

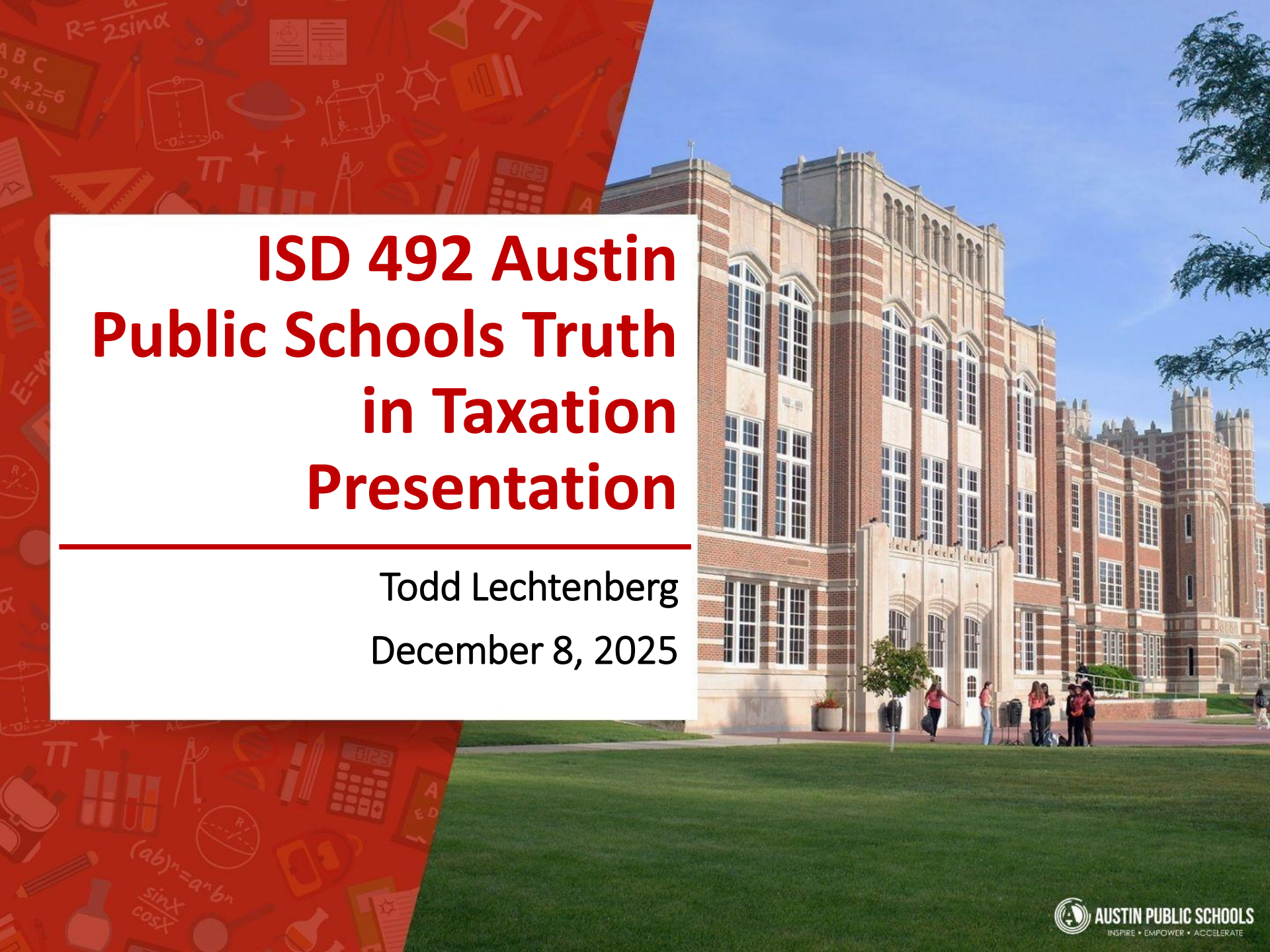
Regular School Board Meeting Begins at
5:30 pm -- Truth in Taxation Public
Hearing Begins at 6 pm
Monday, December 8, 2025 5:30 PM

Austin High School Annex Recital Hall
205 4th Street NW, Annex Door #1
Austin, MN 55912

Agenda

1. Call to Order/Roll Call
2. Pledge of Allegiance
3. Approval of agenda (Action)
Speaker(s): Chairperson
4. Recognition of Hormel Foods' 10 under 20 Food Hero Ali Muzik
Speaker(s): AHS Principal Matt Schmit and AHS Student Council Advisor Emily Hovland
5. Packer Study Table overview
Speaker(s): Activities Director Katie Carter, Arik Anderson, Johanna Johnson, and Jacquelyn Ruiz
6. 6 PM - Public hearing - Truth in Taxation information and public comment
Speaker(s): Executive Director of Finance and Operations Todd Lechtenberg
7. Fall sports recap
Speaker(s): Activities Director Katie Carter and Team Representatives
8. Superintendent's Report
Speaker(s): Dr. Page
9. School Board Reports
10. Student Representative Reports
Speaker(s): Michael Garry and Lydia Masara
11. Consent Agenda (Action)
 - 11.A. Regular meeting minutes of 11/10/25
 - 11.B. Study session minutes of 11/24/25
 - 11.C. Personnel report - Dec 2025
 - 11.D. Bills as of 12/08/25
 - 11.E. Treasurer's report - October 2025
 - 11.F. Comprehensive Achievement and Civic Readiness (CACR) report
 - 11.G. Combined polling places resolution for 2026 (Action)
 - 11.H. Radon results
 - 11.I. APS site reports
 - 11.J. Cabinet reports
 - 11.J.1. Academics and Administrative Services
 - 11.J.2. Finance and Operations
 - 11.J.3. Information Services
 - 11.J.4. Special Services
 - 11.J.5. Technology Services
12. Request approval of 2025-27 paraeducator working agreement (Action)
Speaker(s): Human Resources Director Sue Stark
13. Request approval of final certified 2025 payable 2026 levy (Action)

- Speaker(s):** Executive Director of Finance and Operations Todd Lechtenberg
14. Request approval of assigned funds (Action)
Speaker(s): Executive Director of Finance and Operations Todd Lechtenberg
 15. Overview and request approval of 2024-25 audit report (Action)
Speaker(s): Executive Director of Finance and Operations Todd Lechtenberg & CLA Representative Sterling Shatek
 16. Request approval of donations (Action)
Speaker(s): Executive Director of Finance and Operations Todd Lechtenberg
 17. Delegations
 18. Meeting reminders: No study session in December. The organizational meeting will be held at 12:00 pm on Monday, January 5, 2026 in the District Office Conference Room.
Speaker(s): Chairperson
 19. Adjournment (Action)



ISD 492 Austin Public Schools Truth in Taxation Presentation

Todd Lechtenberg
December 8, 2025

AUSTIN PUBLIC SCHOOLS STRATEGIC PLAN

OUR MISSION

(Our Core Purpose)

Inspire. Empower. Accelerate.

OUR VISION

(What We Intend to Create)

Preparing all learners to make a difference in the world.

Our Core Values

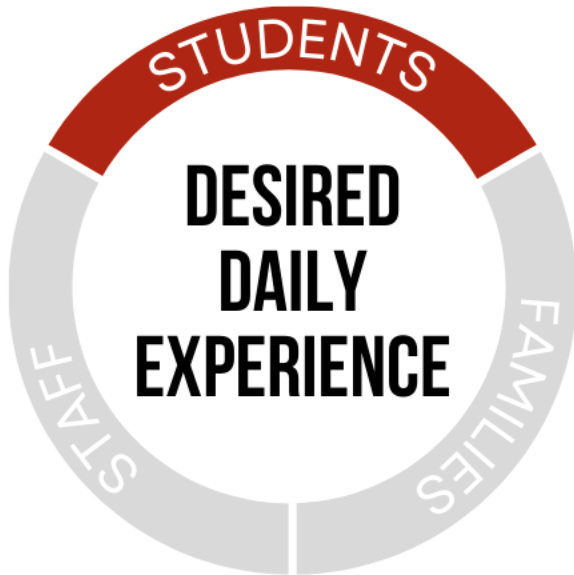
(Drivers of Our Words and Actions)

- Responsible: Demonstrates accountability to self and others
- Resilient: Develops perseverance and self-confidence
- Learner: Challenges self to think critically
- Communicator: Listens actively and shares learning and experiences
- Contributor: Engages as a productive member of the community and global society

OUR STRATEGIC PRIORITIES

(Drivers of Our Continuous Improvement)

1. Support and resources to ensure a safe and welcoming learning environment
2. Packer Profile for all learners
3. District-wide multi-tiered systems of support for all learners
4. Excellence in resource management



STUDENTS

I am supported and challenged in my learning and believe I will be successful

- Teachers and all staff are approachable, listen and respond to my needs
- My teachers have time to talk through and help answer questions or help solve problems I have
- I am trusted to make good choices, be engaged in my learning, and held accountable but not overwhelmed

I feel that school is safe and that school is challenging and fun

- I am heard and respected for who I am by school staff and students
- The school and my interactions with students and staff are safe, positive and inclusive
- I enjoy coming to school every day and have time to be with friends during school
- I understand what is expected from me at school
- I am supported in my mental health needs

I am an engaged learner at school and in our community

- I have a voice and choice in how and what I learn
- My learning is hands-on, meaningful, challenging and helps me prepare for my future
- My teachers like me and believe in me
- I have teachers and staff that work with me in a way that benefits all students
- I am physically comfortable in the school setting
- This school should be about me not the teachers



FAMILIES

I am part of my child's education and feel welcomed, valued, and respected as a family

- My child is physically and emotionally safe at school
- My child feels a sense of belonging at school, is cared for, and valued
- My student can voice their thoughts and ideas without being discriminated against so they continue to learn

My child enjoys coming to school and is safe, included and respected so they are learning every day

- My child is challenged (not overwhelmed) in learning and development, listened to, and provided choice and voice in learning options
- Teachers know my child well and creates a fun, interactive approach to learning which is responsive to my child's and family needs

I am engaged in a partnership with my child's school so I know what to do to help my child continue to grow and learn

- I will feel welcome, informed and encouraged to collaborate with the teachers and staff at the school to help my child grow
- My child's teachers, my child and myself have open communication about their academic progress, social development and well-being
- District and school information is easy to understand and easily accessible
- My child is taught the life skills necessary to be successful in whatever path they choose after high school



STAFF

I am seen, valued, and respected for who I am and the work I do

- I work in a collaborative not competitive environment that honors the unique strengths of each individual
- I am seen as a professional and given the flexibility and support to provide students what they need to be successful
- I am listened to, heard and know that I matter
- I have a level of freedom and innovation within reasonable parameters

I receive the support and resources to do my job well so I am able to create a healthy and safe learning environment

- I am a valued member of a caring, engaged, and collaborative team
- I receive constructive feedback in regards to my position so I can be the best version of myself
- I am treated with respect and fairness with reasonable expectations for work, performance, time, and employment
- I enjoy my job and have flexibility, satisfaction, and recognition

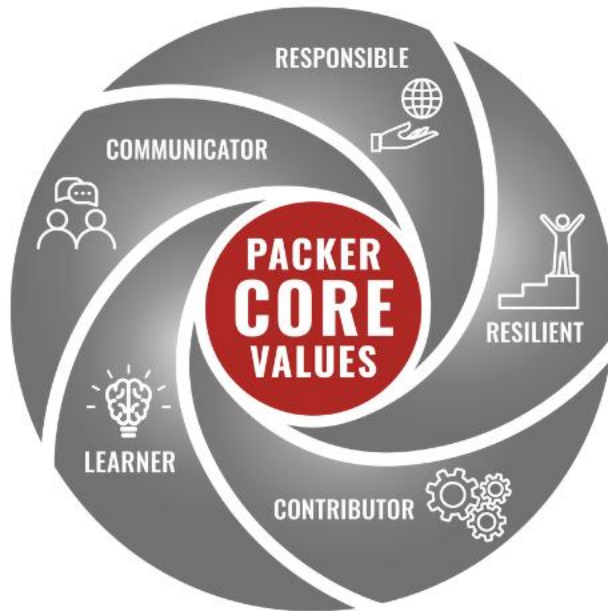
I work in a district that is willing to adapt and change when necessary to best meet the needs of all students

- Diversity, equality, inclusion and equity for everyone
- I have the resources and materials I need in my classroom and for families so they know what they can do to support learning at home
- There is effective communication across the district and community so staff and families have the information they need
- I have adequate training for various aspects of my job



WHAT OUGHT TO BE

The **Desired Daily Experience** sets the foundation of descriptions of the student, family, and staff experiences *if* the strategic plan is successfully implemented in APS.



OUR CORE VALUES

(Drivers of Our Words and Actions)

- **Responsible:** Demonstrates accountability to self and others
- **Resilient:** Develops perseverance and self-confidence
- **Learner:** Challenges self to think critically
- **Communicator:** Listens actively and shares learning and experiences
- **Contributor:** Engages as a productive member of the community and global society

Agenda

Review of
Meeting
Requirements

Presentation of
current school
year budget
(2025-2026)

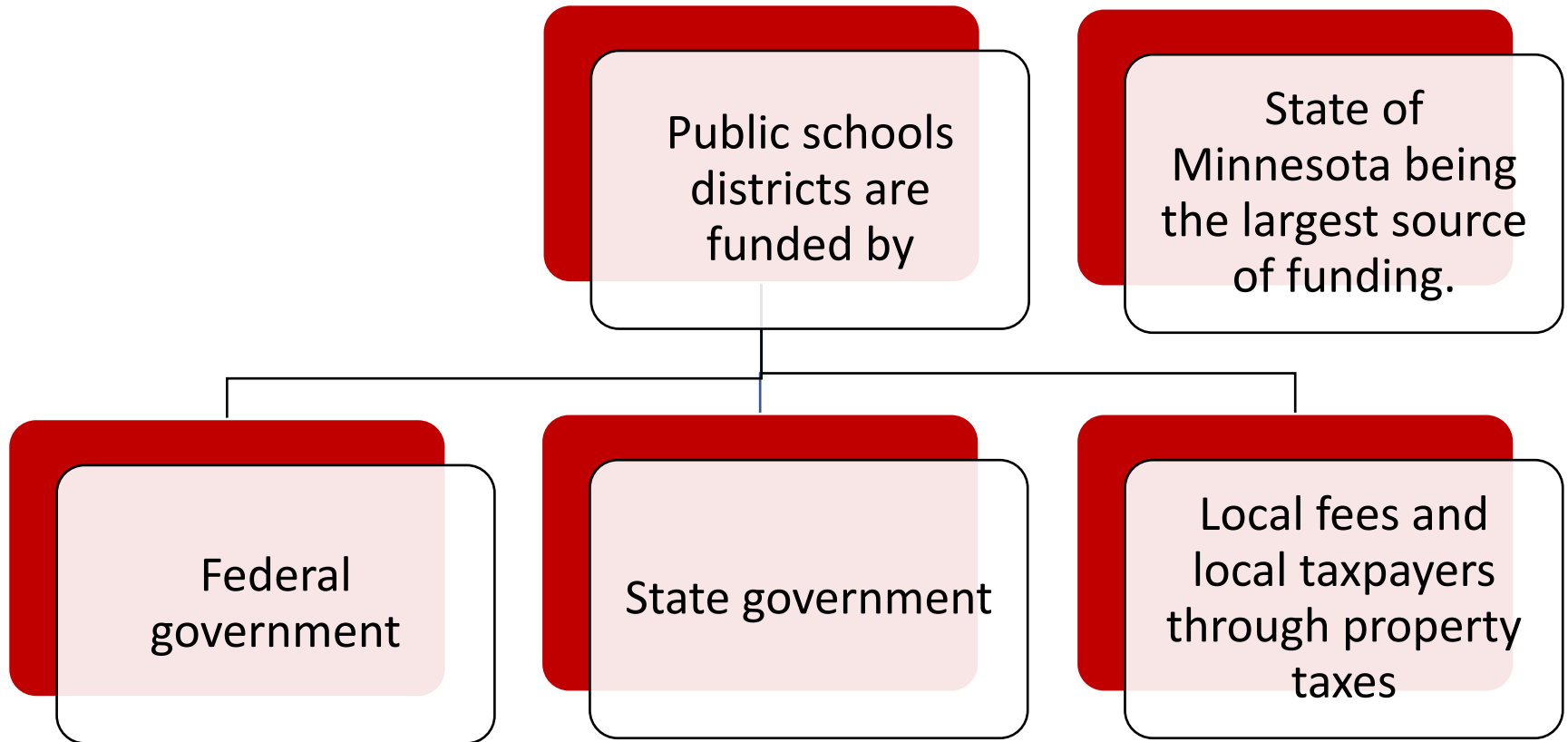
Presentation of
proposed tax levy
(2026)

Public Comment

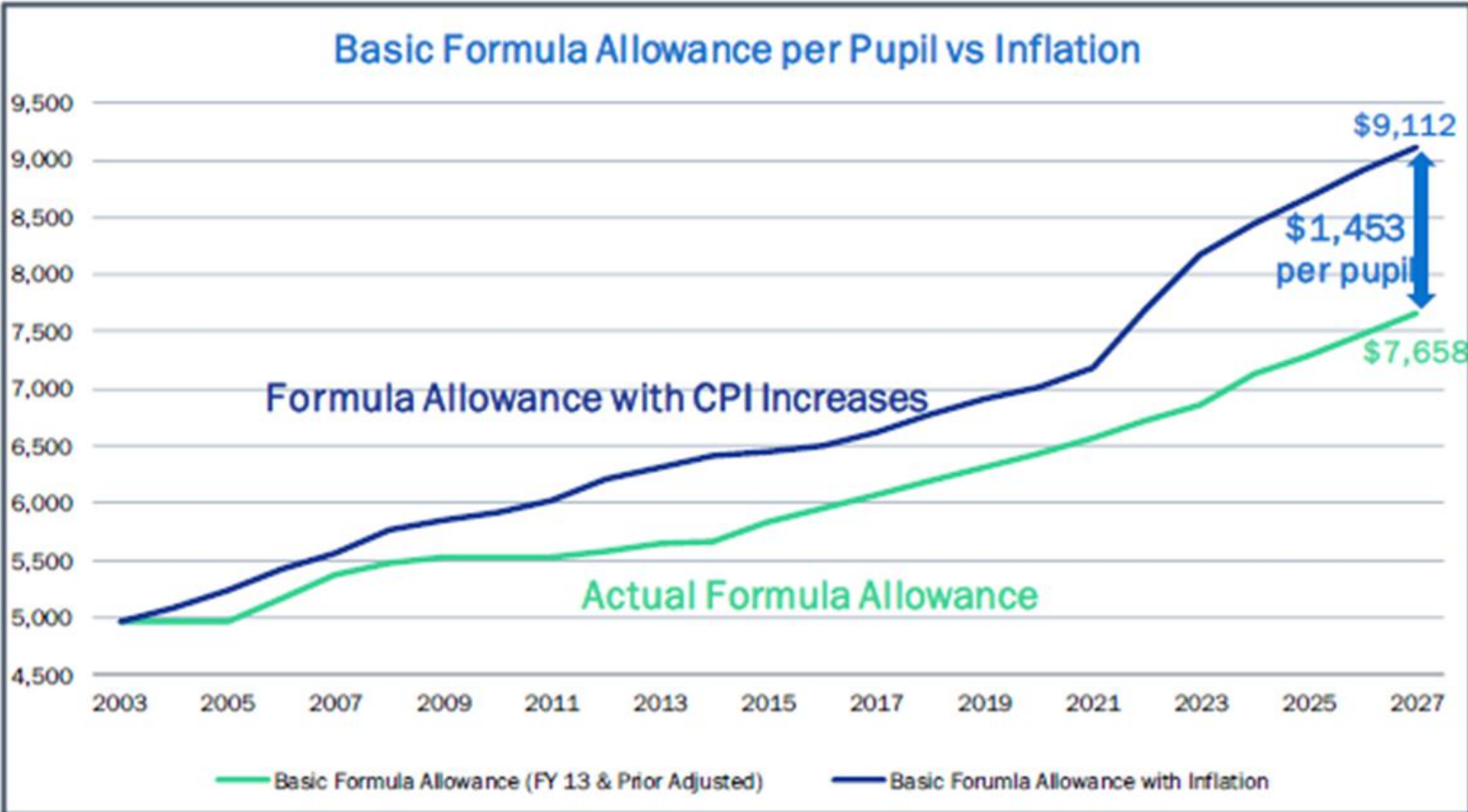
Truth in Taxation Requirements

- Meeting must be held between November 25 and December 30
- Must start after 6:00pm
- Presentation must include discussion on:
 - Fiscal Year 2026 budget
 - Pay 2026 Proposed Tax Levy
- Must allow for public comments

Minnesota School Funding



State Funding



¹ Inflation is based on consumer price index

² Basic formula allowance includes changes made by legislature in 2023 and is adjusted for FY 2014 and earlier due to pupil weight changes

³ FY 25-26 & FY 26-27 are based on estimated inflation forecasts updated in July 2025 by the State of Minnesota


FY2026 Budget

FY2026 Budget

- Our school district is required to use a “Fund Accounting” system, thus we account for our revenues and expenditures using six separate funds
- *Funds have a tax levy component

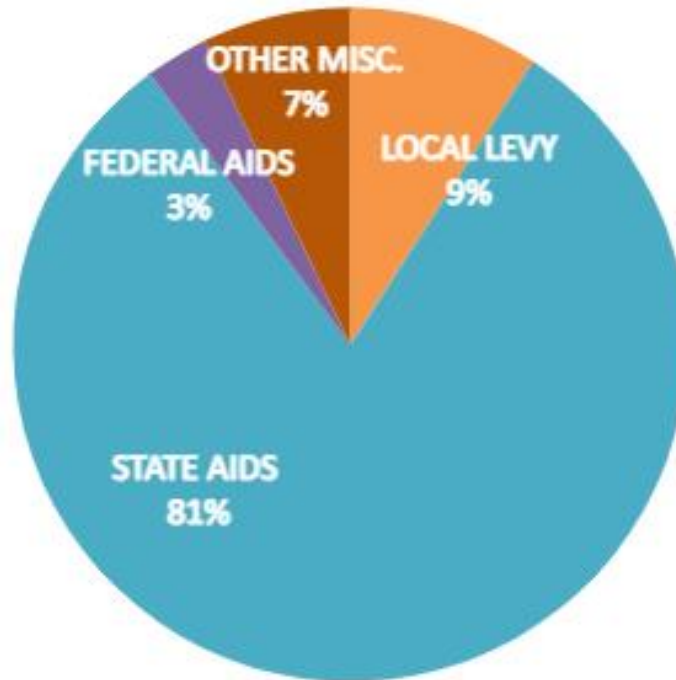
Fund Number	Fund Name	Common Purposes
*01	General Fund	General operating costs, such as teacher salaries, administrative costs, and textbooks and equipment.
02	Food Service Fund	Funds for nutrition programs – primarily school breakfast and lunch.
*04	Community Service Fund	Funds for community education programs, such as school readiness and adult basic education.
06	Building Construction Fund	Funds for the building construction program.
*07	Debt Service Fund	Funds to pay principal and interest on outstanding bonds.
Varies	Internal Service	Commonly include health and dental plans.

