92.4	165,246,690	14,459,416,600	1.16	15,648,719,264
2025	96.2	164,495,814	14,588,096,400	1.17	15,164,341,372

(1) Calculated by dividing the estimated market value by the sales ratio.

Note: Taxable net tax capacity is as adjusted for fiscal disparities and tax increments.

Source: Hennepin County Auditor

Independent School District No 281
New Hope, Minnesota
Property Tax Capacity Rates
All Overlapping Governmental Units
Last Ten Fiscal Years

Table 10

Tax Collection Year	Property Tax Rate – Based on Tax Capacity Values									
	ISD No. 281 (1)	City of Brooklyn Center	City of Brooklyn Park	City of Crystal	City of Golden Valley	City of New Hope	City of Plymouth	City of Robbinsdale	Special Districts (2)	Hennepin County
2016	33.833	73.292	56.690	50.498	54.452	57.405	27.838	53.785	9.530	45.356
2017	31.612	70.498	55.207	50.360	56.109	59.931	26.959	50.574	8.822	44.087
2018	31.957	68.432	52.373	50.416	55.152	58.589	26.804	50.346	8.516	42.808
2019	29.909	71.860	52.695	48.771	53.780	67.990	26.355	50.807	8.550	41.861
2020	26.447	66.589	49.762	47.855	53.400	66.089	26.206	47.511	7.418	41.084
2021	25.529	66.260	47.129	49.507	52.596	63.940	26.509	52.143	7.091	38.210
2022	26.507	57.109	48.338	47.373	54.736	64.323	27.574	51.201	7.849	38.535
2023	24.092	55.969	43.148	47.407	53.828	58.504	24.643	49.696	6.944	34.542
2024	24.209	56.766	46.520	48.425	54.205	58.341	24.453	47.935	6.723	34.681
2025	25.379	62.192	53.196	59.596	57.017	64.444	26.136	57.824	7.246	37.081

Tax Collection Year	Total Tax Capacity Rate for Taxpayers as a								ISD No. 281 Market Value Base Tax (3)
	Brooklyn Center Resident	Brooklyn Park Resident	Crystal Resident	Golden Valley Resident	New Hope Resident	Plymouth Resident	Robbinsdale Resident		
2016	162.011	145.409	139.217	143.171	146.124	116.557	142.504		0.28484
2017	155.019	139.728	134.881	140.630	144.452	111.480	135.095		0.28216
2018	151.713	135.654	133.697	138.433	141.870	110.085	133.627		0.24959
2019	152.180	133.015	129.091	134.100	148.310	106.675	131.127		0.23433
2020	152.180	133.015	129.091	134.100	148.310	106.675	131.127		0.26683
2021	137.090	117.959	120.337	123.426	134.770	97.339	122.973		0.25032
2022	130.000	121.229	120.264	127.627	137.214	100.465	124.092		0.24121
2023	121.547	108.726	112.985	119.406	124.082	90.221	115.274		0.21608
2024	122.379	112.133	114.038	119.818	123.954	90.066	113.548		0.21763
2025	131.898	122.902	129.302	126.723	134.150	95.842	127.530		0.22058

- (1) The rate does not include the referendum, which is spread on School District Referendum Market Value.
- (2) Special districts include the Metropolitan Mosquito Control, Metropolitan Council, Metro Transit, Three Rivers Park District, Park Museum, and Hennepin County Regional Railroad Authority.
- (3) District voters have authorized additional school funding through an operating referendum.

Source: Hennepin County Auditor

Independent School District No. 281
New Hope, Minnesota
Property Tax Levies and Receivables
Last Ten Fiscal Years

Table 11

For Taxes Collectible	Original Levy			Uncollected Taxes Receivable as of June 30, 2025			
	Local Spread	Fiscal Disparities	Total Levy	Amount Collected	Percent of Levy Collected	Delinquent Amount	Current Amount
2016	\$49,272,306	\$ 8,943,065	\$ 58,215,371	\$ 58,215,371	100.00 %	\$ -	\$ -
2017	47,767,783	9,911,188	57,678,971	57,678,971	100.00	-	189
2018	50,546,470	9,283,437	59,829,907	59,797,744	99.95	32,163	-
2019	55,482,277	9,501,656	64,983,933	64,983,804	100.00	129	-
2020	55,303,400	10,256,071	65,559,471	65,546,952	99.98	12,519	-
2021	56,041,674	9,515,308	65,556,982	65,534,851	99.97	22,131	-
2022	57,476,955	9,894,875	67,371,830	67,309,899	99.91	61,931	-
2023	63,176,759	9,036,155	72,212,914	72,019,718	99.73	193,196	-
2024	67,002,913	8,866,537	75,869,450	75,438,023	99.43	431,427	-
2025	67,488,141	8,989,997	76,478,138	38,494,981	50.33	-	37,983,157
						<u>\$ 753,496</u>	<u>\$ -</u>

Note: Delinquent taxes receivable are written off after seven years. The amount of collections has been adjusted to reflect the write-off of delinquent taxes receivable.

Source State of Minnesota School Tax Report

Independent School District No. 281
New Hope, Minnesota
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Table 12

Fiscal Year	Governmental Activities			Total	Percentage of Personal Income (2)	Per Capita (2)
	General Obligation Bonds (1)	Certificates of Participation (1)	Financed Purchases and Leases			
2016	\$ 217,763,960	\$ -	\$ 142,096	\$ 217,906,056	0.26	2,091
2017	196,769,592	9,079,612	3,643,000	209,492,204	0.25	2,010
2018	197,200,309	8,513,989	3,439,416	209,153,714	0.24	2,007
2019	181,230,185	7,938,366	3,234,849	192,403,400	0.21	1,846
2020	184,648,567	7,352,743	3,043,677	195,044,987	0.20	1,872
2021	186,756,137	6,757,119	2,808,629	196,321,885	0.22	1,804
2022	194,858,386	6,146,496	2,586,656	203,591,538	0.19	2,057
2023	197,508,295	5,525,872	11,252,151	214,286,318	0.18	2,096
2024	200,832,423	4,895,249	10,865,943	216,593,615	0.18	2,119
2025	202,521,331	4,239,626	9,561,486	216,322,443	0.18	2,066

(1) Net of unamortized premiums and discounts.

(2) 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.

Independent School District No. 281

Table 13

New Hope, Minnesota

Ratio of Annual Debt Service Expenditures for
General Bonded Debt and Certificates of Participation to Total General Expenditures
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest and Other Fiscal Charges</u>	<u>Total Debt Service Expenditures</u>	<u>Total General Expenditures (1)</u>	<u>Percent of Debt Service to General Expenditures</u>
2016	\$ 12,195,000	\$ 6,624,057	\$ 18,819,057	\$ 226,074,927	8.32 %
2017	13,170,000	7,880,048	21,050,048	257,568,003	8.17
2018	13,910,000	6,932,545	20,842,545	230,460,175	9.04
2019	14,730,000	6,748,249	21,478,249	227,523,566	9.44
2020	13,290,000	6,336,317	19,626,317	238,258,932	8.24
2021	13,945,000	6,637,539	20,582,539	226,038,245	9.11
2022	14,445,000	6,504,751	20,949,751	238,621,913	8.78
2023	15,310,000	6,571,058	21,881,058	259,801,594	8.42
2024	16,180,000	6,777,882	22,957,882	271,088,514	8.47
2025	17,165,000	6,935,412	24,100,412	271,669,519	8.87

(1) General expenditures include all governmental funds.

Note: Debt service expenditures included only general obligation bonds debt and do not include refundings.

Independent School District No. 281
 New Hope, Minnesota
 Ratio of General Bonded Debt Outstanding
 Last Ten Fiscal Years

Table 14

Fiscal Year	General Obligation Bonds	Percentage of Estimated Actual Value of Taxable Property
2016	\$ 217,763,960	2.72 %
2017	196,769,592	2.32
2018	197,200,309	2.15
2019	181,230,185	1.84
2020	184,648,567	1.72
2021	186,756,137	1.66
2022	194,858,386	1.63
2023	197,508,295	1.45
2024	200,832,423	1.41
2025	202,521,331	1.44

Independent School District No. 281
New Hope, Minnesota
Demographic and Economic Statistics
Last Ten Fiscal Years

Table 15

Fiscal Year	Hennepin County						ISD No. 281	
	Population (1)	Personal Income (1)	Per Capita Personal Income (1)	Median Age	Labor Force (1)	Unemployment Rate	Population (1)	School Enrollment
2016	1,221,703	\$82,242,602,554	\$ 67,318	36.2	679,285	3.4	104,207	12,499
2017	1,237,604	84,476,373,832	68,258	36.2	694,060	3.2	104,207 (2)	12,326
2018	1,249,512	87,483,333,168	70,014	36.2	703,310	3.2	104,207 (2)	12,014 ¹⁹³
2019	1,261,104	93,066,952,992	73,798	36.5	715,567	2.4	104,207 (2)	11,968
2020	1,279,981	98,436,938,805	76,905	36.5	706,189	6.2	104,207 (2)	11,814
2021	1,281,565	90,259,341,385	70,429	36.5	700,247	3.7	108,821	11,257
2022	1,289,645	110,271,095,725	85,505	37.4	710,823	2.7	101,797	10,855
2023	1,293,651	116,235,836,001	89,851	37.2	703,017	3.2	102,224	10,453
2024	1,258,713	120,300,236,262	95,574	37.4	699,826	2.9	104,686 (2)	10,213
2025	1,273,334	121,697,623,716	95,574	37.8	729,557	3.7	104,686 (2)	10,253

Sources:
(1) Hennepin County
(2) Estimated

Independent School District No 281
New Hope, Minnesota
Principal Employers
Current and Nine Years Prior

Table 16

Employer	2024*			2016		
	Approximate Number of Employees	Rank	Percent of Total (1) Employees	Approximate Number of Employees	Rank	Percent of Total (1) Employees
North Memorial Medical Center	6,000	1	43.1 %	4,300	1	33.1 %
ISD No. 281	1,792	2	12.9	1,778	4	13.7
Honeywell, Inc.	1,700	3	12.2	2,000	2	15.4
United Health Care Services, Inc.	1,000	4	7.2	1,000	3	7.7
Metro Building Company	1,000	4	7.2	1,000	5	7.7
All Around Taxi	620	6	4.4	620	7	4.8
US Food Service	550	7	3.9	550	9	4.2
Courage Center	450	8	3.2	400	#	3.1
St. Therese of New Hope	439	9	3.2	620	7	4.8
North Ridge Care Center	379	#	3	720	6	5.5
Total	13,930		100.0 %	12,988		100.0 %

*Note that 2024 is most up to data available

(1) Total employees for the area encompassed by district boundaries is not available. Percentages represent the proportion of the total for the 10 largest employers as presented above.

Note: Residents of the District are employed throughout the metropolitan area. Major employers in close proximity to the District are listed above.

Sources: Minnesota Department of Employment and Economic Development and Ehlers Public Sector Advisor

Independent School District No 281

Table 17

New Hope, Minnesota
FTE Staff Allocation
Last Ten Fiscal Years

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cabinet	7.00	7.00	6.00	6.00	6.00	6.00	6.72	7.00	6.00	5.00
Principals	15.00	16.00	17.00	18.00	19.00	18.00	20.90	21.00	19.00	18.00
Assistant principals	20.00	21.00	22.00	22.00	24.00	22.00	19.31	20.00	23.00	19.00
Program directors	34.00	32.00	31.00	32.00	33.00	39.87	37.31	47.90	53.45	42.72
Program assistants	96.00	75.00	100.00	70.00	126.00	103.58	86.23	104.56	106.58	81.00
Teachers	759.00	757.00	750.47	781.00	772.10	803.11	756.70	767.27	785.06	731.59
Counselors	17.00	17.00	16.20	17.00	20.20	19.84	18.29	31.41	32.27	29.50
Social workers	17.00	17.00	16.80	17.00	20.50	22.90	21.39	23.66	24.43	27.30
Psychologists	12.00	13.00	12.20	13.00	12.60	16.60	16.60	17.97	19.40	19.80
Nurses	12.00	10.00	8.60	9.00	9.00	12.00	12.40	12.88	12.88	12.00
Special assignments	77.00	63.00	57.40	88.00	79.65	72.59	82.07	93.24	89.92	74.65
Education assistants	287.00	342.00	342.70	318.00	346.70	278.54	279.72	311.98	341.13	254.00
Bus monitor	6.00	6.00	6.38	6.00	3.35	3.33	3.35	3.64	3.69	-
Custodians	81.00	102.00	74.50	74.00	72.00	65.89	70.28	81.50	79.00	87.00
Custodial/bus drivers	9.00	10.00	10.00	8.00	7.40	7.00	6.32	4.67	3.00	-
Community education	72.00	80.00	52.73	50.00	47.45	43.98	35.84	38.18	36.61	91.00
Office employees	53.00	65.00	58.80	70.00	63.55	61.73	61.23	61.12	61.06	50.00
Food service	95.00	96.00	88.00	92.00	91.30	77.70	75.24	78.04	89.50	90.00
Total	<u>1,670.00</u>	<u>1,730.00</u>	<u>1,671.78</u>	<u>1,692.00</u>	<u>1,754.80</u>	<u>1,675.66</u>	<u>1,610.90</u>	<u>1,727.02</u>	<u>1,786.98</u>	<u>1,633.56</u>

Source: The District's Human Resources Department

Independent School District No 281
New Hope, Minnesota
Student Enrollment
Last Ten Fiscal Years

Table 18

<u>Year Ended June 30,</u>	<u>Average Daily Membership (ADM) (Including Enrollment Option ADM)</u>						<u>Total Pupil Units</u>
	<u>Pre-Kindergarten and Handicapped Kindergarten</u>	<u>Kindergarten</u>	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>		
2016	193.89	817.95	5,815.32	5,798.67	12,625.83	13,784.02	
2017	187.69	784.97	5,707.53	5,742.06	12,422.25	13,569.14	
2018	368.80	764.98	5,442.00	5,732.89	12,308.67	13,453.48	
2019	396.47	770.35	5,384.57	5,685.23	12,236.62	13,371.94	
2020	392.64	790.80	5,145.32	5,803.45	12,132.21	13,291.27	
2021	335.43	649.86	4,747.87	5,659.43	11,392.59	12,524.21	
2022	387.98	697.46	4,509.34	5,503.81	11,098.59	12,199.38	
2023	415.25	608.26	4,427.24	5,306.84	10,757.59	11,818.25	
2024	296.15	712.95	4,450.58	5,128.87	10,588.55	11,612.05	
2025	284.58	707.14	4,350.56	4,951.64	10,293.92	11,283.11	

Source Minnesota Department of Education

Note: ADM is weighted as follows in computing pupil units:

	<u>Early Childhood</u>	<u>Handicapped Kindergarten</u>	<u>Half-Day Kindergarten</u>	<u>Full-Day Kindergarten</u>	<u>Elementary 1-3</u>	<u>Elementary 4-6</u>	<u>Secondary</u>
Fiscal 2014 through 2015	1.250	1.000	0.612	0.612	1.115	1.060	1.300
Fiscal 2016 through 2023	1.000	1.000	0.550	1.000	1.000	1.000	1.200

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OTHER REPORTS
INDEPENDENT SCHOOL DISTRICT NO. 281
NEW HOPE, MINNESOTA
FOR THE YEAR ENDED
JUNE 30, 2025

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**INDEPENDENT AUDITOR’S REPORT
ON MINNESOTA LEGAL COMPLIANCE**

Members of the Board of Education
Independent School District No. 281
New Hope, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Independent School District No. 281 (the District), New Hope, Minnesota as of and for the year ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated November 11, 2025.

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 and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statute § 6.65, except as described in the Schedule of Findings and Responses as items 2025-001 and 2025-002. 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.

This report is intended solely for the information and use of those charged with governance and management of the City and the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.



Abdo
Minneapolis, Minnesota
November 11, 2025

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

Members of the Board of Education
Independent School District No. 281
New Hope, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 281 (the District), New Hope, Minnesota, 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 11, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Response as item 2025-003 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed three instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Response. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 communication is not suitable for any other purpose.



Abdo
Minneapolis, Minnesota
November 11, 2025



Independent School District No. 281
New Hope, Minnesota
Schedule of Findings and Responses
For the Year Ended June 30, 2025

<u>Finding</u>	<u>Description</u>
2025-001	Student Activity Accounts with Deficit Balances
<i>Condition:</i>	We noted certain student activity accounts that had a deficit year-end balance, which is not appropriate as defined in the Manual for Activity Fund Accounting (MAFA).
<i>Criteria:</i>	The Manual for Activity Fund Accounting (MAFA) states that no individual student activity will operate with a negative cash balance at the end of the fiscal year.
<i>Cause:</i>	During our audit, we found that there was one student activity account with a deficit fund balance.
<i>Effect:</i>	The District is not in compliance with MAFA.
<i>Recommendation:</i>	It is our recommendation that the District assure all student activity accounts do not spend in excess of available funds, and eliminate the existing student activity account balance deficit.
<i>Management Response:</i>	
There is no disagreement with this finding. The District will take action to avoid similar occurrences in the future.	
2025-002	Student Activity Purpose Summary
<i>Condition:</i>	During our audit procedures, it came to our attention that the District did not have an Activity Purpose Summary for all student activity accounts.
<i>Criteria:</i>	UFARS Chapter 14 requires the District to have Activity Purpose Summaries in place for all student activity groups.
<i>Cause:</i>	The District did not have Activity Purpose Summaries for all accounts.
<i>Effect:</i>	The District is out of compliance with UFARS requirements.
<i>Recommendation:</i>	We recommend that the District develops an Activity Purpose Summary for all groups to fill out at the beginning of each school year.
<i>Management Response:</i>	
The District is aware of the situation and plans to implement procedures to ensure Activity Purpose Summaries are put in place.	

Independent School District No. 281
New Hope, Minnesota
Schedule of Findings and Responses (Continued)
For the Year Ended June 30, 2025

<u>Finding</u>	<u>Description</u>
2025-003	Material Audit Adjustment
<i>Condition:</i>	During this year's audit, adjustments were needed to materially adjust accounts payable.
<i>Criteria:</i>	The financial statements needed to be materially correct.
<i>Cause:</i>	The District's management had not prepared a year end trial balance reflecting all necessary accounting entries.
<i>Effect:</i>	This indicates that misstatements may occur and not be detected by the District's system of internal control.
<i>Recommendation:</i>	We recommend that the year-end audit preparation process include a review of accounts payable to ensure that there are checks and balances to prevent this type of correction moving forward.
<i>Management Response:</i>	
	The District agrees with the correction. Procedures are in place for the fiscal year 2025 audit to improve the process and to ensure that this type of material adjustment is not needed in the future.

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Robbinsdale Area Schools

Independent School District 281

4148 Winnetka Ave N.
New Hope, MN 55427
763-504-8000 | rdale.org

CORRECTIVE ACTION PLAN

The following is our response to findings in the audit as of June 30, 2025.

FINDING 2025-001

During this year's audit, it was noted that there were Student Activity accounts with deficit balances.

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Findings:

There is no disagreement with the audit finding

2. Action Planned in Response to Finding:

Procedures are in place for the fiscal year 2026 audit to review procedures and processes around student activity funds.

3. Official Responsible for Ensuring CAP:

Kristen Hoheisel, Chief Financial Officer

4. Planned Completion Date for CAP:

During the next fiscal year 2026.

5. Plan to Monitor Completion of CAP:

Monitored by the CFO and the School Board.

Sincerely,

Kristen Hoheisel, Chief Financial Officer

A handwritten signature in blue ink, appearing to read 'Kristen Hoheisel'.

Kristen Hoheisel
Chief Financial Officer



Robbinsdale Area Schools

Independent School District 281

4148 Winnetka Ave N.

New Hope, MN 55427

763-504-8000 | rdale.org

CORRECTIVE ACTION PLAN

The following is our response to findings in the audit as of June 30, 2025.

FINDING 2025-002

During this year's audit, it was noted that there were Student Activity accounts without purpose summaries.

CORRECTIVE ACTION PLAN (CAP):

6. Explanation of Disagreement with Audit Findings:

There is no disagreement with the audit finding

7. Action Planned in Response to Finding:

Procedures are in place for the fiscal year 2026 audit to review procedures and processes around student activity funds.

8. Official Responsible for Ensuring CAP:

Kristen Hoheisel, Chief Financial Officer

9. Planned Completion Date for CAP:

During the next fiscal year 2026.

10. Plan to Monitor Completion of CAP:

Monitored by the CFO and the School Board.

Sincerely,

Kristen Hoheisel, Chief Financial Officer



Kristen Hoheisel
Chief Financial Officer



Robbinsdale Area Schools

Independent School District 281

4148 Winnetka Ave N.
New Hope, MN 55427
763-504-8000 | rdale.org

CORRECTIVE ACTION PLAN

The following is our response to findings in the audit as of June 30, 2025.

FINDING 2025-003

During this year's audit, it was noted that accounts payable was materiality understated.

CORRECTIVE ACTION PLAN (CAP):

11. Explanation of Disagreement with Audit Findings:

There is no disagreement with the audit finding

12. Action Planned in Response to Finding:

Procedures are in place for the fiscal year 2026 audit to improve the accounts payable audit preparation process.

13. Official Responsible for Ensuring CAP:

Kristen Hoheisel, Chief Financial Officer

14. Planned Completion Date for CAP:

During the next fiscal year 2026.

15. Plan to Monitor Completion of CAP:

Monitored by the Executive Officer and the School Board.

Sincerely,

Kristen Hoheisel, Chief Financial Officer



Kristen Hoheisel
Chief Financial Officer

Independent School District No. 281
New Hope, Minnesota
Schedule of Prior Findings
For the Year Ended June 30, 2025

<u>Finding</u>	<u>Description</u>
2024-001	Student Activity Accounts with Deficit Balances
<i>Condition:</i>	We noted certain student activity accounts that had a deficit year-end balance, which is not appropriate as defined in the Manual for Activity Fund Accounting (MAFA).
<i>Criteria:</i>	The Manual for Activity Fund Accounting (MAFA) states that no individual student activity will operate with a negative cash balance at the end of the fiscal year.
<i>Cause:</i>	During our audit, we found that there was one student activity account with a deficit fund balance.
<i>Effect:</i>	The District is not in compliance with MAFA.
<i>Recommendation:</i>	It is our recommendation that the District assure all student activity accounts do not spend in excess of available funds, and eliminate the existing student activity account balance deficit.

Fiscal Year 2025 Update:

This is a repeat finding for fiscal year 2025.

2024-002	Student Activity Purpose Summary
<i>Condition:</i>	During our audit procedures, it came to our attention that the District did not have an Activity Purpose Summary for all student activity accounts.
<i>Criteria:</i>	UFARS Chapter 14 requires the District to have Activity Purpose Summaries in place for all student activity groups.
<i>Cause:</i>	The District did not have Activity Purpose Summaries for all accounts.
<i>Effect:</i>	The District is out of compliance with UFARS requirements.
<i>Recommendation:</i>	We recommend that the District develops an Activity Purpose Summary for all groups to fill out at the beginning of each school year.

Fiscal Year 2025 Update:

This is a repeat finding for fiscal year 2025.

Independent School District No. 281
 New Hope, Minnesota
 Schedule of Prior Findings (Continued)
 For the Year Ended June 30, 2025

<u>Finding</u>	<u>Description</u>
2024-003	Late Audited Financial Statement Submission
<i>Condition:</i>	During our audit procedures, it came to our attention that the District’s audited financial statements would not be submitted prior to the deadline.
<i>Criteria:</i>	Minnesota Statutes § 6.65, 123B.77, Subd. 3 requires that the District submit audited fund balance, revenue, and expenditure data to the Minnesota Department of Education annually by November 30, and audited financial statements by December 31.
<i>Cause:</i>	The District’s did not submit audited financial statements to the Minnesota Department of Education by December 31.
<i>Effect:</i>	The District is out of compliance with Minnesota state statutes.
<i>Recommendation:</i>	We recommend that the District take measures to ensure that the financial statement audit is completed prior to the deadlines set forth by Minnesota state statutes.

Fiscal Year 2025 Update:

This is finding has been resolved.

<u>Finding</u>	<u>Description</u>
2024-004	Material Audit Adjustment
<i>Condition:</i>	During this year’s audit, it was noted that the prior year Construction in progress account was materially understated.
<i>Criteria:</i>	The financial statements need to be materially correct.
<i>Cause:</i>	Construction in progress was understated last year. This understatement needed to be categorized as a error correction in the current year.
<i>Effect:</i>	This indicates that misstatements may occur and not be detected by the District’s system of internal control.
<i>Recommendation:</i>	We recommend that the year-end audit preparation process include a review of Capital Assets to ensure that there are checks and balances to prevent this type of error correction moving forward.

Fiscal Year 2025 Update:

The District is being issued a finding again in fiscal year 2025, however the finding is not related to construction in progress.

School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

AGENDA SECTION: New Business

ITEM: 6.A. Resolution Accepting Donations

COMMENTS BY: Kristen Hoheisel, Chief Financial Officer

The School Board will be asked to move approval of the Resolution Accepting Donations in the amount of **\$9,738.25**. The School Board and Superintendent are grateful for the generous contributions supporting our students and staff in Robbinsdale Area Schools.

Recommended Action: Approve the resolution accepting donations.

	Yes	No	Abstention
Helen Bassett			
ReNae Bowman			
Dr. Greta Evans-Becker			
Aviva Hillenbrand			
Caroline Long			
Dr. Kenneth Wutoh			

Motion by: _____ **Yes:** _____ **Passed:** _____

Second by: _____ **No:** _____ **Failed:** _____

Abstentions: _____

The following resolution was moved by _____ and seconded by _____:

RESOLUTION ACCEPTING DONATIONS

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: “The board may receive, for the benefit 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

WHEREAS, 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;

THEREFORE, BE IT RESOLVED, that the School Board of Robbinsdale Area School District ISD 281, gratefully accepts the following donations as identified below:

November 17, 2025

Date	School Name/Program	Donor Information	Amount	Item	Purpose
10/30/2025		FAIR-Pilgrim Lane PTO	\$7,520.00		Artist in Residencies with Compas
10/31/2025	Cooper High School	Robbinsdale Cooper Activities Booster Performance Arts Booster	\$538.25		Choreography Coach for Marching Band
10/31/2025					
11/3/2025	Plymouth Middle School	John and Audrey Hagen	\$20.00		Tech program donation
11/3/2025	Plymouth Middle School	Erin and Steven Baltes	\$15.00		Tech program donation
11/3/2025	Plymouth Middle School	Christopher and Joanna Ehresman	\$15.00		Tech program donation
11/3/2025	Plymouth Middle School	Angela Revak	\$20.00		Tech program donation
11/3/2025	Plymouth Middle School	Dane and Carrie Durbin	\$75.00		Tech program donation
11/3/2025	Plymouth Middle School	Marnie and Matthew Hagen	\$30.00		Tech program donation

11/3/2025	Plymouth Middle School	Grant and Michelle Vaith	\$30.00		Tech program donation
11/3/2025	Plymouth Middle School	Emily and Victor Menchaca	\$100.00		Tech program donation
11/3/2025	Plymouth Middle School	Nicholas and Kalin Anderson	\$50.00		Tech program donation
11/3/2025	Plymouth Middle School	Adam R Vickman-Beckler & Sarah Bickler	\$50.00		Tech program donation
11/3/2025	Plymouth Middle School	Lyle and Jennifer Hodges	\$20.00		Tech program donation
11/3/2025	Plymouth Middle School	Kathryn Farber	\$20.00		Tech program donation
11/3/2025	Plymouth Middle School	Andrew and Angela Hanson	\$10.00		Tech program donation
11/3/2025	Plymouth Middle School	Matthew Wieland	\$15.00		Tech program donation
11/3/2025	Plymouth Middle School	Nikolaus and Stephanie Duy	\$20.00		Tech program donation
11/3/2025	Plymouth Middle School	Laurie and Norman Orstad	\$20.00		Tech program donation
11/3/2025	Plymouth Middle School	Austin Charles Arvold	\$10.00		Tech program donation
11/3/2025	Plymouth Middle School	Carley A Compton	\$10.00		Tech program donation
11/3/2025	Plymouth Middle School	Chad and Elizabeth Oesterreich	\$20.00		Tech program donation
11/3/2025	Plymouth Middle School	Rebecca Juncker	\$10.00		Tech program donation
11/3/2025	Plymouth Middle School	Ashley Loyd Prescott	\$10.00		Tech program donation
11/3/2025	Plymouth Middle School	Elizabeth Espe	\$10.00		Tech program donation
11/3/2025	FAIR-Pilgrim Lane	DonorsChoose		Classroom activities and supplies for Mrs. Milleran's room	Benefit for students at FAIR-Pilgrim Lane
11/4/2025	School of Engineering and Arts	SEA PTA		Earbud Headphones and Pencil Sharpener	Benefit for students at SEA School
11/4/2025	Full Service Community School	Troy and Beth Tomlins	\$100.00		Thanksgiving Gifting Kits

11/5/2025	FAIR-Crystal	Allina Health System	\$1,000.00		Change to Chill program
11/5/2025	Armstrong High School	Fire Trax Corporation		Supermile age parts	AHS Supermileage and/or NASA Hunch program
		Donation Cash total	\$9,738.25		

The vote on adoption of the Resolution was as follows:

Aye:

Nay:

Absent:

Whereupon, said Resolution was declared duly adopted.