FY2026 Budget Overview

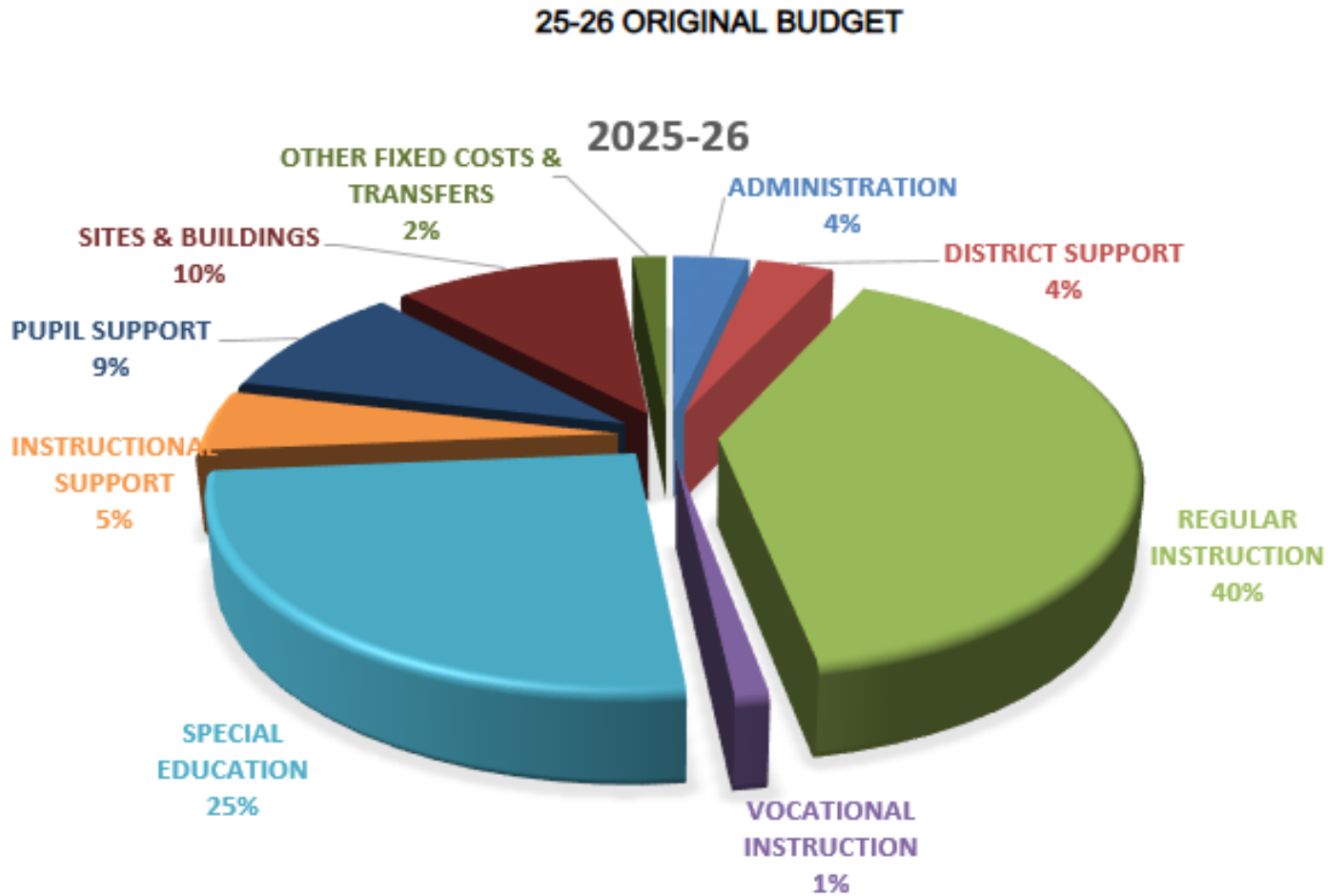
	Division of School Finance 400 NE Stinson Blvd. Minneapolis, MN 55413	District Revenues and Expenditures Budget for Fiscal Year (FY) 2025 and FY 2026					ED-00110-48
General Information: Minnesota Statutes 2024, section 123B.10, requires that every school board shall publish the subject data of this report.							
District Name: Austin Public Schools						District Number: 0492	
Fund	FY 2025 Beginning Fund Balances	FY 2025 Actual Revenues and Transfers In	FY 2025 Actual Expenditures and Transfers Out	June 30, 2025 Actual Fund Balances	FY 2026 Budget Revenues and Transfers In	FY 2026 Budget Expenditures and Transfers Out	June 30, 2026 Projected Fund Balances
General Fund/Restricted	\$ 5,179,328	\$ 20,479,645	\$ 18,613,589	\$ 7,045,384	\$ 19,081,662	\$ 20,574,403	\$ 5,552,643
General Fund/Other	\$ 17,994,961	\$ 76,012,251	\$ 69,524,741	\$ 24,482,471	\$ 75,006,710	\$ 76,248,372	\$ 23,240,808
Food Service Fund	\$ 2,156,688	\$ 4,574,140	\$ 4,233,828	\$ 2,496,999	\$ 4,370,661	\$ 4,740,910	\$ 2,126,750
Community Service Fund	\$ 1,167,266	\$ 2,814,864	\$ 2,518,363	\$ 1,463,767	\$ 2,786,436	\$ 2,726,405	\$ 1,523,798
Building Construction Fund	\$ 94,838	\$ 753	\$ 1,977,328	\$ (1,881,737)	\$ 3,475,817	\$ 1,594,080	\$ (0)
Debt Service Fund	\$ 847,144	\$ 3,870,566	\$ 3,799,103	\$ 918,607	\$ 3,714,204	\$ 3,746,045	\$ 886,766
Trust Fund	\$ 114,775	\$ 3,921	\$ 142	\$ 118,554	\$ 5,040	\$ 500	\$ 123,094
Internal Service Fund	\$ 2,659,029			\$ 2,502,983			\$ 2,659,029
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Irrevocable Trust Fund	\$ 92,000	\$ 31,600	\$ -	\$ 123,600	\$ 52,600	\$ -	\$ 176,200
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total - All Funds	\$ 30,306,029	\$ 107,787,740	\$ 100,667,095	\$ 37,270,628	\$ 108,493,129	\$ 109,630,714	\$ 36,289,089

FY2026 Revenue by Sources

2025-26 ORIGINAL BUDGET GENERAL FUND REVENUES BY SOURCE



FY2026 Expenditures by Program



School District Financial Highlights

- Bond Rating-A1 by Moody's Investor Services
- FY25 Audit Results
 - Received an unmodified opinion (clean audit)
 - Unassigned fund balance is higher than Board approved fund balance
 - No findings in process and procedures reflects our amazing staff
- Thank you to the amazing staff at APS for achieving these accomplishments

2026 Property Tax Levy

School District Timeline



July and August

Information provided to State for preliminary levy calculations



September

Preliminary levy certification by school board



November 25-December 30th

School District holds Truth in Taxation meeting and certify final property tax levy for taxes payable in 2026



May 2025 and November 2026

Property taxes collected by counties and distributed to the school district

Local Property Tax Levy

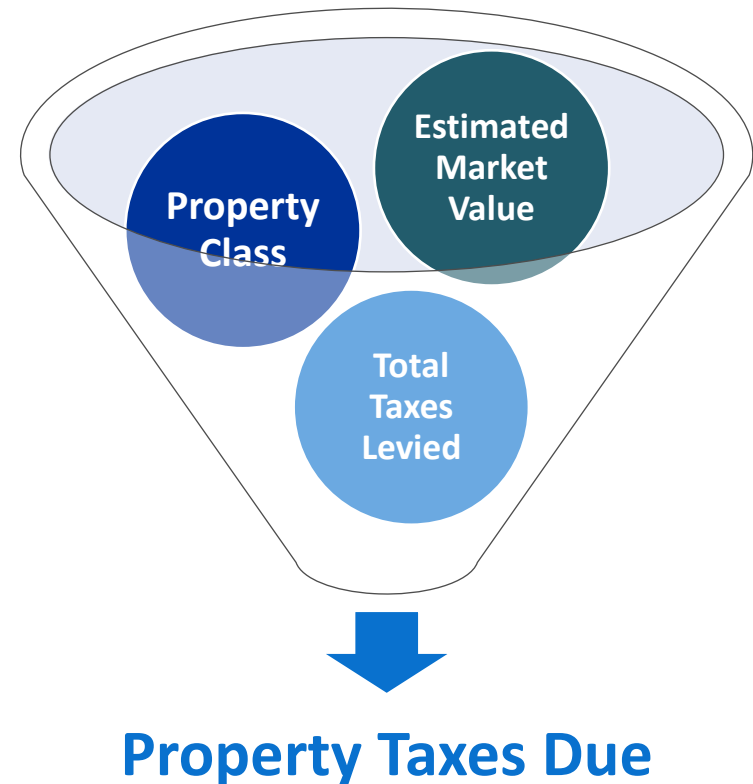


- State limits the local property tax levy by statutorily defined formulas
 - Levy limitation formulas are driven by:
 - Pupil Counts
 - Specific eligible expenditure types
 - Population
 - Voter authorization
 - Districtwide Property Valuations

Calculating Property Taxes

3 Key Variables

1. **Estimated Market Value**
established for each parcel by Assessor
2. **Property Classification** rates
established by state legislature
3. **Tax levy** established by taxing jurisdictions (School, City, County and others)

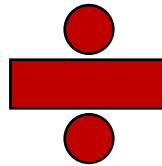


State Equalization Formulas

Property Valuation



per

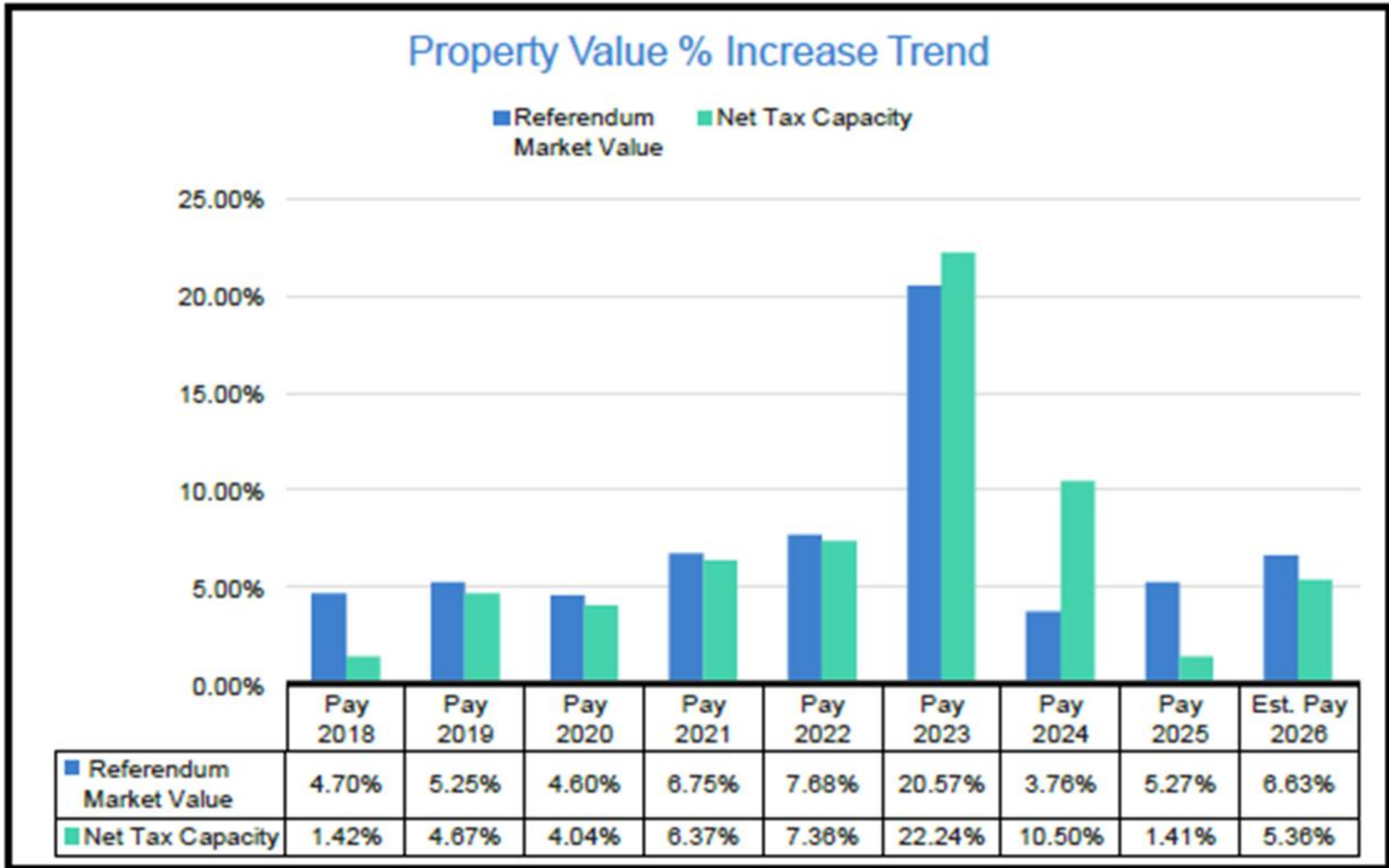


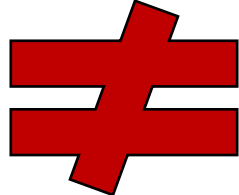
Student



The formulas provide more state aid to Districts with less property wealth per student.

Valuation History



% Change to Tax Levy  % Change to Budget Revenue

Some levy increases are offset by a reduction in state aid meaning no additional revenue for school district budget.

Levy Overview

	Proposed Pay 2026	Final Pay 2025	\$ Change	% Change
General Fund (Fund 1)				
Operating Referendum	2,161,555	2,077,199	84,356	4.06%
Local Optional	2,250,147	2,213,168	36,979	1.67%
Equity Revenue	655,699	620,233	35,466	5.72%
Transition	189,416	180,940	8,477	4.68%
Operating Capital	308,455	331,254	(22,799)	-6.88%
Achievement & Integration	348,014	343,009	5,005	1.46%
Reemployment	23,000	23,000	-	0.00%
Safe Schools	194,259	194,021	238	0.12%
Career and Technical	172,001	138,720	33,281	23.99%
OPEB	618,652	746,591	(127,939)	-17.14%
Long-Term Fac Maint	741,396	1,354,076	(612,679)	-45.25%
Building / Land Lease	953,699	897,582	56,118	6.25%
Health Benefits	16,800	15,264	1,536	10.06%
<i>Adjustments and Abatements</i>	126,646	99,821	26,825	26.87%
<i>Transfer to Fund 7</i>	(815,137)	(695,140)	(119,997)	17.26%
Totals - General Fund	7,944,602	8,539,737	(595,135)	-6.97%
Community Service (Fund 4)				
Basic Levy	93,815	106,369	(12,554)	-11.8%
Early Childhood	53,115	64,475	(11,360)	-17.6%
Home Visit	1,584	1,414	170	12.0%
Adults with Disabilities	1,500	1,709	(210)	-12.3%
School Age Care	50,000	58,500	(8,500)	-14.5%
<i>Adjustments and Abatements</i>	98,623	18,223	80,400	441.2%
Totals - Comm Service	298,637	250,690	47,947	19.1%
Debt Redemption (Fund 7)				
Basic Levy	2,483,985	1,585,710	898,275	56.6%
Long Term Fac. Debt Service	245,700	574,497	(328,796)	-57.2%
Debt Excess	(241,105)	(222,318)	(18,787)	8.5%
<i>Adjustments and Abatements</i>	(744)	1,226	(1,970)	-160.7%
<i>Transfer from Fund 1</i>	815,137	695,140	119,997	17.3%
Totals - Debt Redemption	3,302,973	2,634,255	668,719	25.4%
Total Levy	11,546,212	11,424,682	121,531	1.06%

Major Changes

Long Term
Facilities
Maintenance
(LTFM) (\$612,679)

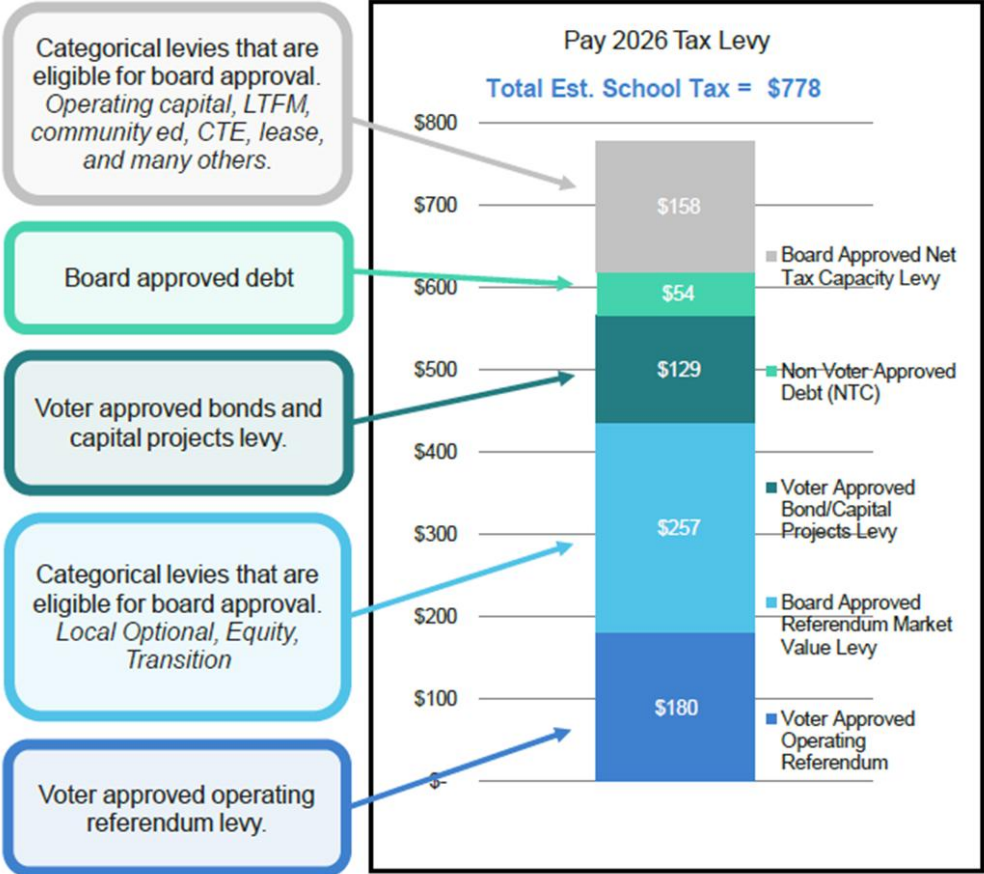
- Decrease in LTFM general fund levy due to aid shifting from the debt service fund

Debt Service
+\$898,275

- Increase due to new capital facilities bond (LED lighting project) and state aid shifting to the general fund

Est. Pay 2026 Tax for Residential

Austin Public School District
 Estimated Pay 2026 Total School Taxes for Residential Homestead
 Home Value = \$200,000



Other Taxpayer Resources

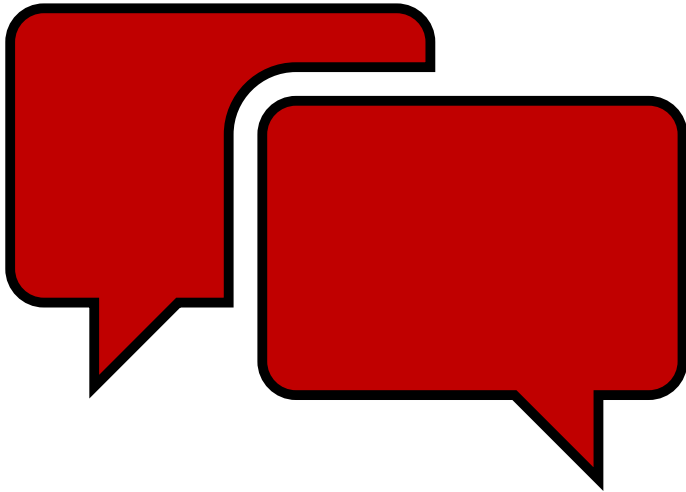
- Minnesota homestead property tax refund:
<https://www.revenue.state.mn.us/homeowners-homestead-credit-refund>
- Special property tax refund program:
<https://www.revenue.state.mn.us/property-tax-refund>
- Senior citizen property tax deferral:
<https://www.revenue.state.mn.us/property-tax-deferral-senior-citizens>
- Disable Veteran's homestead property tax exclusion:
<https://www.revenue.state.mn.us/market-value-exclusion-veterans-disability>
- Blind or disabled special homestead classification:
<https://www.revenue.state.mn.us/special-homestead-classification>
- Green acres and rural preserve:
<https://www.revenue.state.mn.us/green-acres-and-rural-preserve>

Levy Certification

Recommended Levy
Certification Amount

\$11,546,212.28

Public Comments



OFFICIAL MINUTES: AUSTIN SCHOOL BOARD

REGULAR MEETING

Independent School District No. 492

Monday, November 10, 2025 5:30 pm

Annex Recital Hall

205 4th Street NW, Austin, Minnesota

MEMBERS PRESENT: Carolyn Dube
Robert Hartman
Cece Kroc
Don Leathers
Carol McAlister
Peggy Young
Dan Zielke
Superintendent Dr. Joey Page

MEMBERS ABSENT: None

MEETING CALLED TO ORDER:

Chairperson Dube called the meeting to order at 5:30 p.m. in the Annex Recital Hall followed by the Pledge of Allegiance.

AGENDA APPROVED: A motion was made by Leathers, seconded by Hartman and carried unanimously to approve the agenda as presented.

RECOGNITION: AHS student Isabela Ocasio was recognized for her Emerging Leader Award from the MN Prevention Resource Center.

SUPERINTENDENT'S REPORT:

Superintendent Page noted several staff and student recognitions and highlighted recent and upcoming events.

SCHOOL BOARD REPORTS:

Several board members thanked Dr. Page for his work on the recent referendum and shared highlights of recent school events they attended this past month.

STUDENT REPORTS: Student representatives Michael Garry and Lydia Masara provided highlights of recent and upcoming AHS events.

MINUTES APPROVED: Hartman made a motion, seconded by Kroc and carried unanimously to approve the regular meeting minutes of 10/13/25 and study session minutes of 10/27/25 as printed.

PERSONNEL REPORT APPROVED:

Hartman made a motion, seconded by Kroc and carried unanimously to approve the following personnel items.

New Contracts:

Jesus Alvarez, Success Coach, effective 11/3/25; Krista Bonzer, counseling secretary, effective 11/17/25; Allyson Deutsch, SPED para, effective 10/30/25; Amy Flanders, benefits specialist, effective 10/20/25; Valerie Hrabak, SPED para, effective 12/1/25; Maggie Johnson Hanson, noon supervisor, effective 9/29/25; Gage Johnson, noon supervisor, effective 10/9/25; Chloe Summerfield, teacher, effective 11/17/25; and Esey Weldeghebriel, SPED para, effective 10/20/25

Transfer/Contract Modification:

Fairy Apollohtoo, EL teacher to include Neveln in addition to Southgate, effective 10/20/25; Hsawreh Lyahduku, Success Coach changed from 6.5 hrs/day to 8 hrs/day; and William Nagle, custodian at AHS to custodian at Banfield, effective 10/21/25

Request for Leave:

Allison Stoltz, SPED para, effective 10/1/25-12/19/25

Resignations/Retirements:

Alex Cauble, systems administrator, effective 10/31/25; Emma Charles, social studies teacher, effective 12/19/25; Amy Flanders, counseling secretary, effective 11/14/25; Steve Kakes, SPED teacher, resignation revised to 5/28/26; Justin Larscheid, ECSE para, effective 10/28/25; Jayden Modderman, SPED para, effective 10/29/25; and Suzanne Rymer, ECSE teacher, effective 11/21/25

(A COMPLETE COPY OF THE PERSONNEL REPORT IS ATTACHED IN THE OFFICIAL MINUTE BOOK.)

BILLS APPROVED:

A motion was made by Hartman, seconded by Kroc and carried unanimously to approve the bills for payment as of 11/10/25.

(A COPY OF THE BILLS IS ATTACHED IN THE OFFICIAL MINUTE BOOK.)

TREASURER'S REPORT APPROVED:

A motion was made by Hartman, seconded by Kroc and carried unanimously to approve the September 2025 treasurer's report.

(A COPY OF THE TREASURER'S REPORT IS ATTACHED IN THE OFFICIAL MINUTE BOOK.)

2026-27 AHS COURSE REGISTRATION GUIDE APPROVED:

Hartman made a motion, seconded by Kroc to approve the changes to the 2026-27 AHS Course Registration Guide.

REPORTS:

November Cabinet and site reports were available for review.

ETS OVERVIEW:

Austin High School has teamed with ETS (Englebert Training Systems) to provide daily fitness coaching to our school's student athletes. Coach Sam PirkI provided an overview of what their training program looks like and their philosophy on athlete development.

ELECTION RESULTS CERTIFIED:

Election results from the School Districts November 4, 2025 special election were reviewed by the board. The official requests were as follows:

Question #1 – Authorizing the issue of general obligation school building bonds in an amount not to exceed \$54,700,000 for the acquisition and betterment of school sites and facilities.

Yes Votes – 1551

No Votes – 2276

Question #2 – If question #1 is approved, shall the board be authorized to issue general obligation school building bonds in an amount not to exceed \$12,000,000 for acquisition and betterment of school sites and facilities including, but not limited to, renovation, including an addition, of the pool at Ellis Middle School.

Yes Votes – 1492

No Votes – 2315

OFFICIAL MINUTES: AUSTIN SCHOOL BOARD**REGULAR MEETING**

As both ballot questions did not receive the approval of a majority of votes cast, both questions failed.

A motion was made by Leathers, seconded by McAlister and carried unanimously to certify the November 4, 2025, election results as provided by the Mower County Auditor's Office.

(A COPY OF THE COMPLETE RESOLUTIONS AND QUESTIONS IS ATTACHED IN THE OFFICIAL MINUTE BOOK.)

DONATIONS APPROVED: A motion was made by Young, seconded by Zielke and carried unanimously to approve the donations as presented by Executive Director of Finance and Operations Todd Lechtenberg.

(A COMPLETE LIST OF DONATIONS IS ATTACHED IN THE OFFICIAL MINUTE BOOK.)

REVISED POLICIES APPROVED:

Young made a motion, seconded by Hartman and carried unanimously to approve the following policies with the MN School Boards Associations suggested revisions.

Policy 306 – Administrator Code of Ethics

Policy 606 – Textbooks and Instructional Materials

Policy 712 – Video Recording Other Than on Buses

Policy 722 – Public Data and Data Subject Requests

Policy 412 – Expense Reimbursement was also approved with one slight revision.

(A COPY OF ALL REVISED POLICIES IS ATTACHED IN THE OFFICIAL MINUTE BOOK AND POSTED ON THE DISTRICT WEBSITE.)

ORGANIZATIONAL MEETING

DATE DISCUSSED: The proposed annual organizational meeting date of Monday, January 5, 2026 at 12 pm was discussed with Carol McAlister noting a conflict. Additional research will be done and a final meeting date will be communicated to board members.

BOARD TO GATHER FOR TWO MSBA TRAINING SESSIONS:

The School Board will meet from 6 – 9 pm on Wednesday, November 12, and also Wednesday, November 19, in the District Office Conference Room for the purpose of participating in MN School Boards Association's online Phase IV school board training course.

REMINDER OF SCHOOL BOARD STUDY SESSION:

Chairperson Dube reminded board members of the study session scheduled for Monday, November 24, at 4 pm in the District Office Conference Room.

ADJOURNMENT:

Young made a motion, seconded by Zielke and carried unanimously to adjourn at 6:31 pm.

OFFICIAL MINUTES: AUSTIN SCHOOL BOARD

STUDY SESSION

Independent School District No. 492

Monday, November 24, 2025 4:00 pm

District Office Conference Room

401 Third Avenue NW, Austin, MN

MEMBERS PRESENT:	Carolyn Dube	Carol McAlister
	Robert Hartman	Peggy Young
	Cece Kroc	Dan Zielke
	Don Leathers (4:21 pm)	Superintendent Dr. Joey Page

MEMBERS ABSENT: None

MEETING CALLED

TO ORDER: Chairperson Dube called the meeting to order at 4:00 p.m. in the District Office Conference Room at Austin High School.

AGENDA APPROVED: A motion was made by Hartman, seconded by Young, and carried unanimously to approve the agenda as printed.

MACPHAIL

PRESENTATION: MacPhail’s Austin Site Director Cheryl Berglund along with Nikki Tolde, Kiven Lukes, Gene Schott, Paul Babcock, and Bonnie Rietz highlighted some of the services provided by MacPhail Music and the benefits of having services such as theirs available to our students and being housed in their current location.

LEATHERS ARRIVED AT 4:21 PM

FY25 AUDIT REPORT

PRESENTED: CLA Principal Craig Popenhagen provided an overview of the FY25 district audit recently completed by their firm noting the unassigned fund balance as of June 30, 2025 at 16.10%. The audit opinion came back clean, no compliance issues were noted in the review of laws, regulations, contracts or grants that could have significant financial implications to the district, no material weaknesses in internal controls over financials reporting were reported, and no findings were reported for MN legal compliance. The audit report will be presented for approval at the December 8 regular meeting.

CACR REPORT

OVERVIEW: Executive Director of Academics and Administrative Services Dr. Katie Baskin provided an overview of the Comprehensive Achievement and Civic Readiness (CACR) annual report. The report highlights the progress being made toward the five goals to increase student performance. The annual report will be presented for approval at the regular December meeting.

FINANCE AND FACILITIES

COMMITTEE UPDATES: Discussion was held on upcoming facility needs and the plan to assign general fund dollars to specific projects following the failed referendum. The board will be discussing next steps in the coming months for a potential referendum. A proposal for assigning general fund dollars to these projects will be brought forward for approval at the December board meeting.

ADJOURNMENT: A motion was made by Young, seconded by Kroc, and carried unanimously to adjourn at 5:55 pm.

Cece Kroc, Clerk



AUSTIN PUBLIC SCHOOLS

INSPIRE • EMPOWER • ACCELERATE

For consideration at the December 8, 2025 School Board Meeting:

Items for Discussion: Kids Korner raises '25-'26

New Hires:

Name	Position	Location	Effective Date
Foth, Jade	Teacher-Elementary	Sumner	01/05/2026
Hulsebus, Christine	Teacher-Social Studies	ALC	11/19/2025
Stone, Bailey	Para-Media Center	AHS	11/17/2025
Wiersma, Ryan	Systems Administrator	District	11/24/2025
Wood, Kimberly	Para-SPED	CLC	11/24/2025

Transfer/Contract Modifications:

Name	Position	Location	Effective Date
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Request for Leave:

Name	Position	Location	Effective Date
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Resignations/Retirements:

Name	Position	Location	Effective Date
Bernand, Jessica	Teacher-SPED	COOP	10/10/2025
Bina, Zoey	Para-SPED	COOP	11/28/2025
Charles, Emma	Teacher-Social Studies	ALC	12/02/2025
DeClue, Michelle	Para-SPED	COOP	11/25/2025
Flanders, Cheryl	Noon Supervisor	Holton	11/21/2025
Frandsen, Joel	Nurse	Southgate	12/12/2025
Hulsebus, Christine	SPED Supervisor	District	11/18/2025
Merten, Casey	Custodian	AHS	11/19/2025
Nelson, Breanna	Nurse	AHS	12/12/2025
Rambadt, Brigette	Teacher-Grade 1	Sumner	11/12/2025
Roe, Nikole	ECFE Assistant	CLC	11/25/2025
Rymer, Suzanne	Teacher-ECFE	CLC	11/21/2025
Summerfield, Chloe	Teacher-SPED	COOP	Rescinded

CHECKS ISSUED: 11/24/2025 - 12/8/2025
FOR APPROVAL BY THE SCHOOL BOARD ON MONDAY, December 8, 2025.

CONTACT TODD LECHTENBERG WITH QUESTIONS:

TELEPHONE: (507) 460-1913

E-MAIL: TODD.LECHTENBERG@AUSTIN.K12.MN.US

Accounts Payable Overview

<i>Date</i>	<i>Batch</i>	<i>Check</i>	<i>Commerce Bank</i>	<i>Wire</i>	<i>P Card</i>	<i>Total</i>
11/4/2025	W260502			\$8.50		\$ 8.50
11/5/2025	PC260501				\$ 20,337.08	\$ 20,337.08
11/17/2025	W260505			\$5,000.00		\$ 5,000.00
11/19/2025	W260506			\$390.00		\$ 390.00
11/21/2025	11/21/25 PR AP	\$ 24,925.69		\$596,974.93		\$ 621,900.62
11/25/2025	T260504, CB260504, VRT260504	\$ 209,673.86	\$ 24,507.38			\$ 234,181.24
12/1/2025	12/1/2025 TRA PERA			\$320,360.42		\$ 320,360.42
12/2/2025	CB260601, T260601	\$ 255,532.55		\$2,881.26		\$ 258,413.81
						\$ -
					TOTAL	\$ 1,460,591.67

<i>Payroll Summary</i>	
<i>Date</i>	<i>Total</i>
11/6/2025	\$ 1,392,373.03
11/11/2025	\$ 200.70
11/20/2025	\$ 1,320,798.01
TOTAL	\$2,713,371.74

<i>Health & Dental Fees & Claims</i>		
	<i>Health</i>	<i>Dental</i>
Week 1	\$ 214,534.26	\$ 7,387.61
Week 2	\$ 505,492.85	\$ 10,402.09
Week 3	\$ 252,663.22	\$ 13,269.15
Week 4	\$ 404,164.70	\$ 8,847.42
Week 5		
TOTAL	\$1,376,855.03	\$39,906.27
TOTAL	\$1,416,761.30	

GRAND TOTAL \$5,590,724.71

Board Packet

AP Run: T260504 — Post Date: 2025-11-25 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59186	Check	ADAM'S PEST CONTROL	650.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
4301297	BLANKET PO FY 25-26	11/13/2025	125.00		
				REPAIR & MAINT SVCS-OPERATIONS-- 01 E 005 810 000 000 350	125.00
4301298	BLANKET PO FY 25-26	11/13/2025	75.00		
				REPAIR & MAINT SVCS-OPERATIONS-- 01 E 005 810 000 000 350	75.00
4301299	BLANKET PO FY 25-26	11/13/2025	75.00		
				REPAIR & MAINT SVCS-OPERATIONS-- 01 E 005 810 000 000 350	75.00
4301300	BLANKET PO FY 25-26	11/13/2025	75.00		
				REPAIR & MAINT SVCS-OPERATIONS-- 01 E 005 810 000 000 350	75.00
4301301	BLANKET PO FY 25-26	11/13/2025	75.00		
				REPAIR & MAINT SVCS-OPERATIONS-- 01 E 005 810 000 000 350	75.00
4301302	BLANKET PO FY 25-26	11/13/2025	75.00		
				REPAIR & MAINT SVCS-OPERATIONS-- 01 E 005 810 000 000 350	75.00
4301303	BLANKET PO FY 25-26	11/13/2025	75.00		
				REPAIR & MAINT SVCS-OPERATIONS-- 01 E 005 810 000 000 350	75.00
4301304	BLANKET PO FY 25-26	11/13/2025	75.00		
				REPAIR & MAINT SVCS-OPERATIONS-- 01 E 005 810 000 000 350	75.00
11/25/2025	59187	Check	AIRGAS USA LLC	63.76	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
5519974016	BLANKET PO FY 2025-2026 RENTAL CYLINDERS	10/31/2025	63.76		
				REPAIR SUPPLIES-OPERATIONS-- 01 E 005 810 000 000 420	63.76
11/25/2025	59188	Check	AMAZON BUSINESS	2,606.11	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
11DP-WJKX-V3YV	MARKERS FOR IJ TARGETED SERVICES	11/19/2025	46.66		
				GEN SUPPLIES-ELEM ED--ALC 01 E 225 203 000 303 401	46.66
139V-FTX6-T46D	APEF GRANT- DEWEY SCHARA BARR I-TIME LESSON SUPPLIES	10/10/2025	33.65		
				INST SUPPLIES-SECONDARY-BARR PROG-APEF GRANT 01 E 210 211 018 097 430	29.69
				INST SUPPLIES-STUDY SKILLS IMPR-BARR PROG-COMPENS 01 E 210 274 018 317 430	3.96

Board Packet

AP Run: T260504 — Post Date: 2025-11-25 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59188	Check	AMAZON BUSINESS	2,606.11	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
139V-FTX6-VPPK	APEF GRANT- DEWEY SCHARA BARR I-TIME LESSON SUPPLIES	10/10/2025	94.96		
	INST SUPPLIES-SECONDARY-BARR PROG-APEF GRANT			01 E 210 211 018 097 430	83.78
	INST SUPPLIES-STUDY SKILLS IMPR-BARR PROG-COMPENS			01 E 210 274 018 317 430	11.18
1433-KDMR-H13M	PHY-ED	11/10/2025	80.69		
				INSTRUCTL SUPPLIES-HLTH & PHY.ED-- 01 E 185 240 000 000 430	80.69
14DW-YPYW-7NTH	ABE SUPPLIES	11/04/2025	36.99		
				INSTRUCTIONAL SUP-ABE--STATE ABE 04 E 500 520 000 322 430	36.99
14KR-W9C1-PDVC	N. EDWARDS-INSTRUCTIONAL SUPPLIES	10/27/2025	37.79		
				INSTRUCTL SUPPLIES-ELEM ED-- 01 E 105 203 000 000 430	37.79
14N1-634J-QGDD	ABE SUPPLIES	11/07/2025	36.99		
				INSTRUCTIONAL SUP-ABE--STATE ABE 04 E 500 520 000 322 430	36.99
17QY-CCWV-FL1V	VI MATERIALS	11/10/2025	17.47		
				INDIV INST SUPPLIES-VIS IMPAIRED--STATE SPED 01 E 005 406 000 740 433	17.47
19WY-FTJY-6F9Q	ABE SUPPLIES	11/04/2025	36.99		
				INSTRUCTIONAL SUP-ABE--STATE ABE 04 E 500 520 000 322 430	36.99
1C9G-R1XH-9R3W	INSTRUCTIONAL SUPPLIES-MAGNETIC BASE BLOCKS/MAGNETS	11/06/2025	86.60		
				INSTRUCTL SUPPLIES-ELEM ED-- 01 E 105 203 000 000 430	86.60
1CY6-9CYG-RCLR	ABE SUPPLIES	11/07/2025	36.99		
				INSTRUCTIONAL SUP-ABE--STATE ABE 04 E 500 520 000 322 430	36.99
1G14-X4LL-93VR	APEF GRANT- DEWEY SCHARA BARR I-TIME LESSON SUPPLIES	10/09/2025	206.45		
	INST SUPPLIES-SECONDARY-BARR PROG-APEF GRANT			01 E 210 211 018 097 430	182.17
	INST SUPPLIES-STUDY SKILLS IMPR-BARR PROG-COMPENS			01 E 210 274 018 317 430	24.28
1G33-DNMH-CFH1	APEF GRANT- DEWEY SCHARA BARR I-TIME LESSON SUPPLIES	10/14/2025	558.00		
	INST SUPPLIES-SECONDARY-BARR PROG-APEF GRANT			01 E 210 211 018 097 430	492.32
	INST SUPPLIES-STUDY SKILLS IMPR-BARR PROG-COMPENS			01 E 210 274 018 317 430	65.68

Board Packet

AP Run: T260504 — Post Date: 2025-11-25 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59188	Check	AMAZON BUSINESS	2,606.11	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1G9R-1T96-C3ND	OFFICE SUPPLIES	11/12/2025	89.56		
				GEN SUPPLIES-SEC-- 01 E 210 211 000 000 401	89.56
1GJ6-VVCK-CHVH	ABE SUPPLIES	11/04/2025	36.99		
				INSTRUCTIONAL SUP-ABE--STATE ABE 04 E 500 520 000 322 430	36.99
1GTF-W7WY-7C9Y	VI MATERIALS	11/10/2025	42.29		
				INDIV INST SUPPLIES-VIS IMPAIRED--STATE SPED 01 E 005 406 000 740 433	42.29
1HXC-F4MV-C4VG	APEF GRANT- DEWEY SCHARA BARR I-TIME LESSON SUPPLIES	11/13/2025	-49.96		
				INST SUPPLIES-STUDY SKILLS IMPR-BARR PROG-COMPENS 01 E 210 274 018 317 430	-49.96
1J3D-XVY1-4NXV	APEF GRANT- DEWEY SCHARA BARR I-TIME LESSON SUPPLIES	10/23/2025	49.96		
				INST SUPPLIES-SECONDARY-BARR PROG-APEF GRANT 01 E 210 211 018 097 430	44.08
				INST SUPPLIES-STUDY SKILLS IMPR-BARR PROG-COMPENS 01 E 210 274 018 317 430	5.88
1JP6-WGKV-761L	PHY-ED	11/22/2025	39.48		
				INSTRUCTL SUPPLIES-HLTH & PHY.ED.-- 01 E 185 240 000 000 430	39.48
1KP9-RH74-7V73	APEF GRANT- DEWEY SCHARA BARR I-TIME LESSON SUPPLIES	10/14/2025	9.98		
				INST SUPPLIES-SECONDARY-BARR PROG-APEF GRANT 01 E 210 211 018 097 430	8.81
				INST SUPPLIES-STUDY SKILLS IMPR-BARR PROG-COMPENS 01 E 210 274 018 317 430	1.17
1L46-7V46-PTTX	ABE SUPPLIES	11/07/2025	36.99		
				INSTRUCTIONAL SUP-ABE--STATE ABE 04 E 500 520 000 322 430	36.99
1LKC-W9FH-H4Y9	APEF GRANT- DEWEY SCHARA BARR I-TIME LESSON SUPPLIES	11/03/2025	56.96		
				INST SUPPLIES-SECONDARY-BARR PROG-APEF GRANT 01 E 210 211 018 097 430	50.26
				INST SUPPLIES-STUDY SKILLS IMPR-BARR PROG-COMPENS 01 E 210 274 018 317 430	6.70
1MNP-9VND-DXRM	N. EDWARDS-INSTRUCTIONAL SUPPLIES	10/28/2025	37.79		
				INSTRUCTL SUPPLIES-ELEM ED-- 01 E 105 203 000 000 430	37.79
1MRR-LCQX-FDYJ	STUDENT COUNCIL	11/13/2025	36.82		
				COST OF MAT SOLD-EXTR CUR-STUCO-ELLIS-SA 88 R 210 298 052 301 619	12.98
				SUPPLIES & MATERIALS-EXT CUR-STUD COUNC-ELL-SA 88 E 210 298 052 301 401	23.84

Board Packet

AP Run: T260504 — Post Date: 2025-11-25 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59188	Check	AMAZON BUSINESS	2,606.11	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1NQ7-GH39-Y1WL	N. EDWARDS-INSTRUCTIONAL SUPPLIES	10/27/2025	37.79		
		INSTRUCTL SUPPLIES-ELEM ED--		01 E 105 203 000 000 430	37.79
1P1N-K6RV-RKK4	N. EDWARDS-INSTRUCTIONAL SUPPLIES	10/27/2025	37.79		
		INSTRUCTL SUPPLIES-ELEM ED--		01 E 105 203 000 000 430	37.79
1PLM-HLXL-CJQH	ABE SUPPLIES	11/04/2025	36.99		
		INSTRUCTIONAL SUP-ABE--STATE ABE		04 E 500 520 000 322 430	36.99
1Q1L-NJ3W-JXQR	SUPPLIES	11/10/2025	31.34		
		GEN SUPPLIES-ECFE--ECFE		04 E 500 580 000 325 401	31.34
1QMQ-YNNF-9CP6	INSTRUCTIONAL SUPPLIES-MAGNETIC BASE BLOCKS/MAGNETS	11/06/2025	24.96		
		GEN SUPPLIES-ELEM ED--		01 E 105 203 000 000 401	24.96
1QMQ-YNNF-MXCL	SUPPLIES	11/07/2025	111.06		
		GEN SUPPLIES-ECFE--ECFE		04 E 500 580 000 325 401	111.06
1QYW-M9PX-67VN	VI MATERIALS	11/10/2025	47.61		
		INDIV INST SUPPLIES-VIS IMPAIRED--STATE SPED		01 E 005 406 000 740 433	47.61
1RN7-RPPG-QCL1	ABE SUPPLIES	11/07/2025	36.99		
		INSTRUCTIONAL SUP-ABE--STATE ABE		04 E 500 520 000 322 430	36.99
1VLF-69ML-HC4C	SUPPLIES	11/10/2025	31.98		
		GEN SUPPLIES-ECFE--ECFE		04 E 500 580 000 325 401	31.98
1WMM-HXLJ-9JNV	APEF GRANT- DEWEY SCHARA BARR I-TIME LESSON SUPPLIES	10/09/2025	14.99		
		INST SUPPLIES-SECONDARY-BARR PROG-APEF GRANT		01 E 210 211 018 097 430	13.23
		INST SUPPLIES-STUDY SKILLS IMPR-BARR PROG-COMPENS		01 E 210 274 018 317 430	1.76
1XHD-D36G-6TVY	VI MATERIALS	11/10/2025	86.43		
		INDIV INST SUPPLIES-VIS IMPAIRED--STATE SPED		01 E 005 406 000 740 433	86.43
1XYT-MGFM-G3T4	NOTE PAPER WITH LINES & ID BADGES	11/18/2025	7.87		
		GEN SUPPLIES-PERSONNEL--		01 E 005 160 000 000 401	7.87
1YFW-676T-N67D	SUPPLIES	11/07/2025	139.94		
		GEN SUPPLIES-ECFE--ECFE		04 E 500 580 000 325 401	139.94

Board Packet

AP Run: T260504 — Post Date: 2025-11-25 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount
11/25/2025	59188	Check	AMAZON BUSINESS	2,606.11
Invoice Number	Description	Invoice Date	Invoice Amount	Account
1YLH-31MQ-7GMM	ELL MATERIALS	11/18/2025	108.88	
			INSTRUCTL SUPPLIES-LEP--COMPENS	01 E 155 219 000 317 430
				108.88
1YLH-31MQ-7RP3	NOTE PAPER WITH LINES & ID BADGES	11/18/2025	48.98	
			GEN SUPPLIES-PERSONNEL--	01 E 005 160 000 000 401
				48.98
1YLH-31MQ-FJYH	ELL MATERIALS	11/18/2025	105.42	
			INSTRUCTL SUPPLIES-LEP--COMPENS	01 E 155 219 000 317 430
				105.42
11/25/2025	59189	Check	APPLESRUS LLC	3,080.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
13632	PAZAZZ APPLES	11/06/2025	3,080.00	
			FOOD-FOOD SVC--NSLP	02 E 005 770 000 701 490
				3,080.00
11/25/2025	59190	Check	AUSTIN FIRE AND SAFETY CO	30.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
0044087	ANNUAL SERVICES FY 2025-2026	10/10/2025	30.00	
			REPAIR/MAINT-LTFM--FIRE SAFETY	05 E 005 865 000 363 350
				30.00
11/25/2025	59191	Check	BLICK ART MATERIALS	1,842.17
Invoice Number	Description	Invoice Date	Invoice Amount	Account
6228715	ART SUPPLIES	09/12/2025	516.80	
			INSTRUCTL SUPPLIES-ART--	01 E 145 212 000 000 430
				516.80
6327217	SMITH ART SUPPLIES	09/24/2025	1,321.25	
			INSTRUCTL SUPPLIES-ART--	01 E 310 212 000 000 430
				1,321.25
6478753	BLICK LIQUID WATERCOLOR FLUORESCENT MAGENTA 8 OZ BOTTLE	10/14/2025	4.12	
			INSTRUCTL SUPPLIES-ART--	01 E 155 212 000 000 430
				4.12
11/25/2025	59192	Check	BURLINGTON ENGLISH INC.	1,440.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
I22337	ABE SEATS FOR STUDENTS	11/17/2025	1,440.00	
			INSTRUCTIONAL SUP-ABE--STATE ABE	04 E 500 520 000 322 430
				1,440.00

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Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount		
11/25/2025	59193	Check	CEDAR VALLEY SERVICES INC	3,082.00		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
604264	SMART RIDES SEPT 2025-MAY 2026		10/31/2025	3,082.00		
			TRANS CONTRACT-VOL PRE-KINDERG--		01 E 135 200 000 000 360	3,082.00
11/25/2025	59194	Check	CHARTWELLS DINING SERVICES	326.16		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
1275714953	DIRECT ADDMISSIONS COLLEGE TOUR LUNCHES		11/20/2025	326.16		
			FOOD-SECONDARY ED-DIRECT ADMISSIONS-		01 E 310 211 813 000 490	326.16
11/25/2025	59195	Check	COLLEGE BOARD	732.78		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
P2511593321	PSAT TESTS		11/13/2025	732.78		
			GEN SUPPLIES-COUNSELING		01 E 310 710 000 000 401	732.78
11/25/2025	59196	Check	DAHLSTROM, LINDSEY	58.80		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
111825	MILEAGE REIM - REGION 10		11/18/2025	58.80		
			TRAVEL CONV & CONF-SPED AGG-PRO DEV-IDEA-611		01 E 005 420 640 419 366	58.80
11/25/2025	59197	Check	DAKOTA SUPPLY GROUP	331.88		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
S105160058.001	BLANKET PO FY 25-26		10/27/2025	20.56		
			REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	20.56
S105161006.001	BLANKET PO FY 25-26		10/27/2025	281.28		
			REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	281.28
S105188174.001	BLANKET PO FY 25-26		11/04/2025	30.04		
			REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	30.04
11/25/2025	59198	Check	DEVIN WINTER	137.20		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
111425	MILEAGE REIM - NSTA NATIONAL CONF		11/14/2025	137.20		
			TRAVEL CONV & CONF-STAFF DEV--STAFF DEV		01 E 310 640 000 316 366	137.20

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59199	Check	EARL VOSS	105.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
2025016	SCALE CALIBRATION	11/12/2025	105.00		
			FEES FOR SERVICES-BOYS-WRESTLING-	01 E 310 294 111 000 305	105.00
11/25/2025	59200	Check	FIRST	6,490.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
INV162847	AHS ROBOTICS REGISTRATION & KIT	11/17/2025	6,490.00		
			PMT FOR ED PURP-SEC--ROBOTICS HRML	01 E 005 211 000 150 394	6,300.00
			GEN SUPPLIES-SEC--ROBOTICS HRML	01 E 005 211 000 150 401	190.00
11/25/2025	59201	Check	GALLE, ALISHA M	389.59	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
18415	BREEZY SPECIAL ED REIM	11/17/2025	280.00		
			INSTRUCTL SUPPLIES-LEP--COMPENS	01 E 125 219 000 317 430	280.00
3865811663	ETSY REIM	11/17/2025	109.59		
			INSTRUCTL SUPPLIES-LEP--COMPENS	01 E 125 219 000 317 430	109.59
11/25/2025	59202	Check	GOPHER SPORT	2,207.72	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
IN478560	HOCKEY NETS FOR ELLIS	10/30/2025	1,099.36		
			TEXTBOOK & WORKBOOK-ELEM ED--OPER CAP	05 E 005 203 000 302 460	1,099.36
IN479707	PHY - ED INSTRUCTION	11/07/2025	1,108.36		
			INSTRUCTL SUPPLIES-HLTH & PHY.ED.--	01 E 185 240 000 000 430	1,108.36
11/25/2025	59203	Check	HALE, JULIE D	550.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
102725	ESSENTIALS OF SUPERVISION REGISTRATION - FALL 2025	10/27/2025	275.00		
			TRAVEL CONV & CONF-TCH TRNG-PRO DEV-TITLE II-A	01 E 005 204 640 414 366	275.00
103125	ADVANCED SUPERVISION REGISTRATION - FALL 2025	10/31/2025	275.00		
			TRAVEL CONV & CONF-TCH TRNG-PRO DEV-TITLE II-A	01 E 005 204 640 414 366	275.00