By: _____

By: _____



School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

AGENDA SECTION: Policy

ITEM: 7.B. Second Read (Action) Policies

PRESENTER: Dr. Kenneth Wutoh, School Board Director

PURPOSE:

The Policy Committee will review changes made to each of these policies for second read in preparation for vote:

- [210 Policy - Conflict of Interest School Board Members](#)
- [211 Policy - Criminal or Civil Action Against School District, School Board Member, Employee, or Student](#)
- [305 Policy - Policy Implementation \(305 - Policy Implementation MSBA redline\)](#)
- [515 Policy - Protection and Privacy of Student Records](#)
- [709 Policy - Student Transportation Safety](#)

RECOMMENDATION:

Approve the changes these policies.

Motion by: _____ **Yes:** _____ **Passed:** _____

Second by: _____ **No:** _____ **Failed:** _____

Abstentions: _____



To: School Board and Superintendent Staloch
From: Policy Committee
Date: November 3rd, 2025
Re: Policy Committee Report

The Policy Committee convened on October 27, 2025 to continue its work on reviewing and advancing policies. The committee remains committed to ensuring that policies are updated.

As part of this process, the Cabinet is actively reviewing and providing input and engaging other relevant stakeholders as appropriate.

We appreciate the dedication of all involved in this critical work and will continue to provide updates as policies progress through review and approval.

Our next meeting is November 19th, 2025.

POLICIES FOR FIRST READ			
Policy Number and Title	New Policies	Policy Change	Description of Change
210 AP- Conflict of Interest School Board Members	Continuation of review of the 200 Series	Changing from AP to Policy	
211 AP- Criminal or Civil Action Against School District, School Board Member, Employee, or Student	Continuation of review of the 200 Series	Changing from AP to Policy	
305 - Policy Implementation MSBA Redline 305 Policy - Policy Implementation (draft)	This is a new policy being adopted into our School Board Policies.	This policy was created using MSBA and South Washington as a guideline.	
515 AP - Protection and Privacy of Student Records	.	Statute / Legislative Updates Changing from AP to Policy Added Cross Reference	<ul style="list-style-type: none"> ● Section VI. B. #23. Added verbiage ● Section VII A. #3. Added verbiage ● Cross References: Added Equity Policy 102.1
709 Policy: Student		Legislative Updates	<ul style="list-style-type: none"> ● Section VII: A. #1

Transportation Safety			<ul style="list-style-type: none"> Section VIII C., D. and E. Updated Cross Reference to include Cannabis
POLICY REQUEST PROCEDURE			
Substantive Policy Change Request Procedure	Review		<ul style="list-style-type: none"> Adopt this as a procedure and add it to the Handbook.
In Progress			
501 Policy - School Weapons Going to a future Study Session	Yes	Added verbiage	<ul style="list-style-type: none"> Active shooter incidents added

210 POLICY 210AP: - CONFLICT OF INTEREST SCHOOL BOARD MEMBERS

I. PURPOSE

The purpose of this policy is to observe state statutes regarding conflicts of interest and to engage in school district business activities in a fashion designed to avoid any conflict of interest or the appearance of impropriety.

II. GENERAL STATEMENT OF POLICY

It is the policy of the school board to contract for goods and services in conformance with statutory conflict of interest laws and in a manner that will avoid any conflict of interest or the appearance thereof. Accordingly, the school board will contract under the statutory exception provisions only when it is clearly in the best interest of the school district because of limitations that may exist on goods or services otherwise available to the school district.

III. GENERAL PROHIBITIONS AND RECOGNIZED STATUTORY EXCEPTIONS

- A. A school board member who is authorized to take part in any manner in making any sale, lease, or contract in his or her official capacity shall not voluntarily have a personal financial interest in that sale, lease, or contract or personally benefit financially there from.
- B. In the following circumstances, however, the school board may as an exception, by unanimous vote, contract for goods or services with a school board member of the school district:
 - 1. In the designation of a bank or savings association, in which a school board member is interested, as an authorized depository for school district funds and as a source of borrowing, provided such deposited funds are protected in accordance with Minn. Stat. Ch. 118A. Any school board member having said interest shall disclose that interest and the interest shall be entered upon the minutes of the school board. Disclosure must be made when such bank or savings association is first designated as a depository or source of borrowing, or when such school board member is elected, whichever is later. Disclosure serves as notice of the interest and must only be made once;
 - 2. The designation of an official newspaper, or publication of official matters therein, in which the school board member is interested when it is the only newspaper complying with statutory requirements relating to the designation or publication;
 - 3. A contract with a cooperative association of which the school board member is a shareholder or stockholder but not an officer or manager;
 - 4. A contract for which competitive bids are not required by law. A contract made

under this exception will be void unless the following procedures are observed:

- a. The school board must authorize the contract in advance of its performance by adopting a resolution setting out the essential facts and determining that the contract price is as low as or lower than the price at which the goods or services could be obtained elsewhere.
 - b. In the case of an emergency when the contract cannot be authorized in advance, payment of the claims must be authorized by a like resolution wherein the facts of the emergency are also stated.
 - c. Before a claim is paid, the interested school board member must file with the clerk of the school board an affidavit stating:
 - (1) The name of the school board member and the office held;
 - (2) An itemization of the goods or services furnished;
 - (3) The contract price;
 - (4) The reasonable value;
 - (5) The interest of the school board member in the contract; and
 - (6) That to the best of the school board member's knowledge and belief, the contract price is as low as, or lower than, the price at which the goods or services could be obtained from other sources.
5. A school board member may rent space in a public facility at a rate commensurate with that paid by other members of the public.
- C. In the following circumstances, the school board may as an exception, by majority vote at a meeting where all school board members are present, contract for services with a school board member of the school district: A school board member may be newly employed or may continue to be employed by the school district as an employee where there is a reasonable expectation on July 1, or at the time the contract is entered into or extended, that the amount to be earned by that school board member under that contract or employment relationship, will not exceed \$8,000 in that fiscal year. If the school board member does not receive majority approval to be initially employed or to continue in employment at a meeting where all school board members are present, that employment must be immediately terminated and that school board member will have no further rights to employment while serving as a school board member in the school district.
- D. The school board may contract with a class of school district employees, such as teachers or custodians, where the spouse of a school board member is a member of the class of employees contracting with the school board and the employee spouse receives no special monetary or other benefit that is substantially different from the benefits that other members of the class receive under the employment contract. In order for the school board to invoke this exception, it must have a majority of disinterested school board members vote to approve the contract, direct the school board member spouse to abstain from

voting to approve the contract, and publicly set out the essential facts of the contract at the meeting where the contract is approved.

IV. LIMITATIONS ON RELATED EMPLOYEES

- A. The school board can hire or dismiss teachers only at duly called meetings. Where a husband and wife, brother and sister, or two brothers or sisters, constitute a quorum, no contract employing a teacher may be made or authorized except upon the unanimous vote of the full school board.
- B. The school board may not employ any teacher related by blood or marriage to a school board member, within the fourth degree as computed by the civil law, except by a unanimous vote of the full school board.

V. CONFLICTS PRIOR TO TAKING OFFICE

A school board member with personal financial interest in a sale, lease, or contract with the school district which was entered before the school board member took office and presents an actual or potential conflict of interest, shall immediately notify the school board of such interest. It shall thereafter be the responsibility of the school board member to refrain from participating in any action relating to the sale, lease, or contract. At the time of renewal of any such sale, lease, or contract, the school board may enter into or renew such sale, lease, or contract only if it falls within one of the enumerated exceptions for contracts relating to goods or services provided above and if the procedures provided in this policy are followed.

VI. DETERMINATION AS TO WHETHER A CONFLICT OF INTEREST EXISTS

The determination as to whether a conflict of interest exists is to be made by the school board. Any school board member who has an actual or potential conflict shall notify the school board of such conflict immediately. The school board member shall thereafter cooperate with the school board as necessary for the school board to make its determination.

Legal References: Minn. Stat. § 122A.40, Subd. 3 (Teacher Hiring, Dismissal)
Minn. Stat. § 123B.195 (Board Member's Right to Employment)
Minn. Stat. § 471.87 (Public Officers; Interest in Contract; Penalty)
Minn. Stat. § 471.88, Subds. 2, 3, 4, 5, 12, 13, and 21 (Exceptions)
Minn. Stat. § 471.89 (Contract, When Void)
Op. Atty. Gen. 437-A-4, March 15, 1935
Op. Atty. Gen. 90-C-5, July 30, 1940
Op. Atty. Gen. 90-A, August 14, 1957

Cross References: MSBA/MASA Model Policy 101 (Legal Status of the School Board)
MSBA/MASA Model Policy 209 (Code of Ethics)
MSBA Service Manual, Chapter 1, School District Governance, Powers and Duties

**211 POLICY ADMINISTRATIVE PROCEDURE 211AP - CRIMINAL OR CIVIL ACTION
AGAINST SCHOOL DISTRICT, SCHOOL BOARD MEMBER, EMPLOYEE, OR STUDENT**

I. PURPOSE

The purpose of this policy is to provide guidance as to the school district's position, rights, and responsibilities when a civil or criminal action is pending against the school district, or a school board member, school district employee, or student.

II. GENERAL STATEMENT OF POLICY

- A. The school district recognizes that, when civil or criminal actions are pending against a school board member, school district employee, or student, the school district may be requested or required to take action.
- B. In responding to such requests and/or requirements, the school district will take such measures as are appropriate to its primary mission of providing for the education of students in an environment that is safe for staff and students and is conducive to learning.
- C. The school district acknowledges its statutory obligations with respect to providing assistance to school board members and teachers who are sued in connection with performance of school district duties. Collective bargaining agreement and school district policies may also apply.

III. CIVIL ACTIONS

- A. Pursuant to Minn. Stat. § 466.07, Subd. 1, the school district shall defend and indemnify any school board member or school district employee for damages in school-related litigation, including punitive damages, claimed or levied against the school board member or employee, provided that he or she was acting in the performance of the duties of the position and was not guilty of malfeasance, willful neglect of duty, or bad faith.
- B. Pursuant to Minn. Stat. §123B.25(b), with respect to teachers employed by the school district, upon written request of the teacher involved, the school district shall provide legal counsel for any school teacher against whom a claim is made or action is brought for recovery of damages in any tort action involving physical injury to any person or property or for wrongful death arising out of or in connection with the employment of the teacher with the school district. The school district will choose legal counsel after consultation with the teacher.
- C. Data Practices
Educational data and personnel data maintained by the school district may be sought as evidence in a civil proceeding. The school district will release the data only pursuant to the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, and to the Family

Educational Rights and Privacy Act, 20 U.S.C. § 1232g and related regulations. When an employee is subpoenaed and is expected to testify regarding educational data or personnel data, he or she is to inform the building administrator or designated supervisor, who shall immediately inform the superintendent or designee. No school board member or employee may release data without consultation in advance with the school district official who is designated as the authority responsible for the collection, use, and dissemination of data.

D. Service of Subpoenas

It is the policy of the school district that its officers and employees will normally not be involved in providing service of process for third parties in the school setting.

E. Leave to Testify

Leave for employees appearing in court, either when sued or under subpoena to testify, will be considered in accordance with school district personnel policies and applicable collective bargaining agreements.

IV. CRIMINAL CHARGES OR CONDUCT

A. Employees

1. The school district expects that its employees serve as positive role models for students. As role models for students, employees have a duty to conduct themselves in an exemplary manner.
2. If the school district receives information relating to activities of a criminal nature by an employee, the school district will investigate and take appropriate disciplinary action, which may include discharge, subject to school district policies, statutes, and provisions of applicable collective bargaining agreements.
3. Pursuant to Minn. Stat. § 123B.02, Subd. 20, if reimbursement for a criminal defense is requested by a school district employee, the school board may, after consulting with its legal counsel, reimburse the employee for any costs and reasonable attorney fees incurred by the employee to defend criminal charges brought against the employee arising out of the performance of duties for the school district. The decision as to whether to reimburse shall be made in the discretion of the school board. A school board member who is a witness or an alleged victim in the case may not vote on the reimbursement. If a quorum of the school board is disqualified from voting on the reimbursement, the reimbursement must be approved by a judge of the district court.

B. Students

The school district has an interest in maintaining a safe and healthful environment and in preventing disruption of the educational process. In order to further that interest, the school district will take appropriate action regarding students convicted of crimes that relate to the school environment.

C. Criminal Investigations

1. It is the policy of the school district to cooperate with law enforcement officials. The school district will make all efforts, however, to encourage law enforcement officials to question students and employees outside of school hours and off school premises unless there are extenuating circumstances or the matter being investigated is school-related, or as otherwise provided by law.
2. The school district believes a student's education is important and should be interrupted as infrequently as possible. While it is the policy of the school district to cooperate with law enforcement officials, the school district will refrain from granting law enforcement officials access to question students and employees during school hours, unless there are extenuating circumstances or the matter being investigated is school-related, or as otherwise provided by law.