Board Packet

AP Run: T260504 — Post Date: 2025-11-25 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59204	Check	HANSEN HAULING & EXCAVATING INC	2,550.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
17812	AHS - REPAIRED STORM SEWER LINE	11/10/2025	2,550.00		
			REPAIR & MAINT SVCS-OPERATIONS--	01 E 005 810 000 000 350	2,550.00
11/25/2025	59205	Check	HAUGEN, COREY	162.40	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
111425	MILEAGE REIM - INFINITE CAMPUS USER MEETING	11/14/2025	162.40		
			TRAVEL/CONFERENCE-STAFF DEV-DIRECTOR HAUGEN, C	55 E 005 640 006 000 366	162.40
11/25/2025	59206	Check	HELMETS R US INC	306.20	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
72681	HELMETS	11/11/2025	306.20		
			GEN SUPPLIES-ELEM ED--	01 E 125 203 000 000 401	6.20
			INST SUPPLIES-HEALTH/PE-MISC GRANTS-	01 E 125 240 804 000 430	300.00
11/25/2025	59207	Check	JENNIFER LINNETT, PLLC	3,680.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
13	MENTAL HEALTH SUPERVISOR 10/29/25	10/29/2025	920.00		
			PMTS FOR ED PURPOSE TO OTH AG-EBD--	01 E 312 408 000 000 394	920.00
14	MENTAL HEALTH SUPERVISOR 11/5/25	11/05/2025	920.00		
			PMTS FOR ED PURPOSE TO OTH AG-EBD--	01 E 312 408 000 000 394	920.00
15	MENTAL HEALTH SUPERVISOR 11/12/25	11/12/2025	920.00		
			PMTS FOR ED PURPOSE TO OTH AG-EBD--	01 E 312 408 000 000 394	920.00
16	MENTAL HEALTH SUPERVISOR 11/19/25	11/19/2025	920.00		
			PMTS FOR ED PURPOSE TO OTH AG-EBD--	01 E 312 408 000 000 394	920.00
11/25/2025	59208	Check	JOSEPH E JOHNSON & SONS CONST	14,600.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1455-2	FALL 2025 DOME PUT UP - FINAL PAYMENT	10/23/2025	14,600.00		
			FEES FOR SERVICES-OPERATIONS--	01 E 311 810 000 000 305	14,600.00

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59209	Check	KNUDSEN, SARAH JEAN	1,176.66	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
081925	MASE LEADERSHIP FALL CONF REGISTRATION	08/19/2025	339.00		
	TRAVEL CONV & CONF-SPED AGG-PRO DEV-IDEA-611			01 E 005 420 640 419 366	339.00
102225	MILEAGE REIM - MASE FALL CONF	10/22/2025	162.40		
	TRAVEL CONV & CONF-SPED AGG-PRO DEV-IDEA-611			01 E 005 420 640 419 366	162.40
102425	MILEAGE REIM - MASE FALL CONF	10/24/2025	162.40		
	TRAVEL CONV & CONF-SPED AGG-PRO DEV-IDEA-611			01 E 005 420 640 419 366	162.40
R1004240327	MADDENS ON GULL LAKE HOTEL REIM	10/24/2025	512.86		
	TRAVEL CONV & CONF-SPED AGG-PRO DEV-IDEA-611			01 E 005 420 640 419 366	512.86
11/25/2025	59210	Check	LAWSON PRODUCTS, INC	376.87	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
9312937881	BLANKET PO FOR FISCAL YEAR 2025-2026	10/28/2025	157.44		
	REPAIR SUPPLIES-OPERATIONS--			01 E 005 810 000 000 420	157.44
9312958723	BLANKET PO FOR FISCAL YEAR 2025-2026	11/04/2025	72.31		
	REPAIR SUPPLIES-OPERATIONS--			01 E 005 810 000 000 420	72.31
9312978852	BLANKET PO FOR FISCAL YEAR 2025-2026	11/11/2025	147.12		
	REPAIR SUPPLIES-OPERATIONS--			01 E 005 810 000 000 420	147.12
11/25/2025	59211	Check	MANKATO EAST ATHLETICS	175.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
111825	GYMNASTICS INVITE 12/6/25	11/18/2025	175.00		
	ENTRY FEES/STDT TRVL-GIRLS ATHL-GYMNASTICS			01 E 310 296 106 000 369	175.00
11/25/2025	59212	Check	MARK LANG CONSTRUCTION CO LLC	25,543.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
110125	SEALCOATING PROJECT-AHS EAST ROAD AND SOUTH LOT	11/01/2025	12,678.00		
	SITE/GRNDS ACQ-LTFM--SITE PROJECTS			05 E 005 865 000 384 510	12,678.00
110125-2	SEALCOATING PROJECT-AHS EAST ROAD AND SOUTH LOT	11/01/2025	12,865.00		
	SITE/GRNDS ACQ-LTFM--SITE PROJECTS			05 E 005 865 000 384 510	12,865.00

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59213	Check	MATCHBOX CHILDRENS THEATRE	110.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
32	THANKFUL PUMPKIN CLASS - SECOND ACT THRIFT STORE	11/14/2025	110.00		
			FEES FOR SERVICES-GEN COM ED--COM ED	04 E 500 505 000 321 305	110.00
11/25/2025	59214	Check	MATYAS ELECTRIC INC	7,612.40	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
11388	AHS - CHRISTGAU HALL	11/18/2025	7,612.40		
			FEES FOR SERVICES-OPERATIONS--	01 E 005 810 000 000 305	7,612.40
11/25/2025	59215	Check	METRO SALES INC	13,399.97	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
INV2939274	25-26 AHS COPIER SN: 4021C600362	11/14/2025	432.08		
			REPAIR & MAINT SVCS-SEC--	01 E 310 211 000 000 350	107.08
			PRINCIPAL ON CAP LEASE-SEC--	01 E 310 211 000 000 580	325.00
INV2939275	25-26 WOODSON COPIER SN: 4021C900277	11/14/2025	406.05		
			REPAIR/MAINT-GEN COM ED--COM ED	04 E 500 505 000 321 350	70.05
			PRINCIPAL ON CAP LEASE-ECFE--ECFE	04 E 500 580 000 325 580	336.00
INV2939276	25-26 AHS COPIER SN: 4021C600318	11/14/2025	384.39		
			REPAIR & MAINT SVCS-SEC--	01 E 310 211 000 000 350	59.39
			PRINCIPAL ON CAP LEASE-SEC--	01 E 310 211 000 000 580	325.00
INV2939277	25-26 ELLIS COPIER LEASE SN: 4041C900204	11/14/2025	867.21		
			REPAIR & MAINT SVCS-SEC--	01 E 210 211 000 000 350	366.21
			PRINCIPAL ON CAP LEASE-SEC--	01 E 210 211 000 000 580	501.00
INV2939278	25-26 ED SERVICES COPIER SN: 4441RB00446	11/14/2025	216.77		
			REPAIR & MAINT SVCS-ED SERVICES--	01 E 005 030 000 000 350	6.77
			PRINCIPAL ON CAP LEASE-ED SERVICES--	01 E 005 030 000 000 580	210.00
INV2939279	25-26 AHS COPIERS LEASE	11/14/2025	1,351.86		
			REPAIR & MAINT SVCS-SEC--	01 E 310 211 000 000 350	317.97
			PRINCIPAL ON CAP LEASE-SEC--	01 E 310 211 000 000 580	1,033.89

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11/25/2025	59215	Check	METRO SALES INC	13,399.97	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
INV2940581	ABE RENT & OVERAGES	11/17/2025	628.45		
			REPAIR & MAINT SVCS-ABE--STATE ABE	04 E 500 520 000 322 350	628.45
INV2941731	25-26 QUARTERLY COPIER OVERAGES	11/18/2025	9,113.16		
			REPAIR & MAINT SVCS-SUPERINTENDENT--	01 E 005 020 000 000 350	8.18
			REPAIR & MAINT SVCS-BUSINESS OFFICE--	01 E 005 110 000 000 350	1,026.58
			REPAIR & MAINT SVCS-OPERATIONS--	01 E 005 810 000 000 350	59.18
			REPAIR & MAINT SVCS-ELEM ED--	01 E 105 203 000 000 350	1,286.76
			REPAIR & MAINT SVCS-ELEM ED--	01 E 125 203 000 000 350	400.36
			REPAIR & MAINT SVCS-ELEM ED--	01 E 145 203 000 000 350	1,139.25
			REPAIR & MAINT SVCS-ELEM ED--	01 E 155 203 000 000 350	1,055.08
			REPAIR & MAINT SVCS-ELEM ED--	01 E 185 203 000 000 350	1,546.72
			REPAIR & MAINT SVCS-SEC--	01 E 210 211 000 000 350	1,129.63
			REPAIR & MAINT SVCS-SEC--	01 E 310 211 000 000 350	1,461.42
11/25/2025	59216	Check	MINNESOTA DEPARTMENT OF HEALTH	10,670.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
15658	ELLIS/POOL LICENSE RENEWAL	11/24/2025	1,590.00		
			FEES FOR SERVICES-OPERATIONS--	01 E 005 810 000 000 305	455.00
			FEES FOR SERVICES-FOOD SVC--NSLP	02 E 005 770 000 701 305	485.00
			CONSULT FEES/FEES FOR SVCS-LTFM--PHYSICAL HAZARDS	05 E 005 865 000 347 305	650.00
15659	AUSTIN HIGH SCHOOL LICENSE RENEWAL	11/24/2025	1,135.00		
			FEES FOR SERVICES-FOOD SVC--NSLP	02 E 005 770 000 701 305	485.00
			CONSULT FEES/FEES FOR SVCS-LTFM--PHYSICAL HAZARDS	05 E 005 865 000 347 305	650.00
15660	SOUTHGATE LICENSE RENEWAL	11/24/2025	1,135.00		
			FEES FOR SERVICES-FOOD SVC--NSLP	02 E 005 770 000 701 305	485.00
			CONSULT FEES/FEES FOR SVCS-LTFM--PHYSICAL HAZARDS	05 E 005 865 000 347 305	650.00
15661	NEVELN LICENSE RENEWAL	11/24/2025	1,135.00		
			FEES FOR SERVICES-FOOD SVC--NSLP	02 E 005 770 000 701 305	485.00
			CONSULT FEES/FEES FOR SVCS-LTFM--PHYSICAL HAZARDS	05 E 005 865 000 347 305	650.00

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11/25/2025	59216	Check	MINNESOTA DEPARTMENT OF HEALTH	10,670.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
15662	SUMNER LICENSE RENEWAL	11/24/2025	1,135.00		
				FEES FOR SERVICES-FOOD SVC--NSLP 02 E 005 770 000 701 305	485.00
				CONSULT FEES/FEES FOR SVCS-LTFM--PHYSICAL HAZARDS 05 E 005 865 000 347 305	650.00
15663	CLC @ WOODSON LICENSE RENEWAL	11/24/2025	1,135.00		
				FEES FOR SERVICES-FOOD SVC--NSLP 02 E 005 770 000 701 305	485.00
				CONSULT FEES/FEES FOR SVCS-LTFM--PHYSICAL HAZARDS 05 E 005 865 000 347 305	650.00
15664	BANFIELD LICENSE RENEWAL	11/24/2025	1,135.00		
				FEES FOR SERVICES-FOOD SVC--NSLP 02 E 005 770 000 701 305	485.00
				CONSULT FEES/FEES FOR SVCS-LTFM--PHYSICAL HAZARDS 05 E 005 865 000 347 305	650.00
19122	OAKLAND EDUCATION CENTER LICENSE RENEWAL	11/24/2025	1,135.00		
				FEES FOR SERVICES-FOOD SVC--NSLP 02 E 005 770 000 701 305	485.00
				CONSULT FEES/FEES FOR SVCS-LTFM--PHYSICAL HAZARDS 05 E 005 865 000 347 305	650.00
27215	IJ HOLTON LICENSE RENEWAL	11/24/2025	1,135.00		
				FEES FOR SERVICES-FOOD SVC--NSLP 02 E 005 770 000 701 305	485.00
				CONSULT FEES/FEES FOR SVCS-LTFM--PHYSICAL HAZARDS 05 E 005 865 000 347 305	650.00
11/25/2025	59217	Check	MUSIC LISTENING CONTEST	110.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
S0020	MLC TEAM REGISTRATION	11/12/2025	110.00		
				STU TRV ALLOW/ENT FEE-MUSIC-AHS-BAND 11 E 310 258 040 132 369	110.00
11/25/2025	59218	Check	MUSIC MART	312.26	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1923011	INSTRUMENT REPAIR	10/22/2025	85.69		
				REPAIR & MAINT SVCS-MUSIC-- 01 E 185 258 000 000 350	85.69
1927623	ORCHESTRA I- REPAIR	10/27/2025	61.00		
				REPAIR & MAINT SVCS-MUSIC-- 01 E 185 258 000 000 350	61.00
1929573	INSTRUMENT REPAIR	11/04/2025	60.00		
				REPAIR & MAINT SVCS-MUSIC-- 01 E 185 258 000 000 350	60.00

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59218	Check	MUSIC MART	312.26	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1929577	INSTRUMENT REPAIR	11/04/2025	18.57		
		REPAIR & MAINT SVCS-MUSIC--	01 E 185 258 000 000 350	18.57	
1934893	ORCHESTRA SUPPLIES	11/10/2025	87.00		
		INSTRUCTL SUPPLIES-MUSIC--	01 E 185 258 000 000 430	43.50	
		INSTRUCTL SUPPLIES-MUSIC--	01 E 210 258 000 000 430	43.50	
11/25/2025	59219	Check	NORRIS, MARY B	4.62	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
112025	MILEAGE REIM	11/20/2025	4.62		
		IN-DISTRICT TRAVEL-VIS IMPAIRED--IDEA-611	01 E 005 406 000 419 367	4.62	
11/25/2025	59220	Check	OPTIMAL IMAGING SUPPLIES LLC	1,207.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
8700	DELL B2360DN COMPATIBLE	09/26/2025	603.50		
		GEN SUPPLIES-SEC-AHS-POP/VENDING	11 E 310 211 040 100 401	603.50	
8701	DELL B2360DN COMPATIBLE	09/26/2025	301.75		
		GEN SUPPLIES-SEC-AHS-POP/VENDING	11 E 310 211 040 100 401	301.75	
8702	DELL B2360DN COMPATIBLE	09/26/2025	301.75		
		GEN SUPPLIES-SEC-AHS-POP/VENDING	11 E 310 211 040 100 401	301.75	
11/25/2025	59221	Check	PATTI STUNDAHL	630.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
0123	HANGING FLAGS - DESIGN PRESSED & NAMES ADDED	09/15/2025	630.00		
		GEN SUPPLIES-ELEM ED--	01 E 155 203 000 000 401	630.00	
11/25/2025	59222	Check	READY BUS COMPANY INC	1,562.79	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
125840	AUSTINAIRES TRIP	11/07/2025	1,562.79		
		TRANS CONTRACT-MUSIC-AHS-CHOIR	11 E 310 258 040 133 360	1,562.79	

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59223	Check	ROBOSOURCE, LLC	2,198.00	
<u>Invoice Number</u>	<u>Description</u>	<u>Invoice Date</u>	<u>Invoice Amount</u>	<u>Account</u>	<u>Amount</u>
INV-RS-01626	WORKBENCHES FOR ELEMENTARY ROBOTICS	10/28/2025	2,198.00		
	GEN SUPPLIES-ELEM ED--ROBOTICS HRML	01 E 005 203 000 150 401			2,198.00
11/25/2025	59224	Check	ROBOTICS ED & COMP FOUNDATION	300.00	
<u>Invoice Number</u>	<u>Description</u>	<u>Invoice Date</u>	<u>Invoice Amount</u>	<u>Account</u>	<u>Amount</u>
62396692	REGISTRATION FOR SOUTHLAND COMPETITION	11/24/2025	300.00		
	PMT FOR ED PURP-ELEM ED--ROBOTICS HRML	01 E 005 203 000 150 394			300.00
11/25/2025	59225	Check	ROLLIE, JILL M	39.00	
<u>Invoice Number</u>	<u>Description</u>	<u>Invoice Date</u>	<u>Invoice Amount</u>	<u>Account</u>	<u>Amount</u>
2025-11112	ESSMAKER.COM - ONE YEAR PREMIUM SERVICE	11/15/2025	39.00		
	NON INST SOFTWARE-ELEM--	01 E 155 203 000 000 405			39.00
11/25/2025	59226	Check	SCHOOLSIN	104.80	
<u>Invoice Number</u>	<u>Description</u>	<u>Invoice Date</u>	<u>Invoice Amount</u>	<u>Account</u>	<u>Amount</u>
INV0099139	GAGA PIT PARTS	11/12/2025	104.80		
	GEN SUPPLIES-ELEM ED--	01 E 125 203 000 000 401			104.80
11/25/2025	59227	Check	SELLERS, KAYLA M	171.96	
<u>Invoice Number</u>	<u>Description</u>	<u>Invoice Date</u>	<u>Invoice Amount</u>	<u>Account</u>	<u>Amount</u>
111425	COACHES ASSOCIATION FEES	11/14/2025	171.96		
	DUES & MEMBERSHIP-GIRLS ATHL-DANCE TEAM	01 E 310 296 112 000 820			171.96
11/25/2025	59228	Check	SFM	89,978.00	
<u>Invoice Number</u>	<u>Description</u>	<u>Invoice Date</u>	<u>Invoice Amount</u>	<u>Account</u>	<u>Amount</u>
3737026	WORKERS COMPENSATION	11/18/2025	89,978.00		
	WORKERS COMP-EMP BENEFITS--	01 E 005 930 000 000 270			89,978.00
11/25/2025	59229	Check	SOLIANT HEALTH LLC	3,336.97	
<u>Invoice Number</u>	<u>Description</u>	<u>Invoice Date</u>	<u>Invoice Amount</u>	<u>Account</u>	<u>Amount</u>
21317633	CONTRACTED SLP	11/16/2025	3,336.97		
	PMT FOR ED PURP-SPEECH--STATE SPED	01 E 005 401 000 740 394			3,336.97

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59230	Check	TEACHING STRATEGIES, LLC	1,952.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
INV230577	TS GOLD TRAINING AND MATERIALS	10/27/2025	1,952.00		
	GENERAL SUPPLIES-SCHL READINESS-SMIF GRANT-LR			04 E 500 582 095 344 401	1,952.00
11/25/2025	59231	Check	TREVIPAY - WALMART	549.31	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
4FF5EF0E	OPEN PO FOR CLASS SUPPLIES 2	11/12/2025	206.23		
	INDIV INST SUPPLIES-AGRI-FARM OPER-CTE			01 E 310 301 501 801 433	206.23
8C7C093A	WORK SKILLS SUPPLIES	11/14/2025	64.62		
	GEN SUPPLIES-SPECIAL NEEDS-AHS-WORK SKILLS PRO			11 E 310 380 040 159 401	64.62
A020BC85	ABE SUPPLIES	11/17/2025	214.59		
	COST OF MATERIALS-CONTRA REV-ABE--			04 R 500 520 000 000 619	214.59
CC063B87	OPEN PO	11/20/2025	63.87		
	COST OF MAT SOLD-EXTR CUR-STUCO-ELLIS-SA			88 R 210 298 052 301 619	63.87
11/25/2025	59232	Check	USBANK- A TFS PROGRAM	2,228.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
568863856	25-26 COPIER LEASE PAYMENTS	11/16/2025	2,228.00		
	PRINCIPAL ON CAP LEASE-SUPERINTENDENT--			01 E 005 020 000 000 580	23.15
	PRINCIPAL ON CAP LEASE-BUSINESS OFFICE--			01 E 005 110 000 000 580	136.57
	PRINCIPAL ON CAP LEASE-OPERATIONS--			01 E 005 810 000 000 580	94.39
	PRINCIPAL ON CAP LEASE-ELEM ED--			01 E 105 203 000 000 580	270.58
	PRINCIPAL ON CAP LEASE-ELEM ED--			01 E 125 203 000 000 580	78.28
	PRINCIPAL ON CAP LEASE-ELEM ED--			01 E 145 203 000 000 580	270.58
	PRINCIPAL ON CAP LEASE-ELEM ED--			01 E 155 203 000 000 580	151.98
	PRINCIPAL ON CAP LEASE-ELEM ED--			01 E 185 203 000 000 580	393.91
	PRINCIPAL ON CAP LEASE-SEC--			01 E 210 211 000 000 580	186.13
	PRINCIPAL ON CAP LEASE-SEC--			01 E 310 211 000 000 580	384.11
	PRINCIPAL ON CAP LEASE-			01 E 310 710 000 000 580	94.10
	PRINCIPAL ON CAP LEASE-SEC--ALC			01 E 610 211 000 303 580	144.22

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11/25/2025	59233	Check	WATKINS, TROY D	138.48	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1168	DOMINOS REIM	10/29/2025	60.33		
		FOOD-EXT CUR-DECA-SA	88 E 310 298 015 301 490		60.33
86396578448304048 296	WALMART REIM	10/29/2025	78.15		
		FOOD-EXT CUR-DECA-SA	88 E 310 298 015 301 490		78.15
11/25/2025	59234	Check	WINTER, JOSEPHINE	365.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
5692265	NSTA CONF REGISTRATION/MEMBERSHIP REIM	10/29/2025	365.00		
	TRAVEL CONV & CONF-STAFF DEV--STAFF DEV		01 E 310 640 000 316 366		365.00
Total:					\$209,673.86

T260504 Summary

Type	Count	Amount
Regular	49	209,673.86
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	49	\$209,673.86

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11/25/2025	5000002637		CUSTOM ALARM INC*	876.36	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
623931	ALARM MONITORING 12/1/25-2/28/26 - BANFIELD	11/11/2025	239.88		
				REPAIR/MAINT-LTFM--FIRE SAFETY 05 E 005 865 000 363 350	239.88
623933	ALARM MONITORING 12/1/25-2/28/26 - SUMNER	11/11/2025	239.88		
				REPAIR/MAINT-LTFM--FIRE SAFETY 05 E 005 865 000 363 350	239.88
623948	ALARM MONITORING 12/1/25-2/28/26 - SOUTHGATE	11/11/2025	239.88		
				REPAIR/MAINT-LTFM--FIRE SAFETY 05 E 005 865 000 363 350	239.88
623961	ALARM MONITORING 12/1/25-2/28/26 - WESCOTT	11/11/2025	156.72		
				REPAIR/MAINT-LTFM--FIRE SAFETY 05 E 005 865 000 363 350	156.72
11/25/2025	5000002638		FOLLETT LIBRARY RESOURCES*	60.20	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
659699F	DOLLAR GENERAL GRANT	11/17/2025	60.20		
				MEDIA RESOURCES-EDUC MEDIA-MISC GRANTS- 01 E 185 620 804 000 470	60.20
11/25/2025	5000002639		GAMES PEOPLE PLAY*	75.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
40036	2025-2026 STAFF UNIFORMS	11/07/2025	75.00		
				REPAIR SUPPLIES-OPERATIONS-- 01 E 005 810 000 000 420	75.00
11/25/2025	5000002640		GODFATHER'S PIZZA*	843.68	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
7447	AHS - SPECIAL SERVICES PIZZA	08/13/2025	513.50		
				GEN SUPPLIES-SPED AGG-MISC DONATIONS- 01 E 005 420 806 000 401	513.50
7480	AHS - SPECIAL SERVICES DEPT PIZZA	10/15/2025	228.50		
				GEN SUPPLIES-SPED AGG-MISC DONATIONS- 01 E 005 420 806 000 401	228.50
7485	AHS - PIZZA	10/25/2025	53.18		
				FOOD-EXT CUR-AHS AASA CLUB-A 88 E 310 298 028 301 490	53.18
7495	AFRICAN STUDENT ASSOCIATION - PIZZA	11/12/2025	48.50		
				FOOD-EXT CUR-AHS AASA CLUB-A 88 E 310 298 028 301 490	48.50

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	5000002641		HILLYARD/HUTCHINSON*	14,095.29	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
605941428	EXTRA CLEANER - FOOD SERVICE	09/11/2025	286.32		
		GEN SUPPLIES-FOOD SVC--NSLP		02 E 005 770 000 701 401	286.32
605955987	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	09/26/2025	2,203.32		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	2,203.32
605970016	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	10/10/2025	376.19		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	376.19
605970017	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	10/10/2025	821.99		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	821.99
605970018	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	10/10/2025	2,399.78		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	2,399.78
605996905	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	11/07/2025	2,033.17		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	2,033.17
605996906	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	11/07/2025	3,298.53		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	3,298.53
605996907	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	11/07/2025	12.60		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	12.60
606003458	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	11/14/2025	651.52		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	651.52
606003459	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	11/14/2025	125.60		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	125.60
606003460	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	11/14/2025	888.10		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	888.10
606003461	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	11/14/2025	266.43		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	266.43
606003462	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	11/14/2025	634.68		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	634.68
700690164	2ND BLANKET PO FOR FISCAL YEAR 2025-2026	11/19/2025	97.06		
		CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	97.06

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	5000002642		JW PEPPER & SON INC*	758.54	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
367681328	BAND MUSIC	08/18/2025	264.80		
				INSTRUCTL SUPPLIES-MUSIC-AHS-BAND 11 E 310 258 040 132 430	264.80
367729665	BAND MUSIC	08/29/2025	209.80		
				INSTRUCTL SUPPLIES-MUSIC-AHS-BAND 11 E 310 258 040 132 430	209.80
367750398	BAND MUSIC	09/04/2025	88.99		
				INSTRUCTL SUPPLIES-MUSIC-AHS-BAND 11 E 310 258 040 132 430	88.99
367758523	BAND MUSIC	09/07/2025	120.00		
				INSTRUCTL SUPPLIES-MUSIC-AHS-BAND 11 E 310 258 040 132 430	120.00
368008402	BAND MUSIC	11/14/2025	74.95		
				INSTRUCTL SUPPLIES-MUSIC-AHS-BAND 11 E 310 258 040 132 430	74.95
11/25/2025	5000002643		LAKESHORE LEARNING MATERIALS*	1,192.84	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
92111742	CASSIE LEATHERS - APEF GRANT - PLAY KITCHEN & COOKING ACCESSORIES	09/26/2025	379.04		
				INST SUPPLIES-KINDERGARTEN--APEF GRANT 01 E 145 201 000 097 430	379.04
92459336	SMALL GROUP RESOURCES	11/13/2025	528.90		
				INSTRUCTL SUPPLIES-ELEM ED-- 01 E 155 203 000 000 430	528.90
92498060	SMALL GROUP RESOURCES	11/14/2025	284.90		
				INSTRUCTL SUPPLIES-ELEM ED-- 01 E 155 203 000 000 430	284.90
11/25/2025	5000002644		MIDTOWN AUTO CLINIC*	353.08	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
102426	DISTRICT VEHICLE MAINTENANCE/REPAIRS FY 2025-2026	11/10/2025	353.08		
				REPAIR & MAINT SVCS-OPERATIONS-- 01 E 005 810 000 000 350	353.08
11/25/2025	5000002645		PAAPE ENERGY SERVICES*	1,372.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
119569	SUMNER - REPLACE CONTROLLER I2200	11/14/2025	1,372.00		
				REPAIR & MAINT SVCS-OPERATIONS-- 01 E 005 810 000 000 350	1,372.00

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	5000002646		REALLY GOOD STUFF INC*	75.95	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
9032730	INSTRUCTIONAL SUPPLIES	10/03/2025	75.95		
		INSTRUCTL SUPPLIES-ELEM ED--	01 E 125 203 000 000 430	75.95	
11/25/2025	5000002647		STATE SUPPLY CO*	161.89	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
722610	HVAC - B&G SEAL KIT #7	11/10/2025	129.74		
		REPAIR SUPPLIES-OPERATIONS--	01 E 005 810 000 000 420	129.74	
722998	HVAC - B&G BODY GASKET	11/12/2025	32.15		
		REPAIR SUPPLIES-OPERATIONS--	01 E 005 810 000 000 420	32.15	
11/25/2025	5000002648		VEX ROBOTICS*	4,642.55	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
844859	ELEMENTARY ROBOTICS SUPPLIES	11/06/2025	4,642.55		
		GEN SUPPLIES-ELEM ED--ROBOTICS HRML	01 E 005 203 000 150 401	4,642.55	
Total:				\$24,507.38	

CB260504 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	12	24,507.38
Total:	12	\$24,507.38

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59198	Check	DEVIN WINTER	-137.20	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
111425	MILEAGE REIM - NSTA NATIONAL CONF	11/14/2025	-137.20		
	TRAVEL CONV & CONF-STAFF DEV--STAFF DEV			01 E 310 640 000 316 366	-137.20
Total:					-\$137.20

VRT260504 Summary

Type	Count	Amount
Regular	1	-137.20
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	-\$137.20

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/25/2025	59235	Check	WINTER, JOSEPHINE	137.20	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
111425	MILEAGE REIM - NSTA NATIONAL CONF	11/25/2025	137.20		
	TRAVEL CONV & CONF-STAFF DEV--STAFF DEV			01 E 310 640 000 316 366	137.20
Total:					\$137.20

VRT260504 Summary

Type	Count	Amount
Regular	1	137.20
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	\$137.20

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/21/2025	59236	Check	A.F.S.C.M.E. COUNCIL 65	2,774.97	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
AFL.11062025.D	AFL - AFSCM EMP AFL-C for 11/6/2025 Reg PR	11/06/2025	792.49		
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			01 L 215 06	704.93
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			02 L 215 06	27.13
	PAYROLL W/HOLDING-UNION DUES PAYABLE			04 L 215 06	54.72
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			05 L 215 06	5.71
AFL.11202025.D	AFL - AFSCM EMP AFL-C for 11/20/2025 Reg PR	11/20/2025	792.49		
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			01 L 215 06	704.93
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			02 L 215 06	27.13
	PAYROLL W/HOLDING-UNION DUES PAYABLE			04 L 215 06	54.72
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			05 L 215 06	5.71
AFSCM FS. 11062025.D	AFSCM FS - AFSCM FS for 11/6/2025 Reg PR	11/06/2025	603.07		
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			02 L 215 06	603.07
AFSCM FS. 11202025.D	AFSCM FS - AFSCM FS for 11/20/2025 Reg PR	11/20/2025	575.38		
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			02 L 215 06	575.38
AFSCM FS. 11212025.D	AFSCM FS - AFSCM FS for 11/21/2025 Extra PR	11/21/2025	11.54		
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			02 L 215 06	11.54
11/21/2025	59237	Check	AUSTIN EDUCATION ASSOCIATION	16,557.74	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
AEA ASF.11202025. D	AEA ASF - AEA ASF for 11/20/2025 Reg PR	11/20/2025	215.00		
	PAYROLL W/HOLDINGS-AEA DUES			01 L 215 16	209.00
	PAYROLL W/HOLDING-AEA DUES			04 L 215 16	6.00
AEA.11202025.D	AEA - UNION DUES1 for 11/20/2025 Reg PR	11/20/2025	16,342.74		
	PAYROLL W/HOLDINGS-AEA DUES			01 L 215 16	16,157.86
	PAYROLL W/HOLDING-AEA DUES			04 L 215 16	184.88

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/21/2025	59238	Check	AUSTIN PUBLIC EDUCATION FOUNDATION	306.34	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
AEF.11062025.D	AEF - AUSTIN EDUC FOU for 11/6/2025 Reg PR	11/06/2025	153.17		
	PAYROLL W/HOLDINGS-CHARITABLE CONTRIBUTIONS			01 L 215 11	144.17
	PAYROLL W/HOLDING-CHARITABLE CONTRIBUTIONS			04 L 215 11	9.00
AEF.11202025.D	AEF - AUSTIN EDUC FOU for 11/20/2025 Reg PR	11/20/2025	153.17		
	PAYROLL W/HOLDINGS-CHARITABLE CONTRIBUTIONS			01 L 215 11	144.17
	PAYROLL W/HOLDING-CHARITABLE CONTRIBUTIONS			04 L 215 11	9.00
11/21/2025	59239	Check	LOCAL 867	2,090.98	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
UAW.11062025.D	UAW - UAW L. 867 for 11/6/2025 Reg PR	11/06/2025	1,045.49		
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			01 L 215 06	999.29
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			02 L 215 06	18.92
	PAYROLL W/HOLDING-UNION DUES PAYABLE			04 L 215 06	27.28
UAW.11202025.D	UAW - UAW L. 867 for 11/20/2025 Reg PR	11/20/2025	1,045.49		
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			01 L 215 06	999.29
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			02 L 215 06	18.92
	PAYROLL W/HOLDING-UNION DUES PAYABLE			04 L 215 06	27.28
11/21/2025	59240	Check	MN SCHOOL EMPLOYEES ASSN	2,953.66	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
MSE.11202025.D	MSE - MSEA UNION DUES for 11/20/2025 Reg PR	11/20/2025	1,092.00		
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			01 L 215 06	1,092.00
MSEA 2%.11112025.D	MSEA 2% - MSEA 2% for 11/11/2025 KS	11/11/2025	4.79		
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			01 L 215 06	4.79
MSEA 2%.11202025.D	MSEA 2% - MSEA 2% for 11/20/2025 Reg PR	11/20/2025	1,856.87		
	PAYROLL W/HOLDINGS-UNION DUES PAYABLE			01 L 215 06	1,856.87

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/21/2025	59241	Check	UNITED WAY OF MOWER COUNTY	242.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
UNF.11062025.D	UNF - UNITED FUND for 11/6/2025 Reg PR	11/06/2025	121.00		
	PAYROLL W/HOLDINGS-CHARITABLE CONTRIBUTIONS			01 L 215 11	109.00
	PAYROLL W/HOLDING-CHARITABLE CONTRIBUTIONS			04 L 215 11	12.00
UNF.11202025.D	UNF - UNITED FUND for 11/20/2025 Reg PR	11/20/2025	121.00		
	PAYROLL W/HOLDINGS-CHARITABLE CONTRIBUTIONS			01 L 215 11	109.00
	PAYROLL W/HOLDING-CHARITABLE CONTRIBUTIONS			04 L 215 11	12.00
11/21/2025	202003644	Wire Transfer	ALLIANCE BENEFIT GROUP	31,664.33	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
HDHSA.11202025.D	HDHSA - HIGH DEDUCTIBLE HSA for 11/20/2025 Reg PR	11/20/2025	31,664.33		
	PAYROLL W/HOLDINGS-HSA PAYABLE			01 L 215 40	30,369.41
	PAYROLL W/HOLDINGS-HSA PAYABLE			02 L 215 40	165.00
	PAYROLL W/HOLDING-HSA PAYABLE			04 L 215 40	882.12
	PAYROLL W/HOLDINGS-HSA PAYABLE			05 L 215 40	247.80
11/21/2025	202003645	Wire Transfer	AVIBEN LLC	56,773.75	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
AIG.11202025.B	AIG - AIG RETIREMENT for 11/20/2025 Reg PR	11/20/2025	2,225.89		
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			01 L 215 05	2,225.89
AIG.11202025.D	AIG - AIG RETIREMENT for 11/20/2025 Reg PR	11/20/2025	4,450.89		
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			01 L 215 05	3,450.89
	PAYROLL W/HOLDING-TAX SHELTER ANNUITIES			04 L 215 05	1,000.00
HRMA.11202025.B PR	HRMA - HORACE MANN COMPANY for 11/20/2025 Reg PR	11/20/2025	5,278.89		
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			01 L 215 05	5,118.89
	PAYROLL W/HOLDING-TAX SHELTER ANNUITIES			04 L 215 05	160.00
HRMA.11202025.D	HRMA - HORACE MANN CO for 11/20/2025 Reg PR	11/20/2025	8,946.89		
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			01 L 215 05	8,786.89
	PAYROLL W/HOLDING-TAX SHELTER ANNUITIES			04 L 215 05	160.00

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11/21/2025	202003645	Wire Transfer	AVIBEN LLC	56,773.75	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
MNDP.11202025.D	MNDP - MN DEFFERED COMP for 11/20/2025 Reg PR	11/20/2025	652.00		
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			01 L 215 05	652.00
ORC.11202025.D	ORC - ORCHARD TRUST for 11/20/2025 Reg PR	11/20/2025	50.00		
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			01 L 215 05	50.00
SBG.11202025.B	SBG - SECURITY BENEFIT GROUP for 11/20/2025 Reg PR	11/20/2025	11,514.40		
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			01 L 215 05	11,223.94
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			02 L 215 05	21.00
	PAYROLL W/HOLDING-TAX SHELTER ANNUITIES			04 L 215 05	131.00
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			05 L 215 05	138.46
SBG.11202025.D	SBG - SECURITY BENEFIT GROUP for 11/20/2025 Reg PR	11/20/2025	17,145.67		
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			01 L 215 05	16,218.67
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			02 L 215 05	796.00
	PAYROLL W/HOLDING-TAX SHELTER ANNUITIES			04 L 215 05	131.00
SBGR.11202025.D	SBGR - SECURITY BENEFIT GROUP ROTH for 11/20/2025 Reg PR	11/20/2025	6,509.12		
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			01 L 215 05	6,338.66
	PAYROLL W/HOLDINGS-TAX SHELTER ANNUITIES			05 L 215 05	170.46
11/21/2025	202003646	Wire Transfer	MINNESOTA DEPT OF REVENUE	76,584.15	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
MISC1.11202025.D	MISC1 - MISC MN WAGE LEVY ACH for 11/20/2025 Reg PR	11/20/2025	2,009.39		
	PAYROLL W/HOLDINGS-MISC DED PAYABLE			01 L 215 14	1,633.79
	PAYROLL W/HOLDINGS-MISC DED PAYABLE			02 L 215 14	375.60
MN\$.11202025.D	MN\$ - MN ADD ON for 11/20/2025 Reg PR	11/20/2025	1,819.00		
	PAYROLL W/HOLDINGS-STATE WITHHOLDING			01 L 215 02	1,474.00
	PAYROLL W/HOLDINGS-STATE WITHHOLDING			02 L 215 02	40.00
	PAYROLL W/HOLDING-STATE WITHHOLDING			04 L 215 02	305.00

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11/21/2025	202003646	Wire Transfer	MINNESOTA DEPT OF REVENUE	76,584.15	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
MN%.11202025.D	MN% - MN STATE TAX% for 11/20/2025 Reg PR	11/20/2025	61.23		
				PAYROLL W/HOLDINGS-STATE WITHHOLDING 01 L 215 02	12.31
				PAYROLL W/HOLDINGS-STATE WITHHOLDING 02 L 215 02	48.92
MN.11202025.D	MN - MN STATE TAX for 11/20/2025 Reg PR	11/20/2025	72,661.63		
				PAYROLL W/HOLDINGS-STATE WITHHOLDING 01 L 215 02	68,334.57
				PAYROLL W/HOLDINGS-STATE WITHHOLDING 02 L 215 02	1,523.36
				PAYROLL W/HOLDING-STATE WITHHOLDING 04 L 215 02	2,314.97
				PAYROLL W/HOLDINGS-STATE WITHHOLDING 05 L 215 02	198.96
				PAYROLL W/HOLDINGS-STATE WITHHOLDING 11 L 215 02	16.83
				PAYROLL W/HOLDINGS-STATE WITHHOLDING 12 L 215 02	272.94
MN.11212025.D	MN - MN STATE TAX for 11/21/2025 Extra PR	11/21/2025	32.90		
				PAYROLL W/HOLDINGS-STATE WITHHOLDING 02 L 215 02	32.90
11/21/2025	202003647	Wire Transfer	MN CHILD SUPPORT PAYMENT CENT	1,056.55	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
MCS.11202025.D	MCS - MN CHILD SUPP1 for 11/20/2025 Reg PR	11/20/2025	1,056.55		
				PAYROLL W/HOLDINGS-MISC DED PAYABLE 01 L 215 14	1,056.55
11/21/2025	202003648	Wire Transfer	UNITED STATES TREASURY	430,896.15	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
FE\$.11202025.D	FE\$ - FED ADD-ON AMT for 11/20/2025 Reg PR	11/20/2025	7,170.07		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 01 L 215 01	6,525.07
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 02 L 215 01	25.00
				PAYROLL W/HOLDING-FEDERAL WITHHOLDINGS 04 L 215 01	620.00
FE%.11202025.D	FE% - FEDERAL TAX% for 11/20/2025 Reg PR	11/20/2025	271.93		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 01 L 215 01	180.49
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 02 L 215 01	91.44
FED.11202025.D	FED - FED TAX for 11/20/2025 Reg PR	11/20/2025	133,620.80		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 01 L 215 01	126,976.61
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 02 L 215 01	2,303.60

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11/21/2025	202003648	Wire Transfer	UNITED STATES TREASURY	430,896.15	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
			PAYROLL W/HOLDING-FEDERAL WITHHOLDINGS	04 L 215 01	3,320.68
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	05 L 215 01	376.46
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	11 L 215 01	33.50
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	12 L 215 01	609.95
FED.11212025.D	FED - FED TAX for 11/21/2025 Extra PR	11/21/2025	27.77		
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	02 L 215 01	27.77
FIC.11062025.B.a	FIC - FICA for 11/6/2025 JT	11/06/2025	-215.60		
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	01 L 215 01	-215.60
FIC.11062025.B.b	FIC - FICA for 11/6/2025 JT RI	11/06/2025	215.60		
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	01 L 215 01	215.60
FIC.11062025.D.a	FIC - FICA for 11/6/2025 JT	11/06/2025	-215.60		
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	01 L 215 01	-215.60
FIC.11062025.D.b	FIC - FICA for 11/6/2025 JT RI	11/06/2025	215.60		
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	01 L 215 01	215.60
FIC.11202025.B	FIC - FICA for 11/20/2025 Reg PR	11/20/2025	117,225.23		
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	01 L 215 01	108,978.46
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	02 L 215 01	3,300.30
			PAYROLL W/HOLDING-FEDERAL WITHHOLDINGS	04 L 215 01	4,334.40
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	05 L 215 01	264.25
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	11 L 215 01	37.82
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	12 L 215 01	310.00
FIC.11202025.D	FIC - FICA for 11/20/2025 Reg PR	11/20/2025	117,225.23		
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	01 L 215 01	108,978.46
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	02 L 215 01	3,300.30
			PAYROLL W/HOLDING-FEDERAL WITHHOLDINGS	04 L 215 01	4,334.40
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	05 L 215 01	264.25
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	11 L 215 01	37.82
			PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS	12 L 215 01	310.00

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/21/2025	202003648	Wire Transfer	UNITED STATES TREASURY	430,896.15	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
FIC.11212025.B	FIC - FICA for 11/21/2025 Extra PR	11/21/2025	120.29		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 02 L 215 01	120.29
FIC.11212025.D	FIC - FICA for 11/21/2025 Extra PR	11/21/2025	120.29		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 02 L 215 01	120.29
MED.11062025.B.a	MED - MEDICARE-1 for 11/6/2025 JT	11/06/2025	-50.42		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 01 L 215 01	-50.42
MED.11062025.B.b	MED - MEDICARE-1 for 11/6/2025 JT RI	11/06/2025	50.42		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 01 L 215 01	50.42
MED.11062025.D.a	MED - MEDICARE1 for 11/6/2025 JT	11/06/2025	-50.42		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 01 L 215 01	-50.42
MED.11062025.D.b	MED - MEDICARE1 for 11/6/2025 JT RI	11/06/2025	50.42		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 01 L 215 01	50.42
MED.11202025.B	MED - MEDICARE-1 for 11/20/2025 Reg PR	11/20/2025	27,529.14		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 01 L 215 01	25,600.48
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 02 L 215 01	771.84
				PAYROLL W/HOLDING-FEDERAL WITHHOLDINGS 04 L 215 01	1,013.67
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 05 L 215 01	61.80
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 11 L 215 01	8.85
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 12 L 215 01	72.50
MED.11202025.D	MED - MEDICARE1 for 11/20/2025 Reg PR	11/20/2025	27,529.14		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 01 L 215 01	25,600.48
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 02 L 215 01	771.84
				PAYROLL W/HOLDING-FEDERAL WITHHOLDINGS 04 L 215 01	1,013.67
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 05 L 215 01	61.80
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 11 L 215 01	8.85
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 12 L 215 01	72.50
MED.11212025.B	MED - MEDICARE-1 for 11/21/2025 Extra PR	11/21/2025	28.13		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 02 L 215 01	28.13

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11/21/2025	202003648	Wire Transfer	UNITED STATES TREASURY	430,896.15	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
MED.11212025.D	MED - MEDICARE1 for 11/21/2025 Extra PR	11/21/2025	28.13		
				PAYROLL W/HOLDINGS-FEDERAL WITHHOLDINGS 02 L 215 01	28.13
Total:					\$621,900.62

11/21/2025 PR AP Summary		
Type	Count	Amount
Regular	6	24,925.69
ACH Checks:	0	0.00
Wire Transfers:	5	596,974.93
Epayables:	0	0.00
Total:	11	\$621,900.62

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Check Date	Check Number	Payment Type	Name			Check Amount
11/05/2025	6000002211	Wire Transfer	ANKENY'S MINI MART			12.00
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
104336	CAR WASH		10/10/2025	12.00		
			REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	12.00
11/05/2025	6000002212	Wire Transfer	ASHA			1,500.00
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
6593794	2026 DUES - LISA DENZER #14538693		10/06/2025	250.00		
			DUES & MEMBERSHIPS-SPED AGG-PRO DEV-IDEA-611		01 E 005 420 640 419 820	250.00
6605449	2026 DUES - JEN REINARTZ #14538693		10/06/2025	250.00		
			DUES & MEMBERSHIPS-SPED AGG-PRO DEV-IDEA-611		01 E 005 420 640 419 820	250.00
6678634	2026 DUES - DAWN POPE #14538693		10/06/2025	250.00		
			DUES & MEMBERSHIPS-SPED AGG-PRO DEV-IDEA-611		01 E 005 420 640 419 820	250.00
6721174	2025 DUES - JEN SORENSON #14538693		10/06/2025	250.00		
			DUES & MEMBERSHIPS-SPED AGG-PRO DEV-IDEA-611		01 E 005 420 640 419 820	250.00
6739710	2026 DUES - DAN MARREEL #14538693		10/06/2025	250.00		
			DUES & MEMBERSHIPS-SPED AGG-PRO DEV-IDEA-611		01 E 005 420 640 419 820	250.00
6781993	2026 DUES - KATELYN QUILLING #14538693		10/06/2025	250.00		
			DUES & MEMBERSHIPS-SPED AGG-PRO DEV-IDEA-611		01 E 005 420 640 419 820	250.00
11/05/2025	6000002213	Wire Transfer	AUTO VALUE AUSTIN			181.74
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
46513894	OIL		09/26/2025	83.76		
			GAS/OIL & GREASE-OPERATIONS--		01 E 005 810 000 000 442	83.76
46514003	SPARK PLUGS		09/29/2025	63.84		
			REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	63.84
46514407	OIL		10/03/2025	17.25		
			GAS/OIL & GREASE-OPERATIONS--		01 E 005 810 000 000 442	17.25
46514643	OIL		10/07/2025	16.89		
			GAS/OIL & GREASE-OPERATIONS--		01 E 005 810 000 000 442	16.89

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/05/2025	6000002214	Wire Transfer	BEST WESTERN WATERLOO	1,052.08	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
WC10154154752	HOTEL ROOMS CROSS COUNTRY	10/04/2025	179.08		
	ENTRY FEES/STD TRVL ALLOW-BOYS ATHL-CROSS COUNTRY			66 E 310 294 103 000 369	89.54
	ENTRY FEES/STD TRVL ALLOW-GIRLS ATHL-CROSS COUNTRY			66 E 310 296 103 000 369	89.54
WC10154154796	HOTEL ROOMS CROSS COUNTRY	10/04/2025	179.08		
	ENTRY FEES/STD TRVL ALLOW-BOYS ATHL-CROSS COUNTRY			66 E 310 294 103 000 369	89.54
	ENTRY FEES/STD TRVL ALLOW-GIRLS ATHL-CROSS COUNTRY			66 E 310 296 103 000 369	89.54
WC10154154820	HOTEL ROOMS CROSS COUNTRY	10/04/2025	179.08		
	ENTRY FEES/STD TRVL ALLOW-BOYS ATHL-CROSS COUNTRY			66 E 310 294 103 000 369	89.54
	ENTRY FEES/STD TRVL ALLOW-GIRLS ATHL-CROSS COUNTRY			66 E 310 296 103 000 369	89.54
WC10154154897	HOTEL ROOMS CROSS COUNTRY	10/04/2025	167.88		
	ENTRY FEES/STD TRVL ALLOW-BOYS ATHL-CROSS COUNTRY			66 E 310 294 103 000 369	83.94
	ENTRY FEES/STD TRVL ALLOW-GIRLS ATHL-CROSS COUNTRY			66 E 310 296 103 000 369	83.94
WC10154154987	HOTEL ROOMS CROSS COUNTRY	10/04/2025	167.88		
	ENTRY FEES/STD TRVL ALLOW-BOYS ATHL-CROSS COUNTRY			66 E 310 294 103 000 369	83.94
	ENTRY FEES/STD TRVL ALLOW-GIRLS ATHL-CROSS COUNTRY			66 E 310 296 103 000 369	83.94
WC10154157485	HOTEL ROOMS CROSS COUNTRY	10/04/2025	179.08		
	ENTRY FEES/STD TRVL ALLOW-BOYS ATHL-CROSS COUNTRY			66 E 310 294 103 000 369	89.54
	ENTRY FEES/STD TRVL ALLOW-GIRLS ATHL-CROSS COUNTRY			66 E 310 296 103 000 369	89.54
11/05/2025	6000002215	Wire Transfer	CANAL PARK LODGE	785.76	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
48658058	MASA FALL CONF LODGING - JOEY PAGE	09/30/2025	523.84		
	TRAVEL CONV & CONF-SUPERINTENDENT--			01 E 005 020 000 000 366	523.84
49161937	MASA CONF LODGING - K. BASKIN	09/29/2025	261.92		
	TRAVEL/CONFERENCE-STAFF DEV-EXEC DIR BASKIN, K			55 E 005 640 001 000 366	261.92
11/05/2025	6000002216	Wire Transfer	COACH EVALUATOR, LP	298.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
003674	COACH EVALUATION	10/14/2025	298.00		
	NON-INST SOFTWARE LIC-BOY/GIRL-ATHLETICS-			01 E 310 292 100 000 405	298.00

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Check Date	Check Number	Payment Type	Name	Check Amount		
11/05/2025	6000002217	Wire Transfer	COMFORT SUITES LAFAYETTE UNIVERSITY AREA	419.85		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
1014260929	FFA HOTEL ROOMS		10/28/2025	83.97		
			ENTRY FEES/STDT TRVL ALLOW-EXT CUR-FFA-SA		88 E 310 298 026 301 369	83.97
1014260930	FFA HOTEL ROOMS		10/28/2025	83.97		
			ENTRY FEES/STDT TRVL ALLOW-EXT CUR-FFA-SA		88 E 310 298 026 301 369	83.97
1014260931	FFA HOTEL ROOMS		10/28/2025	83.97		
			ENTRY FEES/STDT TRVL ALLOW-EXT CUR-FFA-SA		88 E 310 298 026 301 369	83.97
1014260932	FFA HOTEL ROOMS		10/28/2025	83.97		
			ENTRY FEES/STDT TRVL ALLOW-EXT CUR-FFA-SA		88 E 310 298 026 301 369	83.97
1014260933	FFA HOTEL ROOMS		10/28/2025	83.97		
			ENTRY FEES/STDT TRVL ALLOW-EXT CUR-FFA-SA		88 E 310 298 026 301 369	83.97
11/05/2025	6000002218	Wire Transfer	ENERGY CONTROL TECHNOLOGIES INC.	292.22		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
SO81374	CHARACTERIZED CONTROL VALVES		10/24/2025	292.22		
			REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	292.22
11/05/2025	6000002219	Wire Transfer	EVENTBRITE	300.00		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
13401090223	10TH ANNUAL MN SCHOOL-BASED OT/PT INSTITUTE TICKETS		10/02/2025	300.00		
			TRAVEL CONV & CONF-SPED AGG-PRO DEV-IDEA-611		01 E 005 420 640 419 366	300.00
11/05/2025	6000002220	Wire Transfer	GIMKIT	59.88		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
A51D2226-0005	WORLD LANGUAGE GIMKIT ACCOUNTS 2025-2026 FOR TIELER MEYERS, RHONDA ALBERTS, & EMILY WAKEFIELD		10/04/2025	59.88		
			INST SOFTWARE LIC-FOREIGN LANG--		01 E 310 230 000 000 406	59.88