D. Data Practices

The school district will release to juvenile justice and law enforcement authorities educational and personnel data only in accordance with Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act) and 20 U.S.C. § 1232g (FERPA).

V. **STATEMENTS WHEN LITIGATION IS PENDING**

Therefore, when the school district is involved as a plaintiff or defendant in litigation, school board members or school district employees shall refrain from making or releasing public statements about the litigation and defer to the District's administrative team, which will provide statements after the opportunity to consult with legal counsel.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
 Minn. Stat. § 123B.02, Subd. 20 (Legal Counsel, Reimbursement)
 Minn. Stat. § 123B.25(b) (Actions Against Teachers)
 Minn. Stat. § 466.07, Subd. 1 (Indemnification)
 20 U.S.C. § 1232g (Family Educational Rights and Privacy Act) 42 U.S.C. § 1983 (Civil Action for Depriving Rights)
 Minn. Op. Atty. Gen. 169 (Mar. 7, 1963)
 Minn. Op. Atty. Gen. 169 (Nov. 3, 1943)
Dypress v. School Committee of Boston, 446 N.E.2d 1099 (Mass. App. Ct. 1983)
Wood v. Strickland, 420 U.S. 308, 95 S.Ct. 992, 43 L.Ed.2d 214 (1975)

Cross References: 403AP (Discipline, Suspension, and Dismissal of School District Employees)
 Policy 406 (Public and Private Personnel Data)
 408AP (Subpoena of a School District Employee)
 414AP (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
 506AP (Student Discipline)
 Policy 515 (Protection and Privacy of Pupil Records)

Adopted: _____

MSBA/MASA Model Policy 305

Orig. 1995

Revised: _____

Rev. 2022~~1999~~

305 POLICY IMPLEMENTATION

I. PURPOSE

The purpose of this policy is to clarify the responsibility of the school administration for implementation of school ~~board-district~~ policy.

II. GENERAL STATEMENT OF POLICY

A. It shall be the responsibility of the superintendent to implement school ~~board-district~~ policy and to recommend additions or modifications thereto. The administration is authorized to develop ~~procedures, guidelines, and directives~~ to effectuate the implementation of school ~~board-district~~ policies. These ~~procedures, guidelines, and directives~~ shall not be inconsistent with said policies. At least annually, these written ~~procedures, guidelines, and directives~~ shall be presented to the school board for review.

B. School principals and other administrators who have handbook responsibilities shall present recommended changes necessary to reflect new or modified policies. Changes of substance within handbooks shall be reviewed by the Superintendent, or designee, to assure compliance with School Board policy and, if necessary, shall be approved by the School Board.

~~Employee and student handbooks shall be subject to annual review and approval by the school board.~~

~~C. School principals and other administrators who have handbook responsibilities shall present recommended changes necessary to reflect new or modified policies. Changes of substance within handbooks shall be reviewed by the superintendent to assure compliance with school board-district policy and shall be approved by the school board.~~

Legal References: Minn. Stat. § 123B.143 (Superintendent)

Cross References: MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)

305 **POLICY** - POLICY IMPLEMENTATION

I. **PURPOSE**

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II. **GENERAL STATEMENT OF POLICY**

A. It shall be the responsibility of the superintendent to implement school ~~board-district~~ policy and to recommend additions or modifications thereto. The administration is authorized to develop **procedures**, **guidelines**, and **directives** to effectuate the implementation of school ~~board-district~~ policies. These **procedures**, **guidelines**, and **directives** shall not be inconsistent with said policies. At least annually, these written **procedures**, **guidelines**, and **directives** shall be presented to the school board for review.

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Robbinsdale Area Schools
Independent School District 281
Original Adoption: June 18, 2012
Revised: ~~November 2024~~ September 2025
Approved: (enter date here)

515.1 ADMINISTRATIVE PROCEDURE POLICY - PROTECTION AND PRIVACY OF STUDENT RECORDS

I. PURPOSE

The school district recognizes its responsibility in regard to the collection, maintenance, and dissemination of student records and the protection of the privacy rights of students as provided in federal law and state statutes.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 U.S.C. § 1232g, *et seq.*, (Family Educational Rights and Privacy Act (FERPA)) 34 C.F.R. Part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, and Minn. Rules Parts 1205.0100- 1205.2000.

III. DEFINITIONS

A. Authorized Representative

“Authorized representative” means any entity or individual designated by the school district, state, or an agency headed by an official of the Comptroller of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or state and local educational authorities to conduct, with respect to federal or state supported education programs, any audit or evaluation or any compliance or enforcement activity in connection with federal legal requirements that relate to these programs.

B. Biometric Record

“Biometric record,” as referred to in “Personally Identifiable,” means a record of one or more measurable biological or behavioral characteristics that can be used for authorized recognition of an individual (e.g., fingerprints, retina and iris patterns, voice prints, DNA sequence, facial characteristics, and handwriting).

C. Dates of Attendance

“Dates of attendance,” as referred to in “Directory Information,” means the period of time during which a student attends or attended a school or schools in the school district, including attendance in person or by paper correspondence, satellite, internet or other electronic communication technologies for students who are not in the classroom, and

including the period during which a student is working under a work-study program. The term does not include specific daily records of a student's attendance at a school or schools in the school district.

D. Directory Information

1. **Under federal law**, "directory information" - means information contained in an education record of a student which would not generally be considered harmful or an invasion of privacy if disclosed. It includes, but is not limited to: the student's name, address, telephone number, school, dates of attendance (enrollment), grade level, participation in officially recognized activities and sports, weight and height of members of athletic teams, degrees, honors and awards received; and the most recent educational agency or institution attended. It also includes the name, address, and telephone number of the student's parent(s). Directory information does not include:
 - a. a student's social security number;
 - b. a student's identification number (ID), user ID, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems if the identifier may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user;
 - c. a student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student's identity, such as a PIN, password, or other factor known or possessed only by the student;
 - d. personally identifiable data which references religion, race, color, social position, or nationality; or
 - e. data collected from nonpublic school students, other than those who receive shared time educational services, unless written consent is given by the student's parent or guardian.
2. **Under Minnesota law**, a school district may not designate a student's home address, telephone number, email address, or other personal contact information as "directory information."

Minnesota law prohibits schools from designating student contact information as "directory information" despite the FERPA definition. Minnesota schools should comply with Minnesota law and should not include student contact information in their definition of "directory information."

E. Education Records

1. What constitutes “education records.” Education records means those records which: (1) are directly related to a student; and (2) are maintained by the school district or by a party acting for the school district.
2. What does not constitute an education record. The term, “education records,” does not include: (1) kept in the sole possession of the maker of the record; (2) used only as a personal memory aid; (3) not accessible or revealed to any other individual except a temporary substitute teacher; and (4) destroyed at the end of the school year.
 - b. Records of a law enforcement unit of the school district, provided education records maintained by the school district are **not** disclosed to the unit, and the law enforcement records are: (1) maintained separately from education records; (2) maintained solely for law enforcement purposes; and (3) disclosed only to law enforcement officials of the same jurisdiction.
 - c. Records relating to an individual, including a student, who is employed by the school district which: (1) are made and maintained in the normal course of business; (2) relate exclusively to the individual in that individual’s capacity as an employee; and (3) are not available for use for any other purpose.

However, these provisions shall not apply to records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student.
 - d. Records relating to an eligible student, or a student attending an institution of post-secondary education, which are: (1) made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity; (2) made, maintained, or used only in connection with the provision of treatment to the student; and (3) disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student’s choice. For the purpose of this definition, “treatment” does not include remedial educational activities or activities that are a part of the program of instruction within the school district.
 - e. Records created or received by the school district after an individual is no longer a student at the school district and that are not directly related to the individual’s attendance as a student.
 - f. Grades on peer-related papers before the papers are collected and recorded by a teacher.

F. Education Support Services Data

"Education support services data" means data on individuals collected, created, maintained, used, or disseminated relating to programs administered by a government entity or entity under contract with a government entity designed to eliminate disparities and advance equities in educational achievement for youth by coordinating services available to participants, regardless of the youth's involvement with other government services. Education support services data does not include welfare data under Minnesota Statutes, section 13.46.

Unless otherwise provided by law, all education support services data are private data on individuals and must not be disclosed except according to Minnesota Statutes, section 13.05 or a court order.

G. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of post-secondary education.

H. Juvenile Justice System

"Juvenile justice system" includes criminal justice agencies and the judiciary when involved in juvenile justice activities.

I. Legitimate Educational Interest

"Legitimate educational interest" includes interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for education data. It includes a person's need to know in order to:

1. Perform an administrative task required in the school or employee's contract or position description approved by the school board;
2. Perform a supervisory or instructional task directly related to the student's education; or
3. Perform a service or benefit for the student or the student's family such as health care, counseling, student job placement, or student financial aid.
4. Perform a task directly related to responding to a request for data.

J. Parent

"Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary.

K. Personally Identifiable

“Personally identifiable” means that the data or information includes, but is not limited to:

- (a) a student’s name;
- (b) the name of the student’s parent or other family member;
- (c) the address of the student or student’s family;
- (d) a personal identifier such as the student’s social security number or student number or biometric record;
- (e) other direct identifiers, such as the student’s date of birth, place of birth, and mother’s maiden name;
- (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or
- (g) information requested by a person who the school district reasonably believes knows the identity of the student to whom the education record relates.

L. Record

“Record” means any information or data recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche.

M. Responsible Authority

“Responsible authority” is the Assistant Superintendent.

N. Student

“Student” includes any individual who is or has been in attendance, enrolled, or registered at the school district and regarding whom the school district maintains education records.

Student also includes applicants for enrollment or registration at the school district and individuals who receive shared time educational services from the school district.

O. School Official

“School official” includes:

- (a) a person duly elected to the school board;

- (b) a person employed by the school board in an administrative, supervisory, instructional, or other professional position;
- (c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of his or her performance as an employee or contractor.

P. Summary Data

“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

Q. Other Terms and Phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

IV. GENERAL CLASSIFICATION

State law provides that all data collected, created, received, or maintained by a school district are public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

V. STATEMENT OF RIGHTS

A. Rights of Parents and Eligible Students

Parents and eligible students have the following rights under this policy:

1. The right to inspect and review the student’s education records;
2. The right to request the amendment of the student’s education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student’s privacy or other rights;
3. The right to consent to disclosures of personally identifiable information contained in the student’s education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;
4. The right to refuse release of names, addresses, and home telephone numbers of

students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;

5. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;
6. The right to be informed about rights under the federal law; and
7. The right to obtain a copy of this policy at the location set forth in Section XXI. of this policy.

B. Eligible Students

All rights and protections given parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of post-secondary education. The student then becomes an “eligible student.” However, the parents of an eligible student who is also a “dependent student” are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in 34 C.F.R. § 99.31(a).

C. Disabled Students

The school district shall follow 34 Code of Federal Regulations, sections 300.610-300.617 with regard to the privacy, notice, access, recordkeeping, and accuracy of information related to students with a disability.

VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required for Disclosure

1. The school district shall obtain a signed and dated written informed consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.
2. The written consent required by this subdivision must be signed and dated by the parent of the student or the eligible student giving the consent and shall include:
 - a. a specification of the records to be disclosed;
 - b. the purpose or purposes of the disclosure;
 - c. the party or class of parties to whom the disclosure may be made;
 - d. the consequences of giving informed consent; and

- e. if appropriate, a termination date for the consent.
3. When a disclosure is made under this subdivision:
 - a. if the parent or eligible student so requests, the school district shall provide him or her with a copy of the records disclosed; and
 - b. if the parent of a student who is not an eligible student so requests, the school district shall provide the student with a copy of the records disclosed.
 4. A signed and dated written consent may include a record and signature in electronic form that:
 - a. identifies and authenticates a particular person as the source of the electronic consent; and
 - b. indicates such person's approval of the information contained in the electronic consent.
 5. If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an insurer, informed consent shall not be deemed to have been given unless the statement is:
 - a. in plain language;
 - b. dated;
 - c. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;
 - d. specific as to the nature of the information the subject is authorizing to be disclosed;
 - e. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
 - f. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and
 - g. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given in connection with applications for: (i) life insurance or non-cancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minn. Stat. Ch. 256B or Minnesota Care under Minn. Stat. Ch. 256L, which shall be ongoing during all terms of eligibility, for individualized education

program health-related services provided by a school district that are subject to third party reimbursement.

6. Eligible Student Consent

Whenever a student has attained eighteen (18) years of age or is attending an institution of post secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in Section V. of this policy.

B. Prior Consent for Disclosure Not Required

The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;
2. To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:
 - a. performs an institutional service or function for which the school district would otherwise use employees;
 - b. is under the direct control of the school district with respect to the use and maintenance of education records; and
 - c. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made.
3. To officials of other schools, school districts, or post-secondary educational institutions in which the student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (see Section XIX.), suspension and expulsion information and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minn. Stat. § 260B.171, unless the data are required to be destroyed under Minn. Stat. § 120A.22, Subd. 7(c) or § 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records which have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with Section XV. of this policy;
4. To authorized representatives of the Comptroller General of the United States, the

Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or his or her representative, subject to the conditions relative to such disclosure provided under federal law;

5. In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:
 - a. determine eligibility for the aid;
 - b. determine the amount of the aid;
 - c. determine conditions for the aid; or
 - d. enforce the terms and conditions of the aid.

“Financial aid” for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual’s attendance at an educational agency or institution;

6. To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:
 - a. before November 19, 1974, if the allowed reporting or disclosure concerns the juvenile justice system and such system’s ability to effectively serve the student whose records are released; or
 - b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system’s ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student’s full name, home address, Telephone number, and date of birth; a student’s school schedule, attendance record, and photographs, if any; and parents’ names, home addresses, and telephone numbers.
7. To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization, the information is destroyed when no longer needed for the purposes for which the study

was conducted, and the school district enters into a written agreement with the organization that:

- (a) specifies the purpose, scope, and duration of the study or studies and the information to be disclosed;
 - (b) requires the organization to use personally identifiable information from education records only to meet the purpose or purposes of the study as stated in the written agreement;
 - (c) requires the organization to conduct the study in a manner that does not permit personal identification of parents and students by anyone other than representatives of the organization with legitimate interests; and
 - (d) requires the organization to destroy or return to the school district all personally identifiable information when information is no longer needed for the purposes for which the study was conducted and specifies the time period in which the information must be returned or destroyed. For purposes of this provision, the term, "organizations," includes, but is not limited to, federal, state, and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years;
8. To accrediting organizations in order to carry out their accrediting functions;
 9. To parents of a student eighteen (18) years of age or older if the student is a dependent of the parents for income tax purposes;
 10. To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed, or the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 U.S.C. § 2332b(g)(5)(B) or an act of domestic or international terrorism as defined in 18 United States Code, section 2331, or a parent is a party to

a court proceeding involving child abuse and neglect or dependency matters, and the order is issued in the context of the proceeding. If the school district initiates legal action against a parent or student, it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with the legal action as plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the school district to defend itself;

11. To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including the mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there is an articulable and significant threat to the health or safety of a student or other individuals. In making a determination whether to disclose information under this section, the school district may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained pursuant to Section XIII.E. of this policy. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;
12. To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;
13. Information the school district has designated as "directory information" pursuant to Section VII. of this policy;
14. To military recruiting officers and post-secondary educational institutions pursuant to Section XI. of this policy;
15. To the parent of a student who is not an eligible student or to the student himself or herself;
16. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or

- institution in which the investigation is being conducted;
17. To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students;
 18. To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:
 - a. the following information about a student must be disclosed: a student's full name, home address, telephone number, date of birth; a student's school schedule, daily attendance record, and photographs, if any; and any parents' names, home addresses, and telephone numbers;
 - b. the existence of the following information about a student, not the actual data or other information contained in the student's education record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal, in collaboration with the Superintendent Designee or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information. The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file;
 19. To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minn. Stat. § 260B.171, Subd. 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the

information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;

20. To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minn. Stat. § 260B.171, Subd. 5. The principal must place the information in the student's education record. The principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

The principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or juvenile court notifies the

- superintendent of such action; or
21. To the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purposes of conducting program monitoring, evaluations, and performance measurements of state and local educational and other agencies and institutions receiving funding or providing benefits of one or more programs authorized under the National School Lunch Act or the Child Nutrition Act of 1966 for which the results will be reported in an aggregate form that does not identify any individual, on the conditions that:
 - (a) any data collected shall be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary; and
 - (b) any personally identifiable data shall be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements.
 22. To an agency caseworker or other representative of a State or local child welfare agency, or tribal organization (as defined in 25 U.S.C. § 5304), who has the right to access a student's case plan, as defined and determined by the State or tribal organization, when such agency or organization is legally responsible, in accordance with State or tribal law, for the care and protection of the student, provided that the education records, or personally identifiable information contained in such records, of the student will not be disclosed by such agency or organization, except to an individual or entity engaged in addressing the student's education needs and authorized by such agency or organization (to receive such disclosure and such disclosure is consistent with the State or tribal laws applicable to protecting the confidentiality of a student's education records.)
 23. —When requested, and in accordance with requirements for parental consent in 34 Code of Federal Regulations, section 300.622(b)(2), and part 99, educational agencies or institutions may share personal student contact information and directory information for students served in special education with postsecondary transition planning and services under Minnesota Statutes, section 125A.08, paragraph (b), clause (1), whether public or private, with the Minnesota Department of Employment and Economic Development, as required for coordination of services to students with disabilities under Minnesota Statutes, sections 125A.08, paragraph (b), clause (1); 125A.023; and 125A.027.

C. Nonpublic School Students

The school district may disclose personally identifiable information from the education records of a nonpublic school student, other than a student who receives shared time educational services, without the written consent of the parent of the

student or the eligible student unless otherwise provided herein, if the disclosure is:

1. Pursuant to a valid court order;
2. Pursuant to a statute specifically authorizing access to the private data; or
3. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiological investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted.

VII. RELEASE OF DIRECTORY INFORMATION

A. Educational Data

1. Educational data designated as directory information is public data on individuals to the extent required under federal law. Directory information must be designated pursuant to the provisions of:
 - a. Minnesota Statutes, section 13.32, subdivision 5; and
 - b. 20 United States Code, section 1232g, and 34 Code of Federal Regulations, section 99.37, which were in effect on January 3, 2012.
2. The school district may not designate a student's home address, telephone number, email address, or other personal contact information as directory information under ~~this section~~ Minnesota Statutes, section 13.32..
3. A parent, guardian, or caregiver's personal contact information must be treated as private data on individuals regardless of whether that contact information was previously designated as or treated as directory information under Minnesota Statutes, section 13.32, subdivision 2.
34. When requested, the school district must share personal contact information and directory information, whether public or private, with the Minnesota Department of Education, as required for federal reporting purposes.

~~{NOTE: This section became effective on the day following final enactment (May 19, 2023). Beginning on the effective date, a student's personal contact information subject to this section must be treated as private educational data under Minnesota Statutes, section 13.32, regardless of whether that contact information was previously designated as directory information under Minnesota Statutes, section 13.32, subdivision 5}.~~

B. Former Students

Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an “education record,” the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the school district and that are not directly related to the individual’s attendance as a student (e.g., a student’s activities as an alumnus of the school district).

C. Present Students and Parents

The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein. Prior to such disclosure the school district shall:

1. When conducting the directory information designation and notice process required by federal law, the school district shall give parents and students notice of the right to refuse to let the district designate specified data about the student as directory information.
2. The school district shall give annual notice by any means that are reasonably likely to inform the parents and eligible students of:
 - a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;
 - b. the parent’s or eligible student’s right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and
 - c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.
3. Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district in writing that any or all of the information so designated should not be disclosed without the parent’s or eligible student’s prior written consent, except as provided in Section VI. of this policy.
4. A parent or eligible student may not opt out of the directory information disclosures to:
 - a. prevent the school district from disclosing or requiring the student to disclose the student’s name, identifier, or school district e-mail address in a class in which the student is enrolled; or

- b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory
5. The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data elements to identify or help identify the student or the student's records.

D. Procedure for Obtaining Non Disclosure of Directory Information

The parent's or eligible student's written notice shall be directed to the school principal or the district student records department and shall include the following:

1. Name of the student and/or parent, as appropriate;
2. Home address;
3. School presently attended by student;
4. Parent's legal relationship to student, if applicable; and
5. Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

E. Duration

The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.

VIII. DISCLOSURE OF PRIVATE RECORDS

A. Private Records

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in Section VI. of this policy, without the prior written consent of the parent or the eligible student. The school district will use reasonable methods to identify and authenticate the identity of parents, students, school officials, and any other party to whom personally identifiable information from education records is disclosed.

B. Private Records Not Accessible to Parent

In certain cases state law intends, and clearly provides, that certain information contained in the education records of the school district pertaining to a student be accessible to the student alone, and to the parent only under special circumstances, if at all.

1. The responsible authority may deny access to private data by a parent when a minor student who is the subject of that data requests that the responsible authority deny such access. The minor student's request must be submitted in writing setting forth the reasons for denying access to the parent and must be signed by the minor. Upon receipt of such request the responsible authority shall determine if honoring the request to deny the parent access would be in the best interest of the minor data subject. In making this determination the responsible authority shall consider the following factors:
 - a. whether the minor is of sufficient age and maturity to be able to explain the reasons for and understand the consequences of the request to deny access;
 - b. whether the personal situation of the minor is such that denying parental access may protect the minor data subject from physical or emotional harm;
 - c. whether there are grounds for believing that the minor data subject's reasons for precluding parental access are reasonably accurate;
 - d. whether the data in question is of such a nature that disclosure of it to the parent may lead to physical or emotional harm to the minor data subject; and
 - e. whether the data concerns medical, dental or other health services provided pursuant to Minn. Stat. §§ 144.341-144.347, in which case the data may be released only if the failure to inform the parent would seriously jeopardize the health of the minor.

C. Private Records Not Accessible to Student

Students shall not be entitled to access to private data concerning financial records and statements of the student's parent or any information contained therein.

IX. DISCLOSURE OF CONFIDENTIAL RECORDS

A. Confidential Records

Confidential records are those records and data contained therein which are made not public by state or federal law, and which are inaccessible to the student and the student's parents or to an eligible student.

B. Reports Under the Maltreatment of Minors Reporting Act

Pursuant to Minn. Stat. § 626.556, reports pertaining to a neglected and/or physically and/or sexually abused child shall be accessible only to the appropriate welfare and law enforcement agencies. In respect to other parties, such data shall be confidential and will not be made available to the parent or the subject individual by the school district. The subject individual, however, may obtain a copy of the report from either the local welfare agency, county sheriff, or the local police department subject to the provisions of Minn. Stat. § 626.556, Subd. 11.

C. Investigative Data

Data collected by the school district as part of an active investigation undertaken for the purpose of the commencement or defense of pending civil legal action, or which are retained in anticipation of a pending civil legal action are classified as protected nonpublic data in the case of data not on individuals, and confidential data in the case of data on individuals.

1. The school district may make any data classified as protected non-public or confidential pursuant to this subdivision accessible to any person, agency, or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.
2. A complainant has access to a statement he or she provided to the school district.
3. Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minn. Stat. § 13.393.
4. Once a civil investigation becomes inactive, civil investigative data becomes public unless the release of the data would jeopardize another pending civil legal action, except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:
 - a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;
 - b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or
 - c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.

5. A “pending civil legal action” for purposes of this subdivision is defined as including, but not limited to, judicial, administrative, or arbitration proceedings.

D. Chemical Abuse Records

To the extent the school district maintains records of the identity, diagnosis, prognosis, or treatment of any student which are maintained in connection with the performance of any drug abuse prevention function conducted, regulated, or directly or indirectly assisted by any department or agency of the United States, such records are classified as confidential and shall be disclosed only for the purposes and under the circumstances expressly authorized by law.

X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING

At a reasonable time prior to any exclusion or expulsion hearing, the student and the student’s parent or guardian or representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the action proposed by the school district may be based, pursuant to the Minnesota Pupil Fair Dismissal Act, Minn. Stat. § 121A.40, *et seq.*

XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS

- A. The school district will release the names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request unless a parent or eligible student has refused in writing to release this data pursuant to Paragraph C. below.
- B. Data released to military recruiting officers under this provision:
 1. may be used only for the purpose of providing information to students about military service, state and federal veterans’ education benefits, and other career and educational opportunities provided by the military; and
 2. cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces.
- C. A parent or eligible student has the right to refuse the release of the name, address, or home telephone number to military recruiting officers and post-secondary educational institutions. To refuse the release of the above information to military recruiting officers and post-secondary educational institutions, a parent or eligible student must notify the school office or the district student records department in writing by September 30 each year. The written request must include the following information:
 1. Name of student and parent, as appropriate;
 2. Home address;
 3. Student’s grade level;

4. School presently attended by student;
 5. Parent's legal relationship to student, if applicable;
 6. Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and
 7. Specific category or categories of information which are not to be released to the public, including military recruiting officers and post-secondary educational institutions.
- D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to refuse to release the names, addresses, and home phone numbers of students in grades 11 and 12 without prior consent.
- E. A parent or eligible student's refusal to release the above information to military recruiting officers and post-secondary educational institutions does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in Section VII. of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and post-secondary educational institutions.

XII. LIMITS ON REDISCLOSURE

A. Redisdisclosure

Consistent with the requirements herein, the school district may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is to be disclosed will not disclose the information to any other party without the prior written consent of the parent of the student or the eligible student, except that the officers, employees, and agents of any party receiving personally identifiable information under this section may use the information, but only for the purposes for which the disclosure was made.

B. Redisdisclosure Not Prohibited

1. Subdivision A. of this section does not prevent the school district from disclosing personally identifiable information under Section VI. of this policy with the understanding that the party receiving the information may make further disclosures of the information on behalf of the school district provided:
 - a. The disclosures meet the requirements of Section VI. of this policy; and

- b. The school district has complied with the record-keeping requirements of Section XIII. of this policy.
- 2. Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student or to parents of dependent students, or to disclosures concerning sex offenders and other individuals required to register under 42 U.S.C. § 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a redisclosure is made based upon a court order or lawfully issued subpoena.

~~[NOTE: 42 United States Code, section 14071 was repealed. School districts should retain this statutory reference, however, as it remains a reference in FERPA and the Minnesota Government Data Practices Act and still may apply to individuals required to register prior to the repeal of this law.]~~

C. Classification of Disclosed Data

The information disclosed shall retain the same classification in the hands of the party receiving it as it had in the hands of the school district.

D. Notification

The school district shall inform the party to whom a disclosure is made of the requirements set forth in this section, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under Section VII. of this policy, disclosures to a parent or student, or disclosures to parents of a dependent student. In the event that the Family Policy Compliance Office determines that a third party outside of the school district improperly rediscloses personally identifiable information from education records or fails to provide notification required under this section of this policy, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years.

XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING

A. Responsible Authority

The responsible authority shall be responsible for the maintenance and security of student records.

B. Record Security

The principal of each school subject to the supervision and control of the responsible authority shall be the records manager of the school, and shall have the duty of maintaining and securing the privacy and/or confidentiality of student records.

C. Plan for Securing Student Records

The building principal shall submit to the responsible authority a written plan for securing students records by September 1 of each school year. The written plan shall contain the following information:

1. A description of records maintained;
2. Titles and addresses of person(s) responsible for the security of student records;
3. Location of student records, by category, in the buildings;
4. Means of securing student records; and
5. Procedures for access and disclosure.

D. Review of Written Plan for Securing Student Records

The responsible authority shall review the plans submitted pursuant to Paragraph C. of this section for compliance with the law, this policy and the various administrative policies of the school district. The responsible authority shall then promulgate a chart incorporating the provisions of Paragraph C. which shall be attached to and become a part of this policy.