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Check Date	Check Number	Payment Type	Name	Check Amount
11/05/2025	6000002221	Wire Transfer	GODFATHER'S PIZZA*	105.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
039933	SUPERINTENDENT STUDENT ADVISORY COUNCIL MEETING - PIZZA	10/03/2025	105.00	
			FOOD-SUPERINTENDENT--	01 E 005 020 000 000 490 105.00
11/05/2025	6000002222	Wire Transfer	HOBBY LOBBY	43.43
Invoice Number	Description	Invoice Date	Invoice Amount	Account
0870001062730930253	SUPPLIES FOR COMMUNITY ED CLASSES	09/30/2025	43.43	
			GEN SUPPLIES-GEN COM ED--COM ED	04 E 500 505 000 321 401 43.43
11/05/2025	6000002223	Wire Transfer	HYATT REGENCY MPLS	698.64
Invoice Number	Description	Invoice Date	Invoice Amount	Account
635998202	AISES CONF LODGING - A. SCHRAMM	10/04/2025	698.64	
			TRAVEL CONV/CONF-STAFF DEV--AM INDIAN ED AID	01 E 005 640 000 320 366 698.64
11/05/2025	6000002224	Wire Transfer	INCCRRA	-350.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
NVN88YW799K	REFUND FOR AMY GOETTE CANCELLATION PYRAMID MODEL SUMMIT	10/16/2025	-350.00	
			TRAVEL CONV & CONF-ECFE--ECFE	04 E 500 580 000 325 366 -350.00
11/05/2025	6000002225	Wire Transfer	KULLY SUPPLY	516.48
Invoice Number	Description	Invoice Date	Invoice Amount	Account
689599	HVAC RETROFIT KIT	10/20/2025	483.81	
			REPAIR SUPPLIES-OPERATIONS--	01 E 005 810 000 000 420 483.81
689873	HVAC COVER-PLATE - WATER DIAPHRAGM	10/22/2025	32.67	
			REPAIR SUPPLIES-OPERATIONS--	01 E 005 810 000 000 420 32.67
11/05/2025	6000002226	Wire Transfer	M S H S L	323.58
Invoice Number	Description	Invoice Date	Invoice Amount	Account
7308	SPORTS RULE BOOKS	10/02/2025	323.58	
			GEN SUPPLIES-BOY/GIRL-ATHLETICS-	01 E 310 292 100 000 401 323.58

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Check Date	Check Number	Payment Type	Name	Check Amount
11/05/2025	6000002227	Wire Transfer	MASA	880.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
1035	MEMBERSHIP AT	07/01/2025	880.00	
	DUES & MEMBERSHIPS-ADM TECH SRV--	01 E 005 108 000 000 820		880.00
11/05/2025	6000002228	Wire Transfer	MATHEMATICAL ASSN OF AMERICA	305.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
000988835	AMC 8 REGISTRATION FEE	10/13/2025	305.00	
	STU TRV ALLOW/ENT FEE-GIFTED--GIFT/TA	01 E 005 218 000 388 369		305.00
11/05/2025	6000002229	Wire Transfer	MINNESOTA DEPT OF LABOR & INDUSTRY	72.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
IMS4487296	ELECTRICAL PERMIT/PERMIT APPLICATION FEE	09/30/2025	36.00	
	DUES & MEMBERSHIPS-OPERATIONS--	01 E 005 810 000 000 820		36.00
IMS4498013	ELECTRICAL PERMIT/PERMIT APPLICATION FEE	10/13/2025	36.00	
	DUES & MEMBERSHIPS-OPERATIONS--	01 E 005 810 000 000 820		36.00
11/05/2025	6000002230	Wire Transfer	MINNESOTA TIMBERWOLVES	903.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
5639616534048	AUSTINAIRES TICKETS	10/08/2025	903.00	
	STU TRV ALLOW/ENT FEE-MUSIC-AHS-CHOIR	11 E 310 258 040 133 369		903.00
11/05/2025	6000002231	Wire Transfer	MINNESOTA ZOO	375.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
6662398	BANFIELD MINNESOTA ZOO FIELD TRIP-3RD GRADE	10/15/2025	375.00	
	PMT FOR ED PURP-ELEM ED-HRM NAT CTR	- 01 E 105 203 119 000 394		375.00
11/05/2025	6000002232	Wire Transfer	MINNETESOL	45.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
102425	MINNETESOL MEMBERSHIP - KAPLAN	10/24/2025	45.00	
	DUES & MEMBERSHIPS-ELL-PRO DEV-TITLE III, PT A	01 E 005 205 640 417 820		45.00

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Check Date	Check Number	Payment Type	Name	Check Amount
11/05/2025	6000002233	Wire Transfer	MINNSPRA	200.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
102025	MINNSPRA CONF REGISTRATION - MAYERS	10/20/2025	100.00	
		TRAVEL CONV/CONF-OTH ADMIN SUP--		100.00
1989-3699	MEMBERSHIP RENEWAL - MAYERS	10/08/2025	100.00	
		DUES/MEMBERSHIP-OTH ADMIN SUP--		100.00
		01 E 005 107 000 000 366		100.00
		01 E 005 107 000 000 820		100.00
11/05/2025	6000002234	Wire Transfer	NAPA AUTO PARTS	44.98
Invoice Number	Description	Invoice Date	Invoice Amount	Account
311317	HOSE FITTING - HYDROAULIC HOSE	10/20/2025	44.98	
		GAS/OIL & GREASE-OPERATIONS--		44.98
		01 E 005 810 000 000 442		44.98
11/05/2025	6000002235	Wire Transfer	PARTS TOWN, LLC	947.69
Invoice Number	Description	Invoice Date	Invoice Amount	Account
2107066044	HVAC/PLUMBING SUPPLIES FOR FOOD SERVICE	09/30/2025	332.11	
		REPAIR & MAINT SVCS-FOOD SVC--NSLP		332.11
		02 E 005 770 000 701 350		332.11
2107066045	HVAC/PLUMBING SUPPLIES FOR FOOD SERVICE	09/30/2025	170.25	
		REPAIR & MAINT SVCS-FOOD SVC--NSLP		170.25
		02 E 005 770 000 701 350		170.25
2107066046	HVAC/PLUMBING SUPPLIES FOR FOOD SERVICE	09/30/2025	391.93	
		REPAIR & MAINT SVCS-FOOD SVC--NSLP		391.93
		02 E 005 770 000 701 350		391.93
2107173379	SWITCH PLUNGER	10/10/2025	53.40	
		REPAIR SUPPLIES-OPERATIONS--		53.40
		01 E 005 810 000 000 420		53.40
11/05/2025	6000002236	Wire Transfer	PROCARE SOLUTIONS	178.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
INV1069987	2025-2026 KIDS KORNER BILLING MONTHLY SUBSCRIPTION	09/26/2025	89.00	
		NON-INST SOFTWARE LIC-KIDS KORNER--COM ED		89.00
		04 E 500 570 000 321 405		89.00
INV1086873	2025-2026 KIDS KORNER BILLING MONTHLY SUBSCRIPTION	10/25/2025	89.00	
		NON-INST SOFTWARE LIC-KIDS KORNER--COM ED		89.00
		04 E 500 570 000 321 405		89.00

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Check Date	Check Number	Payment Type	Name	Check Amount	
11/05/2025	6000002237	Wire Transfer	QUARTERDECK RESORT	311.10	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
40375	NEW DOMINION CONF LODGING	10/24/2025	155.55		
	TRAVEL/CONFERENCES-TITL I-NEG/DELINQUENT-TITLE I-A			01 E 450 216 636 401 366	155.55
40376	NEW DOMINION CONF LODGING	10/24/2025	155.55		
	TRAVEL/CONFERENCES-TITL I-NEG/DELINQUENT-TITLE I-A			01 E 450 216 636 401 366	155.55
11/05/2025	6000002238	Wire Transfer	QUIZLET	136.76	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
491761	QUIZLET PRO ACCONTS 2025-2026 FOR TIELER MYERS, RHONDA ALBERTS, YENNY AHUMADA, AND EMILY WAKEFIELD	10/09/2025	136.76		
	INST SOFTWARE LIC-FOREIGN LANG--			01 E 310 230 000 000 406	136.76
11/05/2025	6000002239	Wire Transfer	REGION 10	150.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
SPNSVBXO5RG	DAPE CONF REGISTRATION - A. TREINEN	10/08/2025	75.00		
	TRAVEL CONV & CONF-SPED AGG-PRO DEV-IDEA-611			01 E 005 420 640 419 366	75.00
TNNFFF9G4OZ	DAPE CONF REGISTRATION - B. THARP	09/25/2025	75.00		
	TRAVEL CONV & CONF-SPED AGG-PRO DEV-IDEA-611			01 E 005 420 640 419 366	75.00
11/05/2025	6000002240	Wire Transfer	SAM'S CLUB	1,150.37	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
10350617682	STAND SUPPLIES	09/30/2025	251.57		
	COST OF MAT SOLD-EXT CUR-STAND-ELLIS-EC			88 R 210 298 002 301 619	251.57
10353749203	GENERAL SUPPLIES	10/08/2025	898.80		
	GEN SUPPLIES-ELEM ED--			01 E 185 203 000 000 401	898.80
11/05/2025	6000002241	Wire Transfer	SCHOOL HEALTH CORPORATION*	-900.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1000551604	CREDIT FROM INV#CIN000311416	09/25/2025	-900.00		
	GEN SUPPLIES-HEALTH SVCS-			01 E 005 720 000 000 401	-900.00

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Check Date	Check Number	Payment Type	Name	Check Amount
11/05/2025	6000002242	Wire Transfer	SCOREFLIPPERS	200.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
146018081	INSIGHT SEASON HOSTING & SCORING SUBSCRIPTION	10/13/2025	200.00	
			NON INST SOFTWARE-GIRLS ATHL-GYMNASTICS-	01 E 310 296 106 000 405
				200.00
11/05/2025	6000002243	Wire Transfer	SELLERS LOCK & KEY INC	6.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
018482	2 KEYS	10/13/2025	6.00	
			REPAIR SUPPLIES-OPERATIONS--	01 E 005 810 000 000 420
				6.00
11/05/2025	6000002244	Wire Transfer	SUN COUNTRY AIRLINES	296.88
Invoice Number	Description	Invoice Date	Invoice Amount	Account
X8H1JJ	FLIGHT FOR CONF - KATIE CARTER	10/15/2025	296.88	
			TRAVEL CONV & CONF-BOY/GIRL-ATHLETICS-	01 E 310 292 100 000 366
				296.88
11/05/2025	6000002245	Wire Transfer	SUPPLYHOUSE.COM	197.74
Invoice Number	Description	Invoice Date	Invoice Amount	Account
24046037	REFUND FOR TAX	10/21/2025	-12.92	
			REPAIR SUPPLIES-OPERATIONS--	01 E 005 810 000 000 420
				-12.92
24046303	REFUND FOR TAX	10/21/2025	-63.86	
			REPAIR SUPPLIES-OPERATIONS--	01 E 005 810 000 000 420
				-63.86
28215360	SPRAY VALVE	10/02/2025	93.66	
			REPAIR SUPPLIES-OPERATIONS--	01 E 005 810 000 000 420
				93.66
28314941	HVAC METERING ASSEMBLY	10/10/2025	169.78	
			REPAIR SUPPLIES-OPERATIONS--	01 E 005 810 000 000 420
				169.78
28354382	HVAC CLEAR VINYL TUBING	10/14/2025	11.08	
			GAS/OIL & GREASE-OPERATIONS--	01 E 005 810 000 000 442
				11.08
11/05/2025	6000002246	Wire Transfer	SWEETWATER MUSIC EDUCATION TECHNOLOGY	849.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
L2146403314	PA SYSTEM - WIRELESS MIC/LINE TRANSMITTER	09/26/2025	849.00	
			GEN SUPPLIES-SUPERINTENDENT--	01 E 005 020 000 000 401
				849.00

Board Packet

AP Run: PC260501 — Post Date: 2025-11-05 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
11/05/2025	6000002247	Wire Transfer	UPS	57.33	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1Z5BG94T03102010 25	SHIPPING LABEL FOR CESO LAPTOP	10/02/2025	11.75		
				POSTAGE & EXPRESS-BUSINESS OFFICE-- 01 E 005 110 000 000 329	11.75
1Z6L39NT03274630 36	SHIPPING LABELS	10/22/2025	11.75		
				POSTAGE-SECONDARY-- 01 E 175 211 000 000 329	11.75
1Z6UT55W03200120 13	SHIPPING LABELS	10/03/2025	11.04		
				POSTAGE-SECONDARY-- 01 E 175 211 000 000 329	11.04
1Z6UT8K603000162 10	SHIPPING LABELS	10/03/2025	11.04		
				POSTAGE-SECONDARY-- 01 E 175 211 000 000 329	11.04
1Z7J4MT903200118 12	SHIPPING LABELS	10/13/2025	11.75		
				POSTAGE-SECONDARY-- 01 E 175 211 000 000 329	11.75
11/05/2025	6000002248	Wire Transfer	US POSTAL SERVICE	6.08	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
95890710527014222 63186	SHIPPING	10/21/2025	6.08		
				FEES FOR SERVICES-SUPERINTENDENT-- 01 E 005 020 000 000 305	6.08
11/05/2025	6000002249	Wire Transfer	WAL-MART CAPITAL ONE	34.96	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
2000137-52399870	OPEN PO FOR CLASS SUPPLIES	09/29/2025	34.96		
				INDIV INST SUPPLIES-FACS-HOME EC-CTE 01 E 310 331 459 809 433	34.96
11/05/2025	6000002250	Wire Transfer	WAYZATA RESULTS	323.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
4162802	WARTBURG COLLEGE CC MEET	10/04/2025	323.00		
				ENTRY FEES/STD TRVL ALLOW-BOYS ATHL-CROSS COUNTRY 66 E 310 294 103 000 369	161.50
				ENTRY FEES/STD TRVL ALLOW-GIRLS ATHL-CROSS COUNTRY 66 E 310 296 103 000 369	161.50

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AP Run: PC260501 — Post Date: 2025-11-05 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
11/05/2025	6000002251	Wire Transfer	WEBSTAUANT STORE*	7,105.09	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
116651996	WEBSTAUANT STORE - KITCHEN SUPPLIES * USE P-CARD FOR PURCHASE	09/26/2025	745.31		
				GEN SUPPLIES-FOOD SVC--NSLP 02 E 005 770 000 701 401	745.31
117145522	KITCHEN SUPPLIES - CONDIMENT DISPENSERS (* USE P-CARD TO PURCHASE)	10/08/2025	1,019.78		
				GEN SUPPLIES-FOOD SVC--NSLP 02 E 005 770 000 701 401	1,019.78
117145650	KITCHEN EQUIPMENT - HOT WATER DISPENSER (USE P-CARD TO PURCHASE)	10/08/2025	3,756.50		
				EQUIPMENT-FOOD SVC--NSLP 02 E 005 770 000 701 530	3,756.50
117145716	KITCHEN EQUIPMENT - DISHWASHER SHEET TRAY RACKS (*USE P-CARD TO PURCHASE)	10/08/2025	741.74		
				EQUIPMENT-FOOD SVC--NSLP 02 E 005 770 000 701 530	741.74
117499204	WEBSTAUANT STORE - KITCHEN EQUIPMENT (WORK TABLES) * USE P-CARD FOR PURCHASE	10/16/2025	841.76		
				EQUIPMENT-FOOD SVC--NSLP 02 E 005 770 000 701 530	841.76
11/05/2025	6000002252	Wire Transfer	WESTFAX INC	134.30	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1506598	ONLINE FAX	09/01/2025	134.30		
				TELEPHONE-OPERATIONS-- 01 E 005 810 000 000 320	38.92
				TELEPHONE-OPERATIONS-- 01 E 105 810 000 000 320	9.54
				TELEPHONE-OPERATIONS-- 01 E 125 810 000 000 320	9.54
				TELEPHONE-OPERATIONS-- 01 E 145 810 000 000 320	9.54
				TELEPHONE-OPERATIONS-- 01 E 155 810 000 000 320	9.54
				TELEPHONE-OPERATIONS-- 01 E 185 810 000 000 320	9.54
				TELEPHONE-OPERATIONS-- 01 E 210 810 000 000 320	9.67
				TELEPHONE-OPERATIONS-- 01 E 310 810 000 000 320	28.34
				TELEPHONE-ECFE--ECFE 04 E 500 580 000 325 320	9.67

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AP Run: PC260501 — Post Date: 2025-11-05 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
11/05/2025	6000002253	Wire Transfer	WIX.COM	17.95	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
1202586483	DOMAIN ABE YEARLY RENEWAL	10/07/2025	17.95		
	NON INST SOFTWARE-ABE--ABE STATE	04 E 500 520 000 322 405		17.95	
11/05/2025	6000002254	Wire Transfer	ZORO TOOLS INC.	71.19	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
28973512	ELECTRICAL INSULATING GLOVES	10/23/2025	71.19		
	REPAIR SUPPLIES-OPERATIONS--	01 E 005 810 000 000 420		71.19	
Total:				\$20,337.08	

PC260501 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	44	20,337.08
Epayables:	0	0.00
Total:	44	\$20,337.08

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AP Run: W260502 — Post Date: 2025-11-04 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
11/04/2025	202003649	Wire Transfer	LEWIS SOFTWARE ASSOCIATES, LLC	8.50	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
11042025	3RD QTR 941 FILING FEE	11/04/2025	8.50		
		BANKING FEES-BUSINESS OFFICE--		01 E 005 110 000 000 314	8.50
Total:					\$8.50

W260502 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	8.50
Epayables:	0	0.00
Total:	1	\$8.50

Board Packet

AP Run: W260505 — Post Date: 2025-11-17 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
11/17/2025	202003650	Wire Transfer	AMERICAN MAILING MACHINES	5,000.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
111725	PRELOADED POSTAGE PAID IN NOVEMBER 2025	11/17/2025	5,000.00		
	POSTAGE & EXPRESS-BUSINESS OFFICE--			01 E 005 110 000 000 329	5,000.00
Total:					\$5,000.00

W260505 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	5,000.00
Epayables:	0	0.00
Total:	1	\$5,000.00

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AP Run: W260506 — Post Date: 2025-11-19 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
11/19/2025	202003651	Wire Transfer	MINNESOTA DEPT OF REVENUE	390.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
111925	NOVEMBER 2025 SALES TAX RETURN (OCTOBER ACTIVITY)	11/19/2025	390.00		
	RENT FOR SCH FACIL-	-- 01 R 000 000 000 000 093			179.61
	MISC REVENUE-	-- 01 R 000 000 000 000 099			2.19
	SALE OF SERV AND MAT -ELLIS -IND ED	- 01 R 000 000 030 255 621			56.21
	SALE OF SERV AND MAT -AHS -IND ED	- 01 R 000 000 040 255 621			1.46
	STDT PARTICIPATION FEES-MUSIC--	01 R 000 258 000 000 050			9.86
	MISC REVENUE---HOLTON STUDENT	11 R 000 000 000 165 099			3.65
	REVENUE-RESALE--BANFIELD-BANFIELD	11 R 000 000 013 131 621			2.70
	REVENUE-RESALE--ELLIS-DRAMA	11 R 000 000 030 200 621			94.90
	REVENUE-RESALE--AHS-POP/VENDING	11 R 000 000 040 100 621			32.85
	SALE MAT PURCH FOR RESALE-ELEM-BULK SUPPLY ORDERS	11 R 000 203 045 000 621			6.57
Total:					\$390.00

W260506 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	390.00
Epayables:	0	0.00
Total:	1	\$390.00

Board Packet

AP Run: 12/1/2025 TRA PERA — Post Date: 2025-12-01 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount
12/01/2025	202003652	Wire Transfer	MN TEACHERS RETIREMENT ASSN	244,449.10
Invoice Number	Description	Invoice Date	Invoice Amount	Account
TRC.11202025.B	TRC - TRA COORD for 11/20/2025 Reg PR	11/20/2025	134,646.11	
		PAYROLL W/HOLDINGS-TRA PAYABLE	01 L 215 04	131,601.41
		PAYROLL W/HOLDING-TRA PAYABLE	04 L 215 04	2,527.72
		PAYROLL W/HOLDINGS-TRA PAYABLE	11 L 215 04	26.48
		PAYROLL W/HOLDINGS-TRA PAYABLE	12 L 215 04	490.50
TRC.11202025.D	TRC - TRA CORD for 11/20/2025 Reg PR	11/20/2025	109,802.99	
		PAYROLL W/HOLDINGS-TRA PAYABLE	01 L 215 04	107,320.04
		PAYROLL W/HOLDING-TRA PAYABLE	04 L 215 04	2,061.35
		PAYROLL W/HOLDINGS-TRA PAYABLE	11 L 215 04	21.60
		PAYROLL W/HOLDINGS-TRA PAYABLE	12 L 215 04	400.00
12/01/2025	202003653	Wire Transfer	PUBLIC EMPLOYEES RETIREMENT ASSN	75,911.32
Invoice Number	Description	Invoice Date	Invoice Amount	Account
PRC.11202025.B	PRC - PERA CORD for 11/20/2025 Reg PR	11/20/2025	40,563.13	
		PAYROLL W/HOLDINGS-PERA PAYABLE	01 L 215 03	32,899.68
		PAYROLL W/HOLDINGS-PERA PAYABLE	02 L 215 03	3,912.05
		PAYROLL W/HOLDING-PERA PAYABLE	04 L 215 03	3,388.07
		PAYROLL W/HOLDINGS-PERA PAYABLE	05 L 215 03	337.83
		PAYROLL W/HOLDINGS-PERA PAYABLE	11 L 215 03	25.50
PRC.11202025.D	PRC - PERA CORD for 11/20/2025 Reg PR	11/20/2025	35,154.72	
		PAYROLL W/HOLDINGS-PERA PAYABLE	01 L 215 03	28,513.07
		PAYROLL W/HOLDINGS-PERA PAYABLE	02 L 215 03	3,390.43
		PAYROLL W/HOLDING-PERA PAYABLE	04 L 215 03	2,936.33
		PAYROLL W/HOLDINGS-PERA PAYABLE	05 L 215 03	292.79
		PAYROLL W/HOLDINGS-PERA PAYABLE	11 L 215 03	22.10
PRC.11212025.B	PRC - PERA CORD for 11/21/2025 Extra PR	11/21/2025	103.64	
		PAYROLL W/HOLDINGS-PERA PAYABLE	02 L 215 03	103.64
PRC.11212025.D	PRC - PERA CORD for 11/21/2025 Extra PR	11/21/2025	89.83	
		PAYROLL W/HOLDINGS-PERA PAYABLE	02 L 215 03	89.83

Board Packet

AP Run: 12/1/2025 TRA PERA — Post Date: 2025-12-01 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount
Total:				\$320,360.42

12/1/2025 TRA PERA Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	2	320,360.42
Epayables:	0	0.00
Total:	2	\$320,360.42

Board Packet

AP Run: CB260601 — Post Date: 2025-12-02 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
12/02/2025	5000002649		AUSTIN NEWSPAPERS, INC*	118.72	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
2071481	PUBLICATION OF LEGAL NOTICES AND JOINT PUBLICATION	11/19/2025	82.88		
			FEES FOR SERVICES-SCHOOL BOARD--	01 E 005 010 000 000 305	82.88
2071483	PUBLICATION OF LEGAL NOTICES AND JOINT PUBLICATION	11/19/2025	35.84		
			FEES FOR SERVICES-SCHOOL BOARD--	01 E 005 010 000 000 305	35.84
12/02/2025	5000002650		SCHOLASTIC BOOK FAIRS*	2,701.95	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
W6054510BF	BOOK FAIR	11/21/2025	2,701.95		
			GEN SUPPLIES-ELEM ED--HOLTON GENERAL	11 E 185 203 000 164 401	2,701.95
12/02/2025	5000002651		W W GRAINGER INC*	60.59	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
9710030025	BLANKET PO FOR FISCAL YEAR 2025-2026	11/13/2025	60.59		
			REPAIR SUPPLIES-OPERATIONS--	01 E 005 810 000 000 420	60.59
				Total:	\$2,881.26

CB260601 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	3	2,881.26
Total:	3	\$2,881.26