E. Record Keeping

1. The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain a record with the education records of the student which indicates:
 - a. the parties who have requested or received personally identifiable information from the education records of the student;
 - b. the legitimate interests these parties had in requesting or obtaining the information; and
 - c. the names of the state and local educational authorities and federal officials and agencies listed in Section VI.B.4. of this policy that may make further disclosures of personally identifiable information from the student's education records without consent.
2. In the event the school district discloses personally identifiable information from an education record of a student pursuant to Section XII.B. of this policy, the record of disclosure required under this section shall also include:
 - a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district;
 - b. the legitimate interests under Section VI. of this policy which each of the additional parties has in requesting or obtaining the information; and

- c. a copy of the record of further disclosures maintained by a state or local educational authority or federal official or agency listed in Section VI.B.4. of this policy in accordance with 34 C.F.R. § 99.32 and to whom the school district disclosed information from an education record. The school district shall request a copy of the record of further disclosures from a state or local educational authority or federal official or agency to whom education records were disclosed upon a request from a parent or eligible student to review the record of requests for disclosure.
3. Section XIII.E.1. does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to other school officials under Section VI.B.1. of this policy, to requests for disclosures of directory information under Section VII. of this policy, or to a party seeking or receiving the records as directed by a federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed or as directed by an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18. U.S.C. § 2332b(g)(5)(B) or an act of domestic or international terrorism.
4. The record of requests of disclosures may be inspected by:
 - a. the parent of the student or the eligible student;
 - b. the school official or his or her assistants who are responsible for the custody of the records; and
 - c. the parties authorized by law to audit the record-keeping procedures of the school district.
5. The school district shall record the following information when it discloses personally identifiable information from education records under the health or safety emergency exception:
 - a. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and
 - b. the parties to whom the school district disclosed the information.
6. The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS

- A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

The school district shall permit the parent of a student, an eligible student, or the parent of

an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in Section VIII. of this policy.

B. Response to Request for Access

The school district shall respond to any request pursuant to Subdivision A. of this section immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays.

C. Right to Inspect and Review

The right to inspect and review education records under Subdivision A. of this section includes:

1. The right to a response from the school district to reasonable requests for explanations and interpretations of records; and
2. If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the school district shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.
3. Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.

D. Form of Request

Parents or eligible students shall submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect.

E. Collection of Student Records

If a student's education records are maintained in more than one location, the responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the school district shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.

F. Records Containing Information on More Than One Student

If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific

information which pertains to that student.

G. Authority to Inspect or Review

The school district may presume that either parent of the student has authority to inspect or review the education records of a student unless the school district has been provided with evidence that there is a legally binding instrument or a state law or court order governing such matters as marriage dissolution, separation, or custody which provides to the contrary.

H. Fees for Copies of Records

1. The school district shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:
 - a. the cost of materials, including paper, used to provide the copies;
 - b. the cost of the labor required to prepare the copies;
 - c. any schedule of standard copying charges established by the school district in its normal course of operations;
 - d. any special costs necessary to produce such copies from machine based record-keeping systems, including but not limited to computers and microfilm systems; and
 - e. mailing costs.
2. If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and, instead, the charge shall be no more than 25 cents for each page copied.
3. The cost of providing copies shall be borne by the parent or eligible student.
4. The responsible authority, however, may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.

XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA

A. Request to Amend Education Records

The parent of a student or an eligible student who believes that information contained in the education records of the student is inaccurate, misleading, or violates the privacy or

other rights of the student may request that the school district amend those records.

1. The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading, or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.
2. The school district shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.
3. If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.

B. Right to a Hearing

If the school district refuses to amend the education records of a student, the school district, on request, shall provide an opportunity for a hearing in order to challenge the content of the student's education records to ensure that information in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this section.

1. If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
2. If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the school district, or both.
3. Any statement placed in the education records of the student under Subdivision B. of this section shall:
 - a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the school district; and
 - b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing

1. The hearing shall be held within a reasonable period of time after the school district has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.
2. The hearing may be conducted by any individual, including an official of the school district who does not have a direct interest in the outcome of the hearing. The school board attorney shall be in attendance to present the school board's position and advise the designated hearing officer on legal and evidentiary matters.
3. The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this section and may be assisted or represented by individuals of his or her choice at his or her own expense, including an attorney.
4. The school district shall make a decision in writing within a reasonable period of time after the conclusion of the hearing. The decision shall be based solely on evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.

D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with the applicable provisions of Minn. Stat. Ch. 14 relating to contested cases.

XVI. PROBLEMS ACCESSING DATA

- A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.
- B. Data practices compliance official means Executive Director of the Human Resources office.
- C. Any request by an individual with a disability for reasonable modifications of the school district's policies or procedures for purposes of accessing records shall be made to the data practices compliance official.

XVII. COMPLAINTS FOR NON COMPLIANCE WITH FERPA

A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by FERPA, and the rules promulgated thereunder, shall be submitted in writing to the Family Policy Compliance Office, U.S. Department of Education, 400 Maryland Avenue S.W., Washington, D.C. 20202.

B. Content of Complaint

A complaint filed pursuant to this section must contain specific allegations of fact giving reasonable cause to believe that a violation of FERPA and the rules promulgated thereunder has occurred.

XVIII. WAIVER

A parent or eligible student may waive any of his or her rights provided herein pursuant to FERPA. A waiver shall not be valid unless in writing and signed by the parent or eligible student. The school district may not require such a waiver.

XIX. ANNUAL NOTIFICATION OF RIGHTS

A. Contents of Notice

The school district shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

1. That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
2. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;
3. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;
4. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of FERPA and the rules promulgated thereunder.
5. The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the school district has determined to have legitimate educational interests; and
6. That the school district forwards education records on request to a school in which a student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment or transfer and that such records may include suspension and expulsion records pursuant to section 20 U.S.C. §

7917, part of the federal Every Student Succeeds Act.

B. Notification to Parents of Students Having a Primary Home Language Other Than English

The school district shall provide for the need to effectively notify parents of students identified as having a primary or home language other than English.

C. Notification to Parents or Eligible Students Who are Disabled

The school district shall provide for the need to effectively notify parents or eligible students identified as disabled.

XX. DESTRUCTION AND RETENTION OF RECORDS

Destruction and retention of records by the school district shall be controlled by state and federal law.

XXI. COPIES OF POLICY

Copies of this policy may be obtained by parents and eligible students at the district education service center.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. Ch. 14 (Administrative Procedures Act)
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
Minn. Stat. § 121A.75 (Sharing Disposition Order and Peace Officer Records)
Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)
Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)
Minn. Stat. § 260B.171, Subds. 3 and 5 (Disposition Order and Peace Officer Records of Children) Minn. Stat. § 363A.42 (Public Records; Accessibility)
Minn. Stat. § 480.40 (Personal Information, Dissemination)
Minn. Stat. § 626.556 (Reporting of Maltreatment of Minors)
Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)
10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns; Compilation of Directory Information) 18 U.S.C. § 2331 (Definitions)
18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
20 U.S.C. § 6301 *et seq.* (No Child Left Behind)
20 U.S.C. § 7908 (Armed Forces Recruiting Information)
26 U.S.C. §§ 151 and 152 (Internal Revenue Code)
34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)
34 C.F.R. § 300.610-300.627 (Confidentiality of Information)
42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient Records)
Gonzaga University v. Doe, 536 U.S. 273, 122 S.Ct. 2268, 153 L.Ed. 2d 309 (2002)

Cross References: RAS Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)

RAS Policy 417 (Chemical Use and Abuse)
RAS Policy 506 (Student Discipline)
RAS Policy 519 (Interviews of Students by Outside Agencies)
RAS Policy 520 (Student Surveys)
RAS Policy 711 (Video Recording on School Buses)
RAS Policy 906 (Community Notification of Predatory Offenders)
[RAS Policy 102.1 \(Equity\)](#)



*Independent School District 281
Robbinsdale Area Schools
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Approved: (enter date here)*

709 - STUDENT TRANSPORTATION SAFETY POLICY

I. PURPOSE

The purpose of this policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities of school bus ridership.

II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING

A. School Bus Safety Week

The school district may designate a school bus safety week. The National School Bus Safety Week is the third week in October.

B. Student School Bus Safety Training

1. The school district shall provide students enrolled in grades kindergarten (K) through 10 with age-appropriate school bus safety training of the following concepts:
 - a. transportation by school bus is a privilege, not a right;
 - b. school district policies for student conduct and school bus safety;
 - c. appropriate conduct while on the bus;
 - d. the danger zones surrounding a school bus;
 - e. procedures for safely boarding and leaving a school bus;
 - f. procedures for safe vehicle lane crossing; and
 - g. school bus evacuation and other emergency procedures.
2. All students in grades K through 6 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training by the end of the third week of school. All students in grades 7 through 10 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training or receive bus

safety instruction materials by the end of the sixth week of school, if they have not previously received school bus training. Students in grades K through 10 who enroll in a school after the second week of school, are transported by school bus, and have not received training in their previous school districts shall undergo school bus safety training or receive bus safety instructional materials within four weeks of their first day of attendance.

3. The school district and a nonpublic school with students transported by school bus at public expense must provide students enrolled in grades K through 3 school bus safety training twice during the school year.
4. Students taking driver's training instructional classes must receive training in the laws and proper procedures for operating a motor vehicle in the vicinity of a school bus as required by State Statute.
5. The school district and a nonpublic school with students transported by school bus at public expense must conduct a school bus evacuation drill at least once during the school year.
6. The school district will make reasonable accommodations in training for students known to speak English as a second language and students with disabilities.
7. The school district may provide kindergarten students with school bus safety training before the first day of school.
8. The school district shall adopt and make available for public review a curriculum for transportation safety education.
9. Nonpublic school students transported by the school district will receive school bus safety training by their nonpublic school. The nonpublic schools may use the school district's school transportation safety education curriculum. Upon request by the school district superintendent, the nonpublic school must certify to the school district's school transportation safety director that all students enrolled in grades K through 10 have received the appropriate training.

C. Active Transportation Safety Training

1. Training required
 - a. The school district must provide public school pupils enrolled in kindergarten through grade 3 with age-appropriate active transportation safety training. At a minimum, the training must include pedestrian safety, including crossing roads.
 - b. The school district must provide pupils enrolled in grades 4 through 8 with age-appropriate active transportation safety training. At a minimum, the training must include:

- (1) pedestrian safety, including crossing roads safely using the searching left, right, left for vehicles in traffic technique; and
- (2) bicycle safety, including relevant traffic laws, use and proper fit of protective headgear, bicycle parts and safety features, and safe biking techniques.

2. Deadlines.

- a. Students under subdivision 1, paragraph (a), who are enrolled during the first or second week of school and have not previously received active transportation safety training specified in that paragraph must receive the safety training by the end of the third week of school.
- b. Students under subdivision 1, paragraph (b), who are enrolled during the first or second week of school and have not previously received active transportation safety training specified in that paragraph must receive the safety training by the end of the sixth week of school.
- c. Students under subdivision 1, paragraph (a) or (b), who enroll in a school after the second week of school and have not received the appropriate active transportation safety training in their previous school district must undergo the training or receive active transportation safety instructional materials within four weeks of the first day of attendance.
- d. The school district and a nonpublic school may provide kindergarten pupils with active transportation safety training before the first day of school.

~~[NOTE: The 2025 Minnesota legislature repealed Minnesota Statutes, section 123B.935, subdivision 2, which set forth the language deleted above.]~~

3. Instruction

- a. The school district may provide active transportation safety training through distance learning.
- b. The district and a nonpublic school must make reasonable accommodations for the active transportation safety training of pupils known to speak English as a second language and pupils with disabilities.

III. CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR

- A. Riding the school bus is a privilege, not a right. The school district's general student behavior rules are in effect for all students on school buses, including nonpublic and charter school students.
- B. Consequences for school bus/bus stop misconduct will be imposed by the school district

under adopted administrative discipline procedures. In addition, all school bus/bus stop misconduct will be reported to the school district's transportation safety director. Serious misconduct may be reported to local law enforcement.

1. School Bus and Bus Stop Rules

The school district school bus safety rules are to be posted on every bus. If these rules are broken, the school district's discipline procedures are to be followed. In most circumstances, consequences are progressive and may include suspension of bus privileges. It is the school bus driver's responsibility to report unacceptable behavior to the school district's Transportation Office/School Office.

2. Rules at the Bus Stop

- a. Get to your bus stop 5 minutes before your scheduled pick up time. The school bus driver will not wait for late students.
- b. Respect the property of others while waiting at your bus stop.
- c. Keep your arms, legs, and belongings to yourself.
- d. Use appropriate language.
- e. Stay away from the street, road, or highway when waiting for the bus.
- f. Wait until the bus stops before approaching the bus.
- g. After getting off the bus, move away from the bus.
- h. If you must cross the street, always cross in front of the bus where the driver can see you. Wait for the driver to signal to you before crossing the street.
- i. No fighting, harassment, intimidation, or horseplay.
- j. No use of alcohol, tobacco, or drugs.

3. Rules on the Bus

- a. Immediately follow the directions of the driver.
- b. Sit in your seat facing forward.
- c. Talk quietly and use appropriate language.
- d. Keep all parts of your body inside the bus.
- e. Keep your arms, legs, and belongings to yourself.

- f. No fighting, harassment, intimidation, or horseplay.
- g. Do not throw any object.
- h. No eating, drinking, or use of alcohol, tobacco, or drugs.
- i. Do not bring any weapons or dangerous objects on the school bus.
- j. Do not damage the bus.

4. Consequences

Can be found in the Student Handbook Rights and Responsibilities

C. Video

Videotapes will be used to support bus drivers' incident reports and enforce consequences of the student discipline policy. The videotapes will be reviewed by transportation office personnel and kept for at least 30 days before they are reused. If there is a request by the transportation department or a school principal to review the tape, it will be kept until such time that a meeting can be held. If there is a complaint or claim made involving the conduct of any student for which there is a videotape, the videotape will be retained for one year.

The videotapes will only be viewed by the superintendent (and/or designee), the lead associate for transportation (and/or designee) and the principal (and/or designee) of the school building involved in the incident. The parent or guardian of the student engaged in any alleged improper conduct will be shown the tape only if deemed necessary by the principal or lead associate for transportation. Tapes revealing unlawful actions may be brought to the attention of local law enforcement agencies. Whenever a parent or guardian disputes a bus incident report and their child's actions were videotaped, it will be the responsibility of the school principal to meet with the parent or guardian to review the tape. Whenever possible, a representative from the transportation office will attend these meetings.

Videotapes which are retained in conjunction with the conduct of any particular student will be treated as private data under the Government Data Practices Act.

The intent is to use the cameras randomly but also to focus on specific problem areas. In most cases, the camera will be used when the transportation department has been made aware of a problem or a potential problem.

IV. PARENT AND GUARDIAN INVOLVEMENT

A. Parent and Guardian Notification

The school district school bus and bus stop rules will be provided to each family. Parents and guardians are asked to review the rules with their children.

B. Parents’/Guardians’ Responsibilities for Transportation Safety Parents/Guardians are responsible to:

1. Become familiar with school district rules, policies, regulations, and the principles of school bus safety, and thoroughly review them with their children;
2. Assist students in understanding safety rules and encouraging them to abide by them;
3. Recognize their responsibilities for the actions of their students;
4. Respect the rights and privileges of others;
5. Support safe riding and walking practices, and recognize that students are responsible for their actions;
6. When appropriate, assist students in safely crossing local streets before boarding and after leaving the bus.
7. Communicate safety concerns to their school administrators;
8. Monitor bus stops, if possible;
9. Have their children to the bus stop five minutes before the bus arrives;
10. Have their children properly dressed for the weather; and
11. Have a plan in case the bus is late.

V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES

Driver duties and responsibilities may be found in the driver handbook and in the Model School Bus Driver Training Manual (online).

VI. SCHOOL BUS DRIVER TRAINING

A. Training

1. All new school bus drivers shall be provided with pre-service training, including in-vehicle (actual driving) instruction, before transporting students and shall meet the competency testing specified in the Minnesota Department of Public Safety Model School Bus Driver Training Manual. All school bus drivers shall receive in-service training annually. For purposes of this section, “annually” means at least once every 380 days from the initial or previous evaluation and at least once every 380 days from the initial or previous license verification. The school district shall retain on file an annual individual school bus driver “evaluation certification” form for each school district driver as contained in the Model School Bus Driver

Training Manual.

~~**[Note: The Model School Bus Driver Training Manual is available online through the Minnesota Department of Public Safety State Patrol web page.]**~~

2. All bus drivers operating a type III vehicle will be provided with annual training and certification as set forth in Section VII.C.1.b., below, by either the school district or the entity from whom such services are contracted by the school district.

B. Evaluation

School bus drivers with a Class D license will be evaluated annually and all other bus drivers will be assessed periodically for the following competencies:

1. Safely operate the type of school bus the driver will be driving;
2. Understand student behavior, including issues relating to students with disabilities;
3. Ensure orderly conduct of students on the bus and handling incidents of misconduct appropriately;
4. Know and understand relevant laws, rules of the road, and local school bus safety policies;
5. Handle emergency situations; and
6. Safely load and unload students.

The evaluation must include completion of an individual “school bus driver evaluation form” (road test evaluation) as contained in the Model School Bus Driver Training Manual.

~~**[Note: The school district may use alternative assessments rather than those set forth in the Model School Bus Driver Training Manual for bus driver training competencies with the approval of the Commissioner of Public Safety. A driver also may receive at least eight hours of school bus in-service training in any year as an alternative to being assessed for bus driver competencies after the initial year of being assessed for bus driver competencies.]**~~

VII. OPERATING RULES AND PROCEDURES

A. General Operating Rules

1. School buses shall be operated in accordance with state traffic and school bus safety laws and the procedures contained in the Minnesota Department of Public Safety Model School Bus Driver Training Manual.
2. All routes shall be on file with the school district’s school transportation safety

director.

~~**{Note: The Model School Bus Driver Training Manual is available online through the Minnesota Department of Public Safety State Patrol web page.}**~~

3. Only students assigned to the school bus by the school district shall be transported. The number of students or other authorized passengers transported in a school bus shall not be more than the legal capacity for the bus. No person shall be allowed to stand when the bus is in motion.
4. The parent/guardian may designate, pursuant to school district policy, a day care facility, respite care facility, the residence of a relative, or the residence of a person chosen by the parent or guardian as the address of the student for transportation purposes. The address must be in the attendance area of the assigned school and meet all other eligibility requirements.
5. Drivers are to enforce the provisions of the school bus and bus stop rules as appropriate. Students may be released from the bus at only two points, the designated bus stop or at school, except in case of an emergency or as otherwise authorized.
6. Bus drivers must minimize, to the extent practical, the idling of school bus engines and exposure of children to diesel exhaust fumes.
7. To the extent practical, the school district will designate school bus loading/unloading zones at a sufficient distance from school air-intake systems to avoid diesel fumes from being drawn into the systems.

~~**{Note: A school district is not required to comply with Section VII.A.5. if the school board determines that alternative locations block traffic, impair student safety, or are not cost effective.}**~~

8. A bus driver may not operate a school bus while communicating over, or otherwise operating, a cellular phone for personal reasons, whether hand-held or hands free, when the vehicle is in motion. For purposes of this paragraph, “school bus” has the meaning given in Minn. Stat. § 169.011, Subd. 71. In addition, “school bus” also includes type III vehicles when driven by employees or agents of the school district. “Cellular phone” means a cellular, analog, wireless, or digital telephone capable of sending or receiving telephone or text messages without an access line for service.
9. Students who misbehave severely may be returned to the school immediately and reported to the building principal or other designated individual.
10. There shall be no students in the bus while the fuel tank is being filled. On leaving the vehicle when students are in the bus, the driver shall stop the bus, remove the ignition key, set the brakes and otherwise render the bus immobile.

11. Buses shall not be run backwards on the school grounds or any other point if it can be avoided. If it is necessary to run a bus backwards on school grounds, the driver shall have another responsible person act as a guard flagman in the back of the bus to keep other persons out of the path and to issue warnings to the driver of approaching traffic.
12. When arriving or leaving the school grounds, the driver must not follow closer than 50 feet from the vehicle directly in front of the bus or closer than 500 feet when traveling on the highway.
13. No school bus shall pull any trailer when students are being transported on regular routes to or from school.
14. In case of an accident or breakdown of the bus, the driver shall contact the dispatcher using the two-way radio. If no radio contact is available, the driver shall not leave the bus but shall send two responsible students to the nearest house to summon help.
15. The district may adopt such additional operating rules as are deemed necessary to meet local conditions and needs, provided they do not conflict with state laws and regulations.

B. Use of Signals, Loading or Unloading

1. The driver shall activate the flashing eight-light system of the bus at least 300 feet before stopping to load or unload students when outside an incorporated municipality, and 100 feet when operating within an incorporated municipality, and shall not extinguish such lights until loading or unloading is completed and persons who must cross the roadway or highway are safely across.
2. Bring the vehicle to a complete stop in the right hand lane of the roadway parallel to the center line.
3. Prior to discharging students, open door, activate red flashing lights and extend the stop arm. Discharge students only after all traffic (front and rear) has come to a complete stop.
4. Keep door open and eight-light system operating until all students have been loaded or unloaded safely.
5. The driver should avoid loading or unloading students where the view is obstructed to other motorists for 200 feet in either direction.
6. The driver will bring the bus to a full stop and disengage gears by shifting gear shift lever into neutral position or selector into neutral or park position before loading or unloading students.

C. Crossing Highways and Streets

1. The driver shall be responsible for safely delivering the students who must cross the highway or street by one of the following methods:
 - a. Students shall pass approximately 10 feet in front of the school bus so as to be seen by the driver and cross the road only upon receiving a hand signal from the driver, or
 - b. The student shall pass approximately 10 feet in front of the bus so as to be seen by the driver and be conducted across the road by the school bus patrol, or
 - c. The driver shall personally conduct the students across the road after following required procedures for disabling the bus.
 - d. The driver shall visually ascertain that students getting off the bus who do not need to cross the road are a safe distance from the bus before moving the vehicle.

D. Type III Vehicles

1. Type III vehicles are restricted to passenger cars, station wagons, vans, and buses having a maximum manufacturer's rated seating capacity of 10 or fewer people including the driver and a gross vehicle weight rating of 10,000 pounds or less. A van or bus converted to a seating capacity of 10 or fewer and placed in service on or after August 1, 1999, must have been originally manufactured to comply with the passenger safety standards.
2. Type III vehicles must be painted a color other than national school bus yellow.
3. Type III vehicles shall be state inspected in accordance with legal requirements.
4. Vehicles model year 2007 or older must not be used as type III vehicles to transport school children, except those vehicles that are manufactured to meet the structural requirements of federal motor vehicle safety standard 222, Code of Federal Regulations, title 49, part 571.
5. If a type III vehicle is school district owned, the school district name will be clearly marked on the side of the vehicle. The type III vehicle must not have the words "school bus" in any location on the exterior of the vehicle or in any interior location visible to a motorist.
6. A "type III vehicle" must not be outwardly equipped and identified as a type A, B, C, or D bus.
7. Eight-lamp warning systems and stop arms must not be installed or used on type III vehicles.
8. Type III vehicles must be equipped with mirrors as required by law.

9. Any type III vehicle may not stop traffic and may not load or unload before making a complete stop and disengaging gears by shifting into neutral or park. Any type III vehicle used to transport students must not load or unload so that a student has to cross the road, except where not possible or impractical, then the driver or assistant must escort a student across the road. If the driver escorts the student across the road, then the motor must be stopped, the ignition key removed, the brakes set, and the vehicle otherwise rendered immobile.
10. Any type III vehicle used to transport students must carry emergency equipment including:
 - a. Fire extinguisher. A minimum of one 10BC rated dry chemical type fire extinguisher is required. The extinguisher must be mounted in a bracket, and must be located in the driver's compartment and be readily accessible to the driver and passengers. A pressure indicator is required and must be easily read without removing the extinguisher from its mounted position.
 - b. First aid kit and body fluids cleanup kit. A minimum of a ten-unit first aid kit and a body fluids cleanup kit is required. They must be contained in removable, moisture- and dust-proof containers mounted in an accessible place within the driver's compartment and must be marked to indicate their identity and location.
 - c. A type III vehicle must contain at least three red reflectorized triangle road warning devices. Liquid burning "pot type" flares are not allowed.
 - d. Passenger cars and station wagons may carry a fire extinguisher, a first aid kit, and warning triangles in the trunk or trunk area of the vehicle if a label in the driver and front passenger area clearly indicates the location of these items.
11. Students will not be regularly transported in private vehicles that are not state inspected as type III vehicles. Only emergency, unscheduled transportation may be conducted in vehicles with a seating capacity of 10 or fewer without meeting the requirements for a type III vehicle. Also, parents may use a private vehicle to transport their own children under a contract with the district. The school district has no system of inspection for private vehicles.
12. All drivers of type III vehicles will be licensed drivers and will be familiar with the use of required emergency equipment. The school district will not knowingly allow a person to operate a type III vehicle if the person has been convicted of an offense that disqualifies the person from operating a school bus.
13. Students riding the type III vehicle must have training required under State Statute, see Section II.B., above.

[Note: Additional Statutory and Type III Driver Training and Certification

can be found online on the Minnesota Department of Public Safety State Patrol web page, the district website and at www.revisor.mn.gov.]

E. Type A-I “Activity” Buses Driven by Employees with Class D Driver’s License

1. The holder of a Class D driver’s license, without a school bus endorsement, may operate a type A-I school bus or a Multifunction School Activity Bus (MFSAB) under the following conditions:
 - a. The operator is an employee of the school district or an independent contractor with whom the school district contracts for the school bus and is not solely hired to provide transportation services under this Paragraph.
 - b. The operator drives the school bus only from points of origin to points of destination, not including home-to-school trips to pick up or drop off students.
 - c. The operator is prohibited from using the eight-light system if the vehicle is so equipped.
 - d. The operator has submitted to a background check and physical examination as required by State Statute.
 - e. The operator has a valid driver’s license and has not sustained a conviction of a disqualifying offense as set forth in State Statute.
 - f. The operator has been trained in the proper use of child safety restraints as set forth in the National Highway Traffic Safety Administration’s “Guideline for the Safe Transportation of Pre-school Age Children in School Buses,” if child safety restraints are used by passengers, in addition to the training required in Section VI., above.
 - g. The bus has a gross vehicle weight rating of 14,500 pounds or less and is designed to transport 15 or fewer passengers, including the driver.
2. The school district shall maintain annual certification of the requirements listed in this section for each Class D license operator.
3. A school bus operated under this section must bear a current certificate of inspection.
4. The word “School” on the front and rear of the bus must be covered by a sign that reads “Activities” when the bus is being operated under authority of this section.

VIII. SCHOOL DISTRICT EMERGENCY PROCEDURES

- A. School Bus Drivers will be trained in proper procedures for the following events:

1. Fire
 2. Injuries/Medical emergencies
 3. Tornado
 4. Evacuation.
 5. Accident
 6. Cold Weather Stop
 7. Dangerous Weapons
 8. Lights
 9. Getting Assistance
- B. If possible, school bus drivers or their supervisors shall call “911” or the local emergency phone number in the event of a serious emergency.
- C. School bus drivers shall meet the emergency training requirements contained in Unit III “Crash & Emergency Preparedness” of the Minnesota Department of Public Safety Model School Bus Driver Training Manual. This includes procedures in the event of a crash (accident).
- ~~[Note: The Model School Bus Driver Training Manual is available online through the Minnesota Department of Public Safety State Patrol web page.]~~**
- D. School bus drivers and bus assistants for special education students requiring special transportation service because of **a disability** ~~their handicapping condition~~ shall be trained in basic first aid procedures, shall within one month after the effective date of assignment participate in a program of in-service training on the proper methods for dealing with the specific needs and problems of students with disabilities, assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and ensure that protective safety devices are in use and fastened properly.
- E. Emergency Health Information shall be maintained on the school bus for students requiring special transportation service because of **a disability** ~~their handicapping condition~~. The information shall state:
1. the student’s name and address;
 2. the nature of the student’s disabilities;
 3. emergency health care information; and
 4. the names and telephone numbers of the student’s physician, parents, guardians, or custodians, and some person other than the student’s parents or custodians who can

be contacted in case of an emergency.