Board Packet

AP Run: T260601 — Post Date: 2025-12-02 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
12/02/2025	59242	Check	ACTE	865.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
112125	CONFERENCE REGISTRATION	11/21/2025	865.00		
	TRAVEL CONV & CONF-CTE-GENERAL--CARL PERKINS			12 E 300 399 000 428 366	865.00
12/02/2025	59243	Check	AMAZON BUSINESS	1,139.23	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
11DP-D4HV-GXT6	WEIGHT ROOM SUPPLIES/EQUIPMENT	11/25/2025	71.94		
	EQUIPMENT-BOY/GIRL-ATHLETICS-OPER CAP			05 E 310 292 100 302 530	71.94
13TL-DJ1G-4XVM	CLASS SUPPLIES 1	11/29/2025	-52.96		
	INDIV INST SUPPLIES-TRAD/IND-WOOD/ELEC.-CTE			01 E 310 361 863 817 433	-52.96
16JN-N76G-QQTJ	EDWARDS-INSTRUCTIONAL SUPPLIES	11/21/2025	51.00		
	INSTRUCTL SUPPLIES-ELEM ED--			01 E 105 203 000 000 430	51.00
17FM-49HK-WLWR	EDWARDS-INSTRUCTIONAL SUPPLIES	11/21/2025	23.27		
	INSTRUCTL SUPPLIES-ELEM ED--			01 E 105 203 000 000 430	23.27
1C6F-XQVQ-9LGJ	WEIGHT ROOM SUPPLIES/EQUIPMENT	11/25/2025	269.94		
	EQUIPMENT-BOY/GIRL-ATHLETICS-OPER CAP			05 E 310 292 100 302 530	269.94
1D7N-1NKJ-Q17V	OFFICE SUPPLIES	11/24/2025	72.50		
	GEN SUPPLIES-BOY/GIRL-ATHLETICS-			01 E 310 292 100 000 401	72.50
1K64-61VP-GF1J	WEIGHT ROOM SUPPLIES/EQUIPMENT	11/25/2025	121.05		
	EQUIPMENT-BOY/GIRL-ATHLETICS-OPER CAP			05 E 310 292 100 302 530	121.05
1M11-H1YC-HQ1V	OFFICE SUPPLIES	11/24/2025	58.30		
	GEN SUPPLIES-BOY/GIRL-ATHLETICS-			01 E 310 292 100 000 401	58.30
1NK6-H14N-HLYC	ESR-IPAD CASE	11/24/2025	83.19		
	INST TECH SUPPLIES-ELEM ED--			01 E 105 203 000 000 456	83.19
1NNT-RGMQ-94LV	WEIGHT ROOM SUPPLIES/EQUIPMENT	11/25/2025	96.00		
	EQUIPMENT-BOY/GIRL-ATHLETICS-OPER CAP			05 E 310 292 100 302 530	96.00
1NXW-RF9Q-H7PC	WEIGHT ROOM SUPPLIES/EQUIPMENT	11/25/2025	87.84		
	EQUIPMENT-BOY/GIRL-ATHLETICS-OPER CAP			05 E 310 292 100 302 530	87.84
1PW3-JJJP-CFV1	EDWARDS-INSTRUCTIONAL SUPPLIES	11/24/2025	13.99		
	INSTRUCTL SUPPLIES-ELEM ED--			01 E 105 203 000 000 430	13.99

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AP Run: T260601 — Post Date: 2025-12-02 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount		
12/02/2025	59243	Check	AMAZON BUSINESS	1,139.23		
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
1RJR-KQJP-H6CT	WRESTLING LAUNDRY DETERGENT	11/24/2025	41.94			
				GEN SUPPLIES-BOYS-WRESTLING-	01 E 310 294 111 000 401	41.94
1RLW-96DM-HM9Q	WRESTLING LAUNDRY DETERGENT	11/24/2025	41.94			
				GEN SUPPLIES-BOYS-WRESTLING-	01 E 310 294 111 000 401	41.94
1RTR-XGK1-4PCC	CLASS SUPPLIES 1	11/29/2025	-117.90			
				INDIV INST SUPPLIES-TRAD/IND-WOOD/ELEC.-CTE	01 E 310 361 863 817 433	-117.90
1T4T-GFQD-HRYW	CLASS SUPPLY	11/24/2025	27.99			
				GEN SUPPLIES-SPED AGG--IDEA-611	01 E 005 420 000 419 401	27.99
1WPV-LCMK-D4MY	SPED SUPPLY	11/13/2025	28.21			
				GEN SUPPLIES-SPED AGG--IDEA-611	01 E 005 420 000 419 401	28.21
1XDL-PVDF-CRTY	WEIGHT ROOM SUPPLIES/EQUIPMENT	11/25/2025	124.99			
				EQUIPMENT-BOY/GIRL-ATHLETICS-OPER CAP	05 E 310 292 100 302 530	124.99
1Y7V-DW3Q-99Y3	WEIGHT ROOM SUPPLIES/EQUIPMENT	11/25/2025	96.00			
				EQUIPMENT-BOY/GIRL-ATHLETICS-OPER CAP	05 E 310 292 100 302 530	96.00
12/02/2025	59244	Check	ANFINSON, PAMELA M	101.29		
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
112125	MILEAGE REIM - REGION 10 MEETING	11/21/2025	53.20			
				TRAVEL CONV & CONF-SPED AGG-PRO DEV-IDEA-611	01 E 005 420 640 419 366	53.20
112425	MILEAGE REIM	11/24/2025	48.09			
				IN-DISTRICT TRAVEL-SPED AGG--IDEA-611	01 E 005 420 000 419 367	48.09
12/02/2025	59245	Check	APOLLOHTOO, FAIRY K	38.85		
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
112525	MILEAGE REIM	11/25/2025	38.85			
				IN-DISTRICT TRAVEL-LEP--COMPENS	01 E 125 219 000 317 367	19.43
				IN DIST TRAVEL-ELL--COMPENSATORY	01 E 145 219 000 317 367	19.42

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AP Run: T260601 — Post Date: 2025-12-02 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
12/02/2025	59246	Check	APPLE COMPUTER INC	899.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
MC23436862	IPAD FOR BLAKE HENELY	11/03/2025	899.00		
		INST TECH DEVICE-ELEM ED--	01 E 105 203 000 000 466	899.00	
12/02/2025	59247	Check	AUSTIN OFFICE PRODUCTS	8.99	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
8657	BLACK INK - IJ	11/19/2025	8.99		
		GEN SUPPLIES-ELEM ED--	01 E 185 203 000 000 401	8.99	
12/02/2025	59248	Check	AUSTIN UTILITIES	94,423.28	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
NOVEMBER 2025	2025-2026 UTILITIES	11/26/2025	94,423.28		
		UTILITIES-OPERATIONS--	01 E 005 810 000 000 330	132.97	
		WATER-OPERATIONS--	01 E 005 810 000 000 333	312.96	
		FUELS-OPERATIONS--	01 E 005 810 000 000 440	939.82	
		UTILITIES-OPERATIONS--	01 E 105 810 000 000 330	5,308.63	
		WATER-OPERATIONS--	01 E 105 810 000 000 333	876.24	
		FUELS-OPERATIONS--	01 E 105 810 000 000 440	3,629.42	
		UTILITIES-OPERATIONS--	01 E 120 810 000 000 330	1,131.92	
		WATER-OPERATIONS--	01 E 120 810 000 000 333	177.40	
		FUELS-OPERATIONS--	01 E 120 810 000 000 440	764.35	
		UTILITIES-OPERATIONS--	01 E 125 810 000 000 330	2,811.76	
		WATER-OPERATIONS--	01 E 125 810 000 000 333	802.83	
		FUELS-OPERATIONS--	01 E 125 810 000 000 440	1,771.51	
		UTILITIES-OPERATIONS--	01 E 145 810 000 000 330	4,015.70	
		WATER-OPERATIONS--	01 E 145 810 000 000 333	1,003.35	
		FUELS-OPERATIONS--	01 E 145 810 000 000 440	2,450.71	
		UTILITIES-OPERATIONS--	01 E 155 810 000 000 330	2,588.47	
		WATER-OPERATIONS--	01 E 155 810 000 000 333	715.07	
		FUELS-OPERATIONS--	01 E 155 810 000 000 440	1,482.20	

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AP Run: T260601 — Post Date: 2025-12-02 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
12/02/2025	59248	Check	AUSTIN UTILITIES	94,423.28	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
		UTILITIES-OPERATIONS--	01 E 185 810 000 000 330		6,537.43
		WATER-OPERATIONS--	01 E 185 810 000 000 333		964.44
		FUELS-OPERATIONS--	01 E 185 810 000 000 440		1,614.41
		UTILITIES-OPERATIONS--	01 E 210 810 000 000 330		11,169.10
		WATER-OPERATIONS--	01 E 210 810 000 000 333		1,894.15
		FUELS-OPERATIONS--	01 E 210 810 000 000 440		8,396.16
		UTILITIES-OPERATIONS--	01 E 310 810 000 000 330		18,137.96
		WATER-OPERATIONS--	01 E 310 810 000 000 333		2,710.73
		FUELS-OPERATIONS--	01 E 310 810 000 000 440		6,612.24
		UTILITIES-OPERATIONS--	01 E 311 810 000 000 330		2,083.05
		FUELS-OPERATIONS--	01 E 311 810 000 000 440		1,314.64
		UTILITIES-OTH COM PRG--COM ED	04 E 500 590 000 321 330		1,131.92
		WATER-OTH COM PRG--COM ED	04 E 500 590 000 321 333		177.40
		FUEL FOR BLDGS-OTH COM PRG--COM ED	04 E 500 590 000 321 440		764.34
12/02/2025	59249	Check	AUTO VALUE AUSTIN	952.96	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
46518062	BLANKET PO FOR FISCAL YEAR 2025-2026	11/21/2025	952.96		
		REPAIR SUPPLIES-OPERATIONS--	01 E 005 810 000 000 420		952.96
12/02/2025	59250	Check	AVIBEN LLC	286.80	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
39943	403(B) ADMIN & COMPLIANCE SERVICE MONTHLY FEE	12/01/2025	286.80		
		FEEES FOR SERVICES-BUSINESS OFFICE--	01 E 005 110 000 000 305		286.80
12/02/2025	59251	Check	BUSSMAN, KIRBY N	75.25	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
112525	MILEAGE REIM	11/25/2025	75.25		
		IN-DISTRICT TRAVEL-ECSE--STATE SPED	01 E 120 412 000 740 367		75.25

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AP Run: T260601 — Post Date: 2025-12-02 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount	
12/02/2025	59252	Check	CAPTIVATE MEDIA + CONSULTING	7,000.00	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
3475	MOTION GRAPHICS VIDEO PROJECT - SRM & IMPORTANCE OF STUDENT ATTENDANCE	11/28/2025	7,000.00		
	FEES FOR SERVICES-SCHOOL BOARD--		01 E 005 010 000 000 305	7,000.00	
12/02/2025	59253	Check	CARTER, KATIE	571.79	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
07877676896047482 637	WALMART REIM	11/18/2025	38.38		
	FOOD-BOY/GIRL-ATHLETICS-		01 E 310 292 100 000 490	38.38	
102125	MILEAGE REIM	10/21/2025	456.82		
	TRAVEL CONV & CONF-BOY/GIRL-ATHLETICS-		01 E 310 292 100 000 366	456.82	
39606704644718604	JIMMY JOHNS REIM	11/18/2025	76.59		
	FOOD-BOY/GIRL-ATHLETICS-		01 E 310 292 100 000 490	76.59	
12/02/2025	59254	Check	CDS THERAPY	1,957.50	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
313	CONTRACTED OT SERVICES NOVEMBER 2025	11/24/2025	1,957.50		
	PMTS FOR ED PURPOSES-GEN SPED--		01 E 312 420 000 000 394	562.50	
	FEES FOR SERVICES-GEN SPED--		01 E 450 400 000 000 305	1,395.00	
12/02/2025	59255	Check	D & G ACE HARDWARE	396.39	
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount
143983/1	BLANKET PO FOR FISCAL YEAR 2025-2026	11/10/2025	8.98		
	REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	8.98	
144033/1	BLANKET PO FOR FISCAL YEAR 2025-2026	11/13/2025	26.77		
	REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	26.77	
144047/1	BLANKET PO FOR FISCAL YEAR 2025-2026	11/14/2025	2.00		
	REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	2.00	
144092/1	BLANKET PO FOR FISCAL YEAR 2025-2026	11/18/2025	24.98		
	REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	24.98	

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AP Run: T260601 — Post Date: 2025-12-02 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name			Check Amount
12/02/2025	59255	Check	D & G ACE HARDWARE			396.39
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
144107/1	BLANKET PO FOR FISCAL YEAR 2025-2026	11/19/2025	12.98			
		REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	12.98	
144124/1	BLANKET PO FOR FISCAL YEAR 2025-2026	11/20/2025	73.46			
		REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	73.46	
144143/1	BLANKET PO FOR FISCAL YEAR 2025-2026	11/21/2025	71.97			
		REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	71.97	
144148/1	BLANKET PO FOR FISCAL YEAR 2025-2026	11/21/2025	20.27			
		REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	20.27	
144161/1	OPEN PO FOR CLASS SUPPLIES	11/21/2025	154.98			
		INDIV INST SUPPLIES-TRAD/IND-WOOD/ELEC.-CTE		01 E 310 361 863 817 433	154.98	
12/02/2025	59256	Check	DORSEY & WHITNEY			8,000.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
4132089	FOR LEGAL SERVICES RENDERED THROUGH NOVEMBER 21, 2025	11/24/2025	8,000.00			
		LEGAL SERVICES-ELECTIONS--		01 E 005 199 000 000 313	8,000.00	
12/02/2025	59257	Check	ETS ROCHESTER, LLC			4,500.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
1060	ETS CONTRACT	12/01/2025	4,500.00			
		FEES FOR SERVICES-BOY/GIRL-ATHLETICS-		01 E 310 292 100 000 305	4,500.00	
12/02/2025	59258	Check	FLORIDA VIRTUAL SCHOOL			31,618.20
Invoice Number	Description	Invoice Date	Invoice Amount	Account	Amount	
202262-142143	ENROLLMENT LICENSE AUDIT RANGE 6/1/25-7/31/25	11/07/2025	26,249.20			
		INST SOFTWARE-SECONDARY--ALC		01 E 611 211 000 303 406	26,249.20	
2022662-142145	ENROLLMENT LICENSE AUDIT RANGE 8/1/25-10/12/25	11/07/2025	5,369.00			
		INST SOFTWARE LIC-SEC--ALC		01 E 610 211 000 303 406	5,369.00	

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Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount
12/02/2025	59259	Check	GILLETTE PEPSI	924.91
Invoice Number	Description	Invoice Date	Invoice Amount	Account
9341734	CONCESSION BEVERAGES	10/29/2025	-372.35	
		COST OF MAT SOLD-BOY/GIRL--ACTIVITIES REV.	11 R 000 292 000 147 619	-372.35
9345734	CONCESSION BEVERAGES	11/26/2025	1,297.26	
		COST OF MAT SOLD-BOY/GIRL--ACTIVITIES REV.	11 R 000 292 000 147 619	1,297.26
12/02/2025	59260	Check	GOPHER STAGE LIGHTING INC	1,360.00
Invoice Number	Description	Invoice Date	Invoice Amount	Account
INV24418	AHS - KNOWLTON AUDITORIUM SERVICE CALL	11/24/2025	1,360.00	
		REPAIR & MAINT SVCS-OPERATIONS--	01 E 005 810 000 000 350	1,360.00
12/02/2025	59261	Check	GORMAN, TERRA M	3.57
Invoice Number	Description	Invoice Date	Invoice Amount	Account
112025	MILEAGE REIM	11/20/2025	3.57	
		IN-DISTRICT TRAVEL-SPED AGG--IDEA-611	01 E 005 420 000 419 367	3.57
12/02/2025	59262	Check	GREATAMERICA FINANCIAL SERVICES	197.95
Invoice Number	Description	Invoice Date	Invoice Amount	Account
40642536	MAIL MACHINE SERVICES 25-26	11/24/2025	197.95	
		POSTAGE & EXPRESS-BUSINESS OFFICE--	01 E 005 110 000 000 329	197.95
12/02/2025	59263	Check	HARTY MECHANICAL INC	1,564.20
Invoice Number	Description	Invoice Date	Invoice Amount	Account
1025228	SUMNER - INSULATION	11/22/2025	1,564.20	
		REPAIR & MAINT SVCS-OPERATIONS--	01 E 005 810 000 000 350	1,564.20
12/02/2025	59264	Check	HAYFIELD BASEBALL ASSOCIATION	26,562.50
Invoice Number	Description	Invoice Date	Invoice Amount	Account
112125	DOMES SET UP & INFLATION	11/21/2025	26,562.50	
		FEES FOR SERVICES-OPERATIONS--	01 E 311 810 000 000 305	26,562.50

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Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount		
12/02/2025	59265	Check	HENELY, BLAKE R	17.64		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
102725	MILEAGE REIM		10/27/2025	17.64		
			IN-DISTRICT TRAVEL-PRINCIPAL--		01 E 105 050 000 000 367	17.64
12/02/2025	59266	Check	IMPERIAL DADE	6,461.35		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
4448438	BLANKET PO FOR FISCALL YEAR 2025-2026		11/12/2025	58.53		
			CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	58.53
4451218	BLANKET PO FOR FISCALL YEAR 2025-2026		11/19/2025	6,402.82		
			CUSTODIAL SUPPLIES-OPERATIONS--		01 E 005 810 000 000 410	6,402.82
12/02/2025	59267	Check	INBYLT, LLC	43,598.27		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
7	PROJECT #33825106, BUILDING ENVELOPE & LIGHTING UPGRADES		11/30/2025	43,598.27		
			BLDG CONST-BLDG CONST-LIGHTING PROJECT-		06 E 005 870 877 000 520	43,598.27
12/02/2025	59268	Check	LA CROSSE GLASS & OVERHEAD DOOR CO	755.91		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
357191	MORTISE LOCK BODY		11/20/2025	755.91		
			GENERAL SUPPLIES-LTFM--BLDG HARDWARE/EQUIPMENT		05 E 005 865 000 369 401	755.91
12/02/2025	59269	Check	MINNESOTA SCHOOL BOARDS ASSOC	1,680.00		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
INV-14251-B6X5D2	REGISTRATIONS - PHASE 4		11/20/2025	1,680.00		
			TRAVEL CONV & CONF-SCHOOL BOARD--		01 E 005 010 000 000 366	1,680.00
12/02/2025	59270	Check	MISSISSIPPI WELDERS SUPPLY CO INC	224.90		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
4703726	OPEN PO FOR WELDING SUPPLIES		11/18/2025	170.90		
			INDIV INST SUPPLIES-TRAD/IND-WELDING-CTE		01 E 310 361 868 817 433	170.90
4706127	OPEN PO FOR WELDING SUPPLIES		11/19/2025	54.00		
			INDIV INST SUPPLIES-TRAD/IND-WELDING-CTE		01 E 310 361 868 817 433	54.00

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Check Date	Check Number	Payment Type	Name	Check Amount		
12/02/2025	59271	Check	NEXUS-GERARD FAMILY HEALING	279.90		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
127719	INSTRUCTION		11/14/2025	279.90		
			FED SUB AWARD<25K-TITL I-NEG/DELINQUENT-TITLE I-A		01 E 450 216 636 401 303	279.90
12/02/2025	59272	Check	NICOLE KRUGER	101.00		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
A1120	INSTRUMENT REPAIR		11/20/2025	101.00		
			REPAIR & MAINT SVCS-MUSIC--		01 E 310 258 000 000 350	101.00
12/02/2025	59273	Check	OSGOOD, HEATHER M	566.72		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
102825	MILEAGE REIM		10/28/2025	386.96		
			TRAVEL CONV & CONF-DEAF-HA-SHARED COST-		01 E 005 405 700 000 366	386.96
103025	MILEAGE REIM		10/30/2025	15.61		
			IN-DISTRICT TRAVEL-DEAF-HA--IDEA-611		01 E 005 405 000 419 367	15.61
103125	MILEAGE REIM		10/31/2025	164.15		
			TRAVEL CONV & CONF-DEAF-HA-SHARED COST-		01 E 005 405 700 000 366	164.15
12/02/2025	59274	Check	PAGE, JOEY	90.88		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
87387	GEORGES PIZZA REIM		11/19/2025	90.88		
			FOOD-SCHOOL BOARD--		01 E 005 010 000 000 490	90.88
12/02/2025	59275	Check	ROBBINSDALE DEBATE BOOSTERS	42.00		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
826845	DEBATE TOURNAMENT FEE		11/24/2025	42.00		
			ENTRY FEES/STDT TRVL-EXT CUR-DEBATE-		01 E 310 298 048 000 369	42.00
12/02/2025	59276	Check	RUNNINGS SUPPLY INC.	252.95		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
3912773	MAINTENANCE SUPPLIES BLANKET PO FY 2025-2026		11/13/2025	14.99		
			REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	14.99

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Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount		
12/02/2025	59276	Check	RUNNINGS SUPPLY INC.	252.95		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
3913487	MAINTENANCE SUPPLIES BLANKET PO FY 2025-2026		11/14/2025	97.98		
			REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	97.98
3915928	MAINTENANCE SUPPLIES BLANKET PO FY 2025-2026		11/18/2025	139.98		
			REPAIR SUPPLIES-OPERATIONS--		01 E 005 810 000 000 420	139.98
12/02/2025	59277	Check	RUZEK, HEATHER L	46.76		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
112525	MILEAGE REIM		11/25/2025	46.76		
			IN-DISTRICT TRAVEL-ECSE-PR YR-IDEA SEC 619		01 E 120 412 011 420 367	46.76
12/02/2025	59278	Check	SOLIANT HEALTH LLC	3,389.75		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
21323812	CONTRACTED SLP		11/23/2025	3,389.75		
			PMT FOR ED PURP-SPEECH--STATE SPED		01 E 005 401 000 740 394	3,389.75
12/02/2025	59279	Check	SOUTHWEST/WEST CENTRAL SERVICE COOP	6,562.48		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
80386	CYBER SERVICES		10/31/2025	6,562.48		
			PROPERTY & INSURANCE-INSURANCE		-- 01 E 005 940 000 000 340	6,562.48
12/02/2025	59280	Check	SUNBELT STAFFING	8,006.26		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
21319780	CONTRACTED SCHOOL PSYCH		11/16/2025	4,003.13		
			PMT FOR ED PURP-SPED AGG--STATE SPED		01 E 005 420 000 740 394	4,003.13
21324387	CONTRACTED SCHOOL PSYCH		11/23/2025	4,003.13		
			PMT FOR ED PURP-SPED AGG--STATE SPED		01 E 005 420 000 740 394	4,003.13
12/02/2025	59281	Check	ULVE, KRISTYN L	8.12		
Invoice Number	Description		Invoice Date	Invoice Amount	Account	Amount
112425	MILEAGE REIM		11/24/2025	8.12		
			IN-DISTRICT TRAVEL-SPED AGG--IDEA-611		01 E 005 420 000 419 367	8.12

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AP Run: T260601 — Post Date: 2025-12-02 — AP Run Type: R

Austin Public Schools ISD 492

Check Date	Check Number	Payment Type	Name	Check Amount
Total:				\$255,532.55

T260601 Summary

Type	Count	Amount
Regular	40	255,532.55
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	40	\$255,532.55

Board Packet

Summary by Fund

Austin Public Schools ISD 492

<u>Fund</u>	<u>Total</u>
01 - GENERAL FUND	1,287,951.09
02 - FOOD SERVICE FUND	38,400.45
04 - COMMUNITY SERVICE	38,365.30
05 - CAPITAL EXPENDITURES	37,448.67
06 - BUILDING CONST	43,598.27
11 - SITE & CO-CURRICULAR	8,612.83
12 - AUSTIN AREA CONSORTIUM	3,403.39
55 - PROFESSIONAL DEVELOPMENT FUND	424.32
66 - ATHLETICS	1,375.08
88 - STUDENT ACTIVITY	1,012.27
	<hr/>
	\$1,460,591.67

**INDEPENDENT SCHOOL DISTRICT NO. 492 - AUSTIN
OCTOBER 2025 TREASURER'S REPORT**

	BALANCE BEGINNING OF MONTH	DEBITS	CREDITS	BALANCE END OF MONTH
TREASURER'S BOOKS				
CASH				
01 GENERAL FUND	4,303,544.80	8,844,530.78	12,449,006.89	699,068.69
05 CAPITAL OUTLAY	633,659.30	200,767.97	623,818.67	210,608.60
11 SITE AND COCURRICULAR	560,943.41	28,092.93	20,827.38	568,208.96
12 AUSTIN AREA CONSORTIUM	13,328.00	5,876.49	1,103.80	18,100.69
55 PROFESSIONAL DEVELOPMENT FUND	32,133.05	0.00	1,540.37	30,592.68
66 ATHLETICS	110,312.74	9,826.34	9,676.80	110,462.28
88 ACTIVITY FUND	211,266.24	11,588.63	16,352.72	206,502.15
02 FOOD SERVICE	1,691,887.54	233,413.15	787,079.55	1,138,221.14
04 COMMUNITY SERVICE	1,400,110.97	212,474.14	272,975.20	1,339,609.91
06 CONSTRUCTION FUNDS	(450,239.47)	613,438.75	40,515.60	122,683.68
07 DEBT SERVICE	2,387,665.47	242,142.23	0.00	2,629,807.70
08 TRUST FUND	48,260.48	152.00	0.00	48,412.48
18 CUSTODIAL FUNDS	0.00	0.00	0.00	0.00
20 INTERNAL SERVICE FUND	1,516,622.56	1,401,758.69	1,736,881.51	1,181,499.74
TOTAL CASH	12,459,495.09	11,804,062.10	15,959,778.49	8,303,778.70
01 CASHIER'S OFFICE PETTY CASH	3,000.00	0.00	0.00	3,000.00
01 CERTIFICATES OF PURCHASE - US BANK	1,666.74	5.06	0.00	1,671.80
06 2025 LEASE PURCHASE - MN TRUST	552,600.54	1,469.10	486,471.80	67,597.84
INVESTMENTS				
01 OPERATING INVESTMENTS - MN TRUST	23,927,282.92	3,939,473.44	0.00	27,866,756.36
01 SCHOLARSHIP INVESTMENTS	9,943.08	0.85	0.00	9,943.93
08 SCHOLARSHIP TRUST INVESTMENTS	70,301.57	2.66	0.00	70,304.23
45 OPEB TRUST INVESTMENTS	124,638.64	345.37	0.00	124,984.01
88 ACTIVITY FUND	20,002.03	0.00	0.00	20,002.03
TOTAL INVESTMENTS	24,152,168.24	3,939,822.32	0.00	28,091,990.56
GRAND TOTAL PER TREASURER'S BOOKS	37,168,930.61	15,745,358.58	16,446,250.29	36,468,038.90

BANK ACCOUNTS	BALANCE PER BANK STATEMENT	OUTSTANDING CHECKS	DEPOSITS NOT SHOWN ON BANK STATEMENT	OTHER RECONCILING ITEMS	BALANCE PER TREASURER'S BOOKS
BREMER/OLD NATIONAL - SAVINGS	10,012.85	0.00	0.00	0.00	10,012.85
BREMER/OLD NATIONAL - ICS CASH SWEEP	240,481.78	0.00	0.00	0.00	240,481.78
BREMER/OLD NATIONAL - MAIN	1,969,884.02	(1,091,541.45)	5,215.70	(500.00)	883,058.27
MSDLAF+ Liquid Class	0.00	0.00	0.00	0.00	0.00
MSDLAF+ MAX Class	6,295,632.00	0.00	0.00	0.00	6,295,632.00
MN TRUST OPERATING ACCOUNT	110,497.02	0.00	0.00	0.00	110,497.02
MN TRUST CAPITAL FACILITY BONDS 2025A	764,096.78	0.00	0.00	0.00	764,096.78
CASHIER'S OFFICE PETTY CASH	3,000.00	0.00	0.00	0.00	3,000.00
CERTIFICATES OF PURCHASE - US BANK	1,671.80	0.00	0.00	0.00	1,671.80
2025 LEASE PURCHASE - MN TRUST	67,597.84	0.00	0.00	0.00	67,597.84
OPERATING INVESTMENTS - MN TRUST	27,866,756.36	0.00	0.00	0.00	27,866,756.36
SCHOLARSHIP INVESTMENTS	9,943.93	0.00	0.00	0.00	9,943.93
SCHOLARSHIP TRUST INVESTMENTS	70,304.23	0.00	0.00	0.00	70,304.23
OPEB TRUST INVESTMENTS	124,984.01	0.00	0.00	0.00	124,984.01
ACTIVITY FUND	20,002.03	0.00	0.00	0.00	20,002.03
BALANCE	37,554,864.65	(1,091,541.45)	5,215.70	(500.00)	36,468,038.90

RECONCILIATION OF TREASURER'S BALANCE WITH BANK

0.00



STRIVING FOR COMPREHENSIVE ACHIEVEMENT AND CIVIC READINESS



AUSTIN PUBLIC SCHOOLS
INSPIRE • EMPOWER • ACCELERATE

Striving for Comprehensive Achievement and Civic Readiness, formerly The World's Best Workforce bill, passed in 2013, strives to ensure every school district in the state is making strides to increase student performance.