IX. SCHOOL DISTRICT VEHICLE MAINTENANCE STANDARDS

- A. All school vehicles shall be maintained in safe operating conditions through a systematic preventive maintenance and inspection program adopted or approved by the school district.
- B. All school vehicles shall be state inspected in accordance with legal requirements.
- C. A copy of the current daily pre-trip inspection report must be carried in the bus. Daily pre-trip inspections shall be maintained on file in accordance with the school district's record retention schedule. Prompt reports of defects to be immediately corrected will be submitted.
- D. Daily post-trip inspections shall be performed to check for any children or lost items remaining on the bus and for vandalism.

X. SCHOOL TRANSPORTATION SAFETY DIRECTOR

The school board has designated an individual to serve as the school district's school transportation safety director. The school transportation safety director shall have day-to-day responsibility for student transportation safety, including transportation of nonpublic school children when provided by the school district. The school transportation safety director will assure that this policy is periodically reviewed to ensure that it conforms to law. The school transportation safety director shall certify annually to the school board that each school bus driver meets the school bus driver training competencies required by State Statute. The transportation safety director also shall annually verify or ensure that the private contractor utilized by the school has verified the validity of the driver's license of each employee who regularly transports students for the school district in a type A, B, C, or D school bus, type III vehicle, or MFSAB with the National Driver Register or the Department of Public Safety. Upon request of the school district superintendent or the superintendent of the school district where nonpublic students are transported, the school transportation safety director also shall certify to the superintendent that students have received school bus safety training in accordance with state law. The name, address and telephone number of the school transportation safety director are on file in the school district office. Any questions regarding student transportation or this policy may be addressed to the school transportation safety director.

XI. STUDENT TRANSPORTATION SAFETY COMMITTEE

The school board may establish a student transportation safety committee. The chair of the student transportation safety committee is the school district's school transportation safety director. The school board shall appoint the other members of the student transportation safety committee. Membership may include parents, school bus drivers, representatives of school bus companies, local law enforcement officials, other school district staff, and representatives from other units of local government.

Minn. Stat. § 123.7991 (Student with Disabilities-bus conduct)
 Minn. Stat. § 123B.03 (Background Check)
 Minn. Stat. § 123B.42 (Textbooks; Individual Instructor or Cooperative Learning Material; Standard Tests)
 Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
 Minn. Stat. § 123B.885 (Diesel School Buses; Operation of Engine; Parking)
 Minn. Stat. § 123B.90 (School Bus Safety Training)
 Minn. Stat. § 123B.91 (School District Bus Safety Responsibilities)
 Minn. Stat. § 123B.935 (Active Transportation Safety Training)
 Minn. Stat. § 144.057 (Background Studies on Licensees and Other Personnel)
 Minn. Stat. Ch. 169 (Traffic Regulations)
 Minn. Stat. § 169.011, Subds. 15 and 71 (Definitions)
 Minn. Stat. § 169.443 (Safety of School Children; Bus Driver’s Duties)
 Minn. Stat. § 169.446, Subd. 2 (Driver Training Programs)
 Minn. Stat. § 169.451 (Inspecting School and Head Start Buses; Rules; Misdemeanor)
 Minn. Stat. § 169.454 (Type III Vehicle Standards)
 Minn. Stat. § 169.4582 (Reportable Offense on School Buses)
 Minn. Stat. §§ 169A.25-169A.27 (Driving While Impaired)
 Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
 Minn. Stat. §§ 169A.50-169A.53 (Implied Consent Law)
 Minn. Stat. § 171.02, Subds. 2, 2a, and 2b (Licenses; Types, Endorsements, Restrictions)
 Minn. Stat. § 171.168 (Notification of Conviction for Violation by a Commercial Driver)
 Minn. Stat. § 171.169 (Notification of Suspension of License of Commercial Driver)
 Minn. Stat. § 171.321 (Qualifications of School Bus Driver)
 Minn. Stat. § 171.3215, Subd. 1(c) (Canceling Bus Endorsement for Certain Offenses)
 Minn. Stat. § 181.951 (Authorized Drug and Alcohol Testing)
 Minn. Stat. Ch. 245C (Human Services Background Studies)
 Minn. Stat. § 609.02 (Definitions)
 Minn. Rules Parts 7470.1000-7470.1700 (School Bus Inspection)
 49 C.F.R. § 383.31 (Notification of Convictions for Driver Violations)
 49 C.F.R. § 383.33 (Notification of Driver’s License Suspensions)
 49 C.F.R. § 383.5 (Transportation Definitions)

Cross References: 416AP (Drug, and Alcohol, and Cannabis Testing)
 Policy 515 (Protection and Privacy of Pupil Records)
 707AP (Transportation of Public Students)
 708AP (Transportation of Nonpublic Students)
 710AP (Extracurricular Transportation) The Student Behavior Handbook



School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

AGENDA SECTION: Administrative Reports

ITEM: 8.A. Superintendent's Report

PRESENTED BY: Dr. Teri Staloch, Superintendent

Superintendent Staloch will provide an update regarding things happening in the district.



Superintendent's Board Report

Dr. Teri Staloch
Superintendent
Robbinsdale Area Schools



Nov. 17, 2025



ROBBINSDALE
Area Schools

Our mission

*The mission of
Robbinsdale Area Schools
is to inspire and educate
all learners to develop
their unique potential and
positively contribute to
their community.*



275



Fall Music Festival at Orchestra Hall

Last Monday, 445 students performed at Orchestra Hall under guest conductor Manny Laureano in a concert themed Light!

- Choir, band, and orchestra ensembles
- Featured Cooper and Armstrong choirs, wind ensembles, symphony orchestras
- Included the All-District Elementary Choir





ROBBINSDALE
Area Schools

Fantastic Fall Music Festival



Midwestern ACDA Honor Choir

Two Plymouth Middle School students were selected for the Midwestern Region ACDA Grades 6–9 Soprano/Alto Honor Choir.

- Seventh grader Violet Breuch and sixth grader Cecilia Menchaca selected
- Representing Robbinsdale in a regional ensemble
- Performances held Feb. 28, 2026, in Milwaukee

Plymouth Middle School students selected for ACDA regional honor choir



Violet Breuch



Cecilia Menchaca

Ruby Bridges Walk to School Day

Last Friday, Meadow Lake students and staff participated in activities honoring Ruby Bridges and promoting inclusion, courage, and reflection.

- Schoolwide participation in the national Ruby Bridges Walk to School Day
- Classroom activities focused on courage, kindness, and growth mindset
- Purple-out day and read-aloud to honor Ruby's legacy
- Grade-level walks around the school to reflect on activism and inclusion





ROBBINSDALE
Area Schools

Ruby Bridges Walk to School Day



Kindergarten Enrollment Fair

Purpose: Showcase Rdale's exceptional learning opportunities and welcoming community to attract soon-to-be kindergarten families.

When: 10 a.m. to noon, Saturday, Nov. 22, 2025, at FAIR School Crystal

Community Engagement: Families will have the chance to connect with school leaders, and staff, while enjoying fun activities and valuable resources.



Kindergarten Information Fair

Join us
for refreshments, activities, games and giveaways!

And to meet:

- Supt. Dr. Teri Staloch
- Elementary school leaders
- Before/after-school care providers
- Early Learning specialists
- Enrollment staff

Class of 2039

WHEN:
Saturday, Nov. 22, 2025
10 a.m. to noon

WHERE:
FAIR School Crystal
3915 Adair Ave. N., Crystal

Spanish and Somali interpreters will be available



District Round Dance on Nov. 21

Our American Indian Education program will host the annual Round Dance on Friday, Nov. 21, in celebration of Native American Heritage Month.

- Held from 5:30–8 p.m. at Robbinsdale Middle School
- Community cultural event featuring song, dance, and connection
- Partnership with Edina Public Schools for this year's celebration



Ready, Set, Smile at Neill

Rep. Freiberg visited Neill Elementary last week during the Ready, Set, Smile dental clinic, highlighting the impact of this growing partnership.

- Showcased Full-Service Community Schools collaboration
- Ready, Set, Smile services expanding significantly
- 327 students served across six schools this year



Timberwolves' Crunch visits Sonnesyn

Crunch from the Minnesota Timberwolves visited Sonnesyn on Nov. 12 to promote reading with students in grades K-2.

- Read his favorite story to students
- Encouraged a love of books and literacy
- Students received a free book, autographed card, and Timberwolves goodie bag



Adventure Club Presenters at MCEA

Two Adventure Club supervisors presented at the MCEA state conference on building strong relationships with students and families.

- Sheng Xiong (RSI) shared an engagement-tracking tool
- Melissa Hanson (SEA) highlighted intentional family partnerships
- Showcased strategies used in Adventure Club and Early Adventures





ROBBINSDALE
Area Schools

Thank You



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School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

AGENDA SECTION: **New Business**

ITEM: 8.B. [Language Access Plan](#) (LAP) Review

PRESENTED BY: Toni Boyden, Director of Student Services

PURPOSE:

123B.32 LANGUAGE ACCESS PLAN

Subdivision 1. **Language access plan required.** Starting in the 2025-2026 school year, during a regularly scheduled public board hearing, a school board must adopt a language access plan that specifies the district's process and procedures to render effective language assistance to students and adults who communicate in a language other than English. The language access plan must be available to the public and included in the school's handbook.

Subd. 2. **Plan requirements.** The language access plan must include how the district and its schools will use trained or certified spoken language interpreters for communication related to academic outcomes, progress, determinations, and placement of students in specialized programs and services; and how families and communities will be notified of their rights under this plan.

Subd. 3. **Regular review.** The board must review the plan every two years and update the plan as appropriate.

History: [2024 c 109 art 2 s 22](#)

ROLE OF THE BOARD:

Review the draft of the Rdale LAP provided. The intent is to move this draft to action at the December 1, 2025 Business Meeting for approval in the Consent Agenda.

Robbinsdale Area Schools Language Access Plan

UPDATE: Oct. 30, 2025

Purpose

The purpose of this Language Access Plan is to ensure that Robbinsdale Area Schools (Rdale) provides timely, meaningful, and equitable access to information and services for families and stakeholders who prefer to communicate in languages other than English. It is designed to remove language barriers and empower all families to engage in their children's education. This plan aligns with the Minnesota Department of Education's (MDE) framework and supports Rdale's commitment to inclusion, justice, and two-way communication.

1. Legal Foundation

Rdale complies with Title VI of the Civil Rights Act of 1964, which prohibits discrimination based on national origin, including discrimination based on limited English proficiency. This plan ensures that LEP families are provided access to language assistance services free of charge.

2. Identifying Language Needs

Rdale uses multiple methods to identify language needs:

- Minnesota Language Survey
- Student Information System (Infinite Campus) data
- Interpreter Request Forms
- Annual review of language data (WIDA Screener/ACCESS results)

As of the 2024-25 school year, Rdale serves students who speak more than 80 different home languages, with the most common being Spanish, Hmong, and Somali.

3. Language Assistance Services

Rdale provides the following services at no cost to LEP families:

- **Interpretation Services:** In-person, telephone, and video interpretation for meetings, school events, and parent-teacher conferences.
- **Translation Services:**
 - Written translation of critical documents through in-district translation services and TransACT resources, including:
 - Enrollment and registration forms
 - IEPs and evaluation summaries
 - Attendance and behavior notifications
 - Health and safety communications
 - Assessment results and placement notifications
- **Website Translation:** Families can view all district and school websites in their preferred language (Spanish or Somali) by selecting the “select Language” option on the home page.

Important Guidance:

Reliance on untrained students, siblings, friends, or staff to interpret is not acceptable. Students and untrained adults should not act as intermediaries in parent/guardian communication, as it may lead to misunderstandings.

To ensure accuracy and clarity, in-person interpreters or scheduled video calls with interpreters from our approved interpretation providers should be used for Individualized Education Program (IEP) or 504 meetings.

4. Staff Roles and Responsibilities

- **Multilingual Committee:** Oversees implementation of the Language Access Plan.

- **Director of Student Services:** Coordinates interpreter and translation services district-wide, ensures compliance, and provides training and resources to schools.
 - **Multilingual Coordinator:** Provides training and resources to school staff to understand and meet the needs of multilingual learners and families more effectively.
 - **School Administrators and Staff:** Responsible for requesting interpreters and ensuring that communication with multilingual families is accessible.
 - **Family and Community Engagement (FACE) Team:** Supports our diverse community, helping families feel included and empowered to engage in their children's education. Their work includes:
 - Facilitating communication: acting as a vital link between families and school staff
 - Supporting multilingual families: Partnering with schools and fostering a welcoming and inclusive environment.
 - Facilitating parent advisory groups
-

5. Training and Capacity Building

Staff receive annual training specific to their roles on:

- Legal requirements for language access
 - Proper use of interpretation and translation services
 - Culturally responsive communication
 - Accessing language services through designated platforms or contacts
-

6. Two-Way Communication Structures

Rdale ensures ongoing, inclusive communication by:

- Hosting multilingual family engagement events
 - Inviting parent input through family advisory groups
 - Providing translated surveys and feedback forms
-

7. Monitoring and Evaluation

Rdale will annually evaluate the effectiveness of the Language Access Plan by:

- Reviewing interpreter and translation service usage
- Collecting family feedback to assess the accessibility of communications
- Making adjustments based on data and stakeholder input

8. Complaint Resolution

Families who experience barriers to language access may submit concerns to the school administrator. Rdale will investigate all complaints promptly and take corrective action as needed.

Contact Information

Toni Boyden
Director of Student Services
Robbinsdale Area Schools
763-504-8082
Toni_Boyden@rdale.org

FUTURE EVENTS:

Policy Committee Meeting

November 19, 2025 at 5:00 p.m. at ESC in Room 207

Financial Advisory Council Meeting

November 19, 2025 at 6:30 p.m. at ESC in the Boardroom

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School Board Director Candidate Interviews

November 20, 2025 at 6:00 p.m. at ESC in the Boardroom

School Board Special Study Session

November 24, 2025 at 6:00 p.m. at ESC in the Boardroom

No School - Thanksgiving Holiday Break

November 27-28, 2025



School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

AGENDA SECTION: Adjourn the Meeting
ITEM: 10. Adjourn the Meeting
COMMENTS BY: Dr. Greta Evans-Becker, School Board Chair

Recommended Action: Adjourn the business meeting.

Motion by: _____ **Yes:** _____ **Passed:** _____

Second by: _____ **No:** _____ **Failed:** _____

Abstentions: _____

Time Adjourned: _____