The Comprehensive Achievement and Civic Readiness Committee was established in Austin Public Schools to provide parents and community members' involvement and input regarding school programs and curricular offerings. The committee comprises parents, community members, staff, teachers, administrators, and school board members.

Each district in Minnesota must develop the Comprehensive Achievement and Civic Readiness plan that addresses the following five goals.

1. All children are ready for school.
2. All racial and economic achievement gaps between students are closed.
3. All students are ready for career and college.
4. All students graduate from high school.
5. Prepare students to be lifelong learners. (This goal will take effect as of the Fall 2025 annual summary report.)

This document reports on our progress as we strive to meet the goals outlined in the Striving for Comprehensive Achievement and Civic Readiness legislation. Our report provides stakeholders with updates in curriculum, instruction, and student achievement within the district. The plan's content aligns with current district initiatives, including the district strategic roadmap, district literacy plan, integration plan, Title I, II, III, and IV plans, and site and department improvement plans. A summary of progress during the 2024-2025 school year and an overview of the Comprehensive Achievement and Civic Readiness (CACR) Plan for the 2025-2026 school year is included.

Sincerely,

Katie Baskin, Executive Director of Academics and Administrative Services

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APS Strategic Plan

On April 11, 2022, after several months of work with staff and community members, the Austin School Board approved a new strategic plan. Our work will center on how students experience their education at Austin Public Schools. A big part of this process was thinking about the daily desired experience for our students, teachers, staff, and parents. We asked some big questions, including what our stakeholders want to experience in our district, how can we better serve our students, staff, and parents, and what defines a successful Austin Public Schools graduate. Here is what was shared with us:

Students:

- I am supported and challenged in my learning and believe I will be successful
- I feel that school is safe, and that school is challenging and fun
- I am an engaged learner at school and in our community

Staff:

- I am seen, valued, and respected for who I am and the work I do
- I receive the support and resources to do my job well, so I am able to create a healthy and safe learning environment
- I work in a district that is willing to adapt and change when necessary to best meet the needs of all students

Parents:

- I am part of my child's education and feel welcomed, valued, and respected as a family
- My child enjoys coming to school and is safe, included, and respected, so they are learning every day
- I am engaged in a partnership with my child's school, so I know what to do to help my child continue to grow and learn

District Mission (*Our core purpose*):

Inspire. Empower. Accelerate.

District Vision (*What we intend to create*):

Preparing all learners to make a difference in the world.

Core Values (*Drivers of our words and actions*):

Responsible: demonstrates accountability to self and others

Resilient: develops perseverance and self-confidence

Learner: challenges self to think critically

Communicator: listens actively and shares learning and experiences

Contributor: engages as a productive member of the community and global society

Strategic Priorities (*drivers of our continuous improvement*):

- A. Support and resources to ensure a safe and welcoming learning environment
- B. Packer Profile for all students
- C. District-wide multi-tiered systems of supports for all learners
- D. Excellence in resource management

Section I: Goals and Actions for Instruction and Student Achievement

The Austin Public Schools (APS) strategic priorities and strategies aligned to these strategic priorities provide director and focus for APS to address the CACR goal areas. APS utilizes the Teamworks International process for strategic planning. All professional development activities and district budget strategies align to support the strategic priorities in working towards the CACR goal areas.

Strategic Priorities (*drivers of our continuous improvement*):

- A. Support and resources to ensure a safe and welcoming learning environment
- B. Packer Profile for all students
- C. District-wide multi-tiered systems of supports for all learners
- D. Excellence in resource management

Goal Area 1: All children are ready for school.

Review of School Year 2024-25	Plan for School Year 2025-26
<p>Goal #1 for 2024-25 Increase the percentage of students entering kindergarten who meet benchmark as measured by FASTBridge earlyReading from 33.2% in 2023 to 41.3% in 2024.</p> <p>Goal #2 for 2024-25 NEW Goal Area Increase the percentage of incoming kindergarten students who are screened prior to the start of K from 72% in 24-25 to 75% in 25-26.</p>	<p>Goal #1 for 2025-26 Increase the percentage of students entering kindergarten who meet benchmark as measured by FASTBridge earlyReading from 41.3% in 2025 to 42.6% in 2026.</p> <p>Goal #2 for 2025-26 Increase the percentage of incoming kindergarten students who are screened prior to the start of K from 72.2% in 2025 to 75.3% in 2026.</p>
<p>Actions Taken Toward Our Goal:</p> <p>Strategic Priority A: Safe & Welcoming Learning Environment</p> <ul style="list-style-type: none"> • Enhance communication with PK/3 families through APS and community partnerships. • Strengthen staff support via onboarding, surveys, and evaluation tool integration. • Promote personal development through strengths-based approaches. • Implement ECSE/Preschool model shift. <p>Strategic Priority B: Packer Profile for All Learners</p> <ul style="list-style-type: none"> • Advance developmentally appropriate, play-based learning practices. <p>Strategic Priority C: Multi-Tiered Systems of Support</p> <ul style="list-style-type: none"> • Strengthen Tier 1 instruction through MTSS teams and PLC+ model. • Expand early childhood screening and implement the READ Act. • Embed Pyramid Model coaching across early childhood programs. <p>Strategic Priority D: Excellence in Resource Management</p> <ul style="list-style-type: none"> • Boost enrollment through ECFE, screening, and preschool outreach. • Partner with community to promote screening via birthday postcards. 	<p>Action Steps Toward Our New Goals:</p> <p>Science of Reading Training & Curriculum Implementation for EC Teachers (Priority C)</p> <ul style="list-style-type: none"> • Provide ongoing coaching and PLCs (Professional Learning Communities) to reinforce SoR practices. • Monitor fidelity of curriculum implementation through classroom observations and feedback loops. <p>Increase Pre-K Enrollment in High-Quality Classrooms (Priority D)</p> <ul style="list-style-type: none"> • Recruit and retain highly qualified Pre-K teachers • Launch a community awareness campaign to promote Pre-K enrollment. • Partnerships with local organizations to identify families who may benefit from Pre-K programs. <p>Expand Screening Access Through Community Collaboration (Priority A)</p> <ul style="list-style-type: none"> • Increase screening days across the district • Create a centralized scheduling and referral system for families. • Provide multilingual outreach materials to ensure accessibility for all families.

<p>Goal #1 Progress</p> <p>2018: 39.2% (FASTBridge earlyReading) 2019: 46.9% (FASTBridge earlyReading) 2020: 38.8% (FASTBridge earlyReading) 2021: 40.4% (FASTBridge earlyReading) 2022: 40.1% (Star360 EarlyLiteracy) 2023: 33.2% (Star360 EarlyLiteracy) 2024: 42.5% (FASTBridge earlyReading) 2025: 41.3% (FASTBridge earlyReading)</p> <p>Goal #2 Progress</p> <p>2024: 72.0% (baseline) 2025: 72.2%</p>
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Goal Area 2: All racial and economic gaps between students are closed.

Review of School Year 2024-25	Plan for School Year 2025-26
<p>Goal #1 for 2024-25 We will increase the number of special education students who meet or exceed proficiency in Reading by 5% or more, as measured by the 2025 MCA Reading test, going from 16.1% to 21.1%.</p> <p>Goal #2 for 2024-25 We will increase the proficiency of each of the following subgroups of students by 3% or more as measured by the 2025 MCA Reading and Math test.</p>	<p>Goal #1 for 2025-26 We will increase the number of special education students who meet or exceed proficiency in Reading by 5% or more, as measured by the 2026 MCA Reading test, going from 15.6% to 20.6%.</p> <p>Goal #2 for 2025-26 We will increase the proficiency of each of the following subgroups of students by 3% or more as measured by the 2026 MCA Reading and Math test.</p>
Actions Taken Toward Our Goal:	Action Steps Toward Our New Goals:
<p>Strategic Priority A: Safe & Welcoming Learning Environment</p> <ul style="list-style-type: none"> • Provide instructional coaching across all literacies and integrate new staff evaluation tools. • Foster personal and leadership development through strengths-based PD and culturally responsive principal training. <p>Strategic Priority B: Packer Profile for All Learners</p> <ul style="list-style-type: none"> • Align course content with core values and instructional model. • Embed Packer Profile through 9th grade seminar and K–4 artifact collection. <p>Strategic Priority C: Multi-Tiered Systems of Support</p> <ul style="list-style-type: none"> • Implement restorative practices, BARR (grades 7–9), and co-teaching (grades 5–8). • Strengthen Tier 1 instruction via PLC+ model and targeted PD. • Advance equity through READ Act, EL/SPED audit implementation, and grading/reporting practices. <p>Strategic Priority D: Excellence in Resource Management</p>	<p>High-Quality Literacy Instruction for All (Priority C)</p> <ul style="list-style-type: none"> • Implementation of READ Act training and Foundational Phonics & Morphology (FP&M). • Instructional shift at IJ Holton to align with evidence-based literacy practices. • Provide professional development to support Read Act training based on teacher readiness and student data. <p>Data-Driven Instructional Practices (Priority C)</p> <ul style="list-style-type: none"> • Use of EduClimber and PLCs to drive targeted instruction. • Emphasis on targeted and purposeful instructional tools. <p>Multi-Tiered Systems of Support (MTSS) (Priority C)</p> <ul style="list-style-type: none"> • Establish linked MTSS teams that include academic, behavioral, and SEL supports. • Use HITS as a foundation for Tier 1 instruction, ensuring consistency across classrooms. • Provide professional development on culturally responsive teaching and integrate into coaching cycles.

- Execute technology plan and align PTA resources to support strategic goals.

Progress

Goal #1 Progress:

2018: 22.1% Proficiency on Reading
 2019: 21.8% Proficiency on Reading
 2020: N/A - COVID
 2021: 18.0% Proficiency on Reading
 2022: 15.0% Proficiency on Reading
 2023: 17.8% Proficiency on Reading
 2024: 16.1% Proficiency on Reading
 2025: 15.6% Proficiency on Reading

Goal #2 Progress:

F/RL Reading Results

2018: 35.3% Proficiency on Reading
 2019: 32.9% Proficiency on Reading
 2020: N/A - COVID
 2021: 25.1% Proficiency on Reading
 2022: 24.9% Proficiency on Reading
 2023: 28.4% Proficiency on Reading
 2024: 25.6% Proficiency on Reading
 2025: 24.6% Proficiency on Reading
 2026: GOAL: 27.6%

F/RL Math Results

2018: 33.1% Proficiency on Math
 2019: 25.2% Proficiency on Math
 2020: N/A - COVID
 2021: 13.8% Proficiency on Math
 2022: 16.6% Proficiency on Math
 2023: 19.0% Proficiency on Math
 2024: 19.2% Proficiency on Math
 2025: 16.4% Proficiency on Math
 2026: GOAL: 19.4%

Minority Groups (Students of Color) Reading Results

2018: 35.5% Proficiency on Reading
 2019: 32.5% Proficiency on Reading
 2020: N/A - COVID
 2021: 26.8% Proficiency on Reading
 2022: 27.1% Proficiency on Reading
 2023: 27.4% Proficiency on Reading
 2024: 24.9% Proficiency on Reading
 2025: 24.4% Proficiency on Reading
 2026: GOAL: 27.4%

Minority Groups (Students of Color) Math Results

2018: 31.4% Proficiency on Math
 2019: 25.0% Proficiency on Math
 2020: N/A - COVID

2021: 14.6% Proficiency on Math
 2022: 17.4% Proficiency on Math
 2023: 17.8% Proficiency on Math
 2024: 18.4% Proficiency on Math
 2025: 15.8% Proficiency on Math
 2026: GOAL: 18.8%

Goal Area 3: All students are ready for career and college.

Review of School Year 2024-25	Plan for School Year 2025-26
<p>Goal #1 for 2024-25 By the spring of 2025, 19% of all students assessed will have met CCR benchmarks in all four subject areas as measured by 2025 ACT, going from 16% to 19%.</p> <p>Goal #2 for 2024-25 NEW Goal Area By the fall of October 2025, increase the Direct Admission percentage for the AHS/ALC/AOA senior class to from 63.3% to 64.1%.</p>	<p>Goal #1 for 2025-26 By the spring of 2025, 19% of all students assessed will have met CCR benchmarks in all four subject areas as measured by 2025 ACT, going from 16% to 19%.</p> <p>Goal #2 for 2025-26 By the fall of October 2026, increase the Direct Admission percentage for the AHS/ALC/AOA senior class to from 77.3% to 82.2%.</p>
Actions Taken Toward Our Goal:	Action Steps Toward Our New Goals:
<p>Strategic Priority A: Safe & Welcoming Learning Environment</p> <ul style="list-style-type: none"> Implement Grow Your Own program and onboarding support. Promote strengths-based personal development. <p>Strategic Priority B: Packer Profile for All Learners</p> <ul style="list-style-type: none"> Align K–12 course content and career exploration with core values and instructional model. Integrate Packer Profile through 9th grade course and K–4 science alignment. <p>Strategic Priority C: Multi-Tiered Systems of Support</p> <ul style="list-style-type: none"> Strengthen Tier 1 instruction and writing framework (grades 5–12). Expand behavior supports: ADSIS (K–4), BARR (7–9), PBIS/SWIS, and Early Warning System. Advance equity through grading practices and EL/SPED audit implementation. <p>Strategic Priority D: Excellence in Resource Management</p> <ul style="list-style-type: none"> Implement Technology Plan and conduct Facilities Study. 	<p>College & Career Readiness Pathways (Priority B)</p> <ul style="list-style-type: none"> Packer Profile for All Students: Develop and implement a comprehensive student profile that tracks academic, career, and personal growth milestones. SchoolLinks Integration: Use SchoolLinks to support career exploration, college planning, and goal setting aligned with each student’s Packer Profile. Pathway Coordinator Role: Strengthen the role of a Pathway Coordinator to guide students through career and college pathways. Seminar Class Implementation: Embed career and college readiness skills into a dedicated seminar class, using it to support Packer Profile development, SchoolLinks usage, and pathway planning. <p>MTSS: Systems of Support for Student Success (Priority C)</p> <ul style="list-style-type: none"> MTSS – BARR Framework: Implement the BARR (Building Assets, Reducing Risks) model within your MTSS framework to strengthen relationships, identify student needs early, and provide targeted interventions. Data-Informed Decision Making: Use data from SchoolLinks, Packer Profiles, and MTSS to monitor progress and adjust supports. <p>Curriculum & Instructional Alignment (Priority A)</p>

	<ul style="list-style-type: none"> • Curriculum Review and Audit Implementation: Conduct a comprehensive curriculum audit to identify gaps and ensure alignment with college and career readiness standards. • CAREI Partnership: Leverage the CAREI (Center for Applied Research and Educational Improvement) partnership to guide curriculum evaluation, implementation fidelity, and continuous improvement. • Professional Learning: Provide ongoing professional development for educators on implementing revised curriculum and integrating career readiness into instruction.
<p>Goal #1 Progress 2018: 18% meet in all 4 areas 2019: 21% meet in all 4 areas 2020: 16% meet in all 4 areas 2021: 14% meet in all 4 areas 2022: 14% meet in all 4 areas 2023: 16% meet in all 4 areas 2024: 15% meet in all 4 areas 2025: 13% meet in all 4 areas</p> <p>Goal #2 Progress 2023-24: 62.9% 2024-25: 63.3% 2025-26: 77.3%</p>	

Goal Area 4: All students graduate from high school.

Review of School Year 2024-25	Plan for School Year 2025-26
Goal for 2024-25 Maintain at or above 80% of eligible Austin Public School students will receive a diploma from Austin Public Schools as measured by the 2024 Graduation Rate.	Goal for 2025-26 Maintain at or above 80% of eligible Austin Public School students will receive a diploma from Austin Public Schools as measured by the 2025 Graduation Rate.
Actions Taken Toward Our Goal:	Action Steps Toward Our New Goals:
Strategic Priority A: Safe & Welcoming Learning Environment <ul style="list-style-type: none"> • Promote collective care through Wellness Committee initiatives. • Integrate restorative practices across the organization. Strategic Priority B: Packer Profile for All Learners <ul style="list-style-type: none"> • Align K–12 course content and career exploration with core values and instructional model. 	MTSS Student Support Systems (Priority C) <ul style="list-style-type: none"> • BARR & PBIS Integration: Align both within the MTSS framework to ensure consistent Tier 1, 2, and 3 supports. • Seminar Class or Advisory Periods: Use dedicated time for relationship-building, goal setting, and intervention delivery. Engagement & Accountability (Priority B) <ul style="list-style-type: none"> • Attendance Focus: Monitor attendance data implement targeted outreach for chronically absent students.

<ul style="list-style-type: none"> • Implement Packer Profile through 9th grade course and K–4 PLTW science alignment. • Collaborate with community partners for K–12 planning. <p>Strategic Priority C: Multi-Tiered Systems of Support</p> <ul style="list-style-type: none"> • Strengthen MTSS through building teams, data literacy, and instructional shifts. • Advance academic supports through identification processes, writing/math frameworks, and grading practices. • Expand behavioral supports: PBIS, SWIS, Early Warning System, and BARR (grades 7–9). <p>Strategic Priority D: Excellence in Resource Management</p> <ul style="list-style-type: none"> • Execute Technology Plan and advance Facilities Planning. 	<ul style="list-style-type: none"> • Packer Profile – Grade Checks & Pathways: Use the Packer Profile to track academic progress, pathway alignment, and postsecondary readiness. <p>Instructional Clarity & Equity (Priority C)</p> <ul style="list-style-type: none"> • Grading and Reporting Review: Audit current grading practices to ensure they are equitable, transparent, and aligned with learning outcomes. • Data-Driven Instruction: Use grade and assessment data to inform instruction and identify students needing additional support.
<p>Progress</p> <p>2017: 71.0%</p> <p>2018: 76.1%</p> <p>2019: 79.5%</p> <p>2020: 80.8%</p> <p>2021: 78.9%</p> <p>2022: 71.9%</p> <p>2023: 75.5%</p> <p>2024: 75.0%</p> <p>2025: TBA (March 2026)</p>	

Goal Area 5: Prepare students to be lifelong learners.

**Due to legislative changes, this is a new goal area as of the 2024-25 school year that we will report on in 2025*

<p>Review of School Year 2024-25</p> <p>Goal for 2024-25 NEW Goal Area For the class of 2027, 95% of students will be on track to complete their Packer Profile Portfolio in SchoolLinks.</p>	<p>Plan for School Year 2025-26</p> <p>Goal #1 for 2025-26 For AHS students, 90% will be on track yearly to complete their Packer Profile Portfolio for graduation.</p> <p>Goal #2 for 2025-26 New Goal Area Seniors at AHS will respond to the survey question “Do you feel APS prepared you to be a lifelong learner?” with 90% Yes.</p>
<p>Actions Taken Toward Our Goal:</p> <p>Strategic Priority A: Safe & Welcoming Learning Environment</p> <ul style="list-style-type: none"> • Implement Grow Your Own and onboarding supports. • Foster strengths-based development for staff and students. <p>Strategic Priority B: Packer Profile for All Learners</p>	<p>Action Steps Toward Our New Goals:</p> <p>Purposeful Pathways & Community Connections (Priority B)</p> <ul style="list-style-type: none"> • Packer Profile – Pathway Development: Use the Packer Profile to help students identify strengths, interests, and goals.

<ul style="list-style-type: none"> Align K–12 career exploration, goal setting, and course content with core values and instructional model. Expand Packer Profile integration through 9th grade course and 10–12 implementation. <p>Strategic Priority C: Multi-Tiered Systems of Support</p> <ul style="list-style-type: none"> Strengthen MTSS through building teams, data literacy, and instructional shifts. Advance academic supports through identification processes and math programming alignment. Expand behavioral supports: PBIS, SWIS, and Early Warning System. <p>Strategic Priority D: Excellence in Resource Management</p> <ul style="list-style-type: none"> Implement Technology Plan and continue Facilities Planning. 	<ul style="list-style-type: none"> SchooLinks Integration: Support students in exploring postsecondary options, building resumes, and setting long-term goals. Community Partnerships: Engage local businesses, higher education institutions, and nonprofits to provide mentorships, internships, and real-world learning experiences. Core Values Integration: Embed district core values into pathway planning and classroom instruction to foster purpose-driven learning. <p>Strengths-Based Culture of Learning (Priority A)</p> <ul style="list-style-type: none"> Strengths Identification: Use tools and reflection practices to help students and staff identify and leverage their individual strengths. Professional Learning Communities (PLCs): Staff collaboration around strengths-based instruction and student engagement. <p>Future-Ready Skills & Systems (Priority A)</p> <ul style="list-style-type: none"> Digital & AI Literacy: Provide ongoing training for staff and students on digital citizenship, AI tools, and ethical technology use. Early Warning Systems (EWS): Use EWS data to identify students at risk of disengagement and intervene early with personalized supports.
<p>Goal #1 Progress 2025: 78.8% 24-25 9th graders (baseline)</p> <p>Goal #2 Progress 2025: 78.1% (baseline)</p>	

Achievement and Integration

The purpose of the Achievement and Integration (A&I) for Minnesota program is to pursue racial and economic integration, increase student achievement, create equitable educational opportunities, and reduce academic disparities based on students' diverse racial, ethnic, and economic backgrounds in Minnesota public schools.

- [Read Minnesota Statutes, section 124D.861.](#)
- [Read Minnesota Statutes, section 124D.862.](#)
- Read Minnesota Rules, parts 3535.0100 to 3535.0180 of the [School Desegregation/Integration rules](#)

The Achievement Integration goals for the 2024-2026 plan are as follows:

Goal 1: The percentage of students able to identify career pathways related to the integrated STEM enrichment activities they are participating in will increase from a baseline of 0% in 2023-2024 to 90% in 2025-26.

Project E3 was designed to help students explore STEM in a hands-on environment and promote cross-district connections. The pre-post survey results show that students gained an average of ten new student relationships

over the summer program and gained confidence in their content knowledge about energy, its types and how it affects them.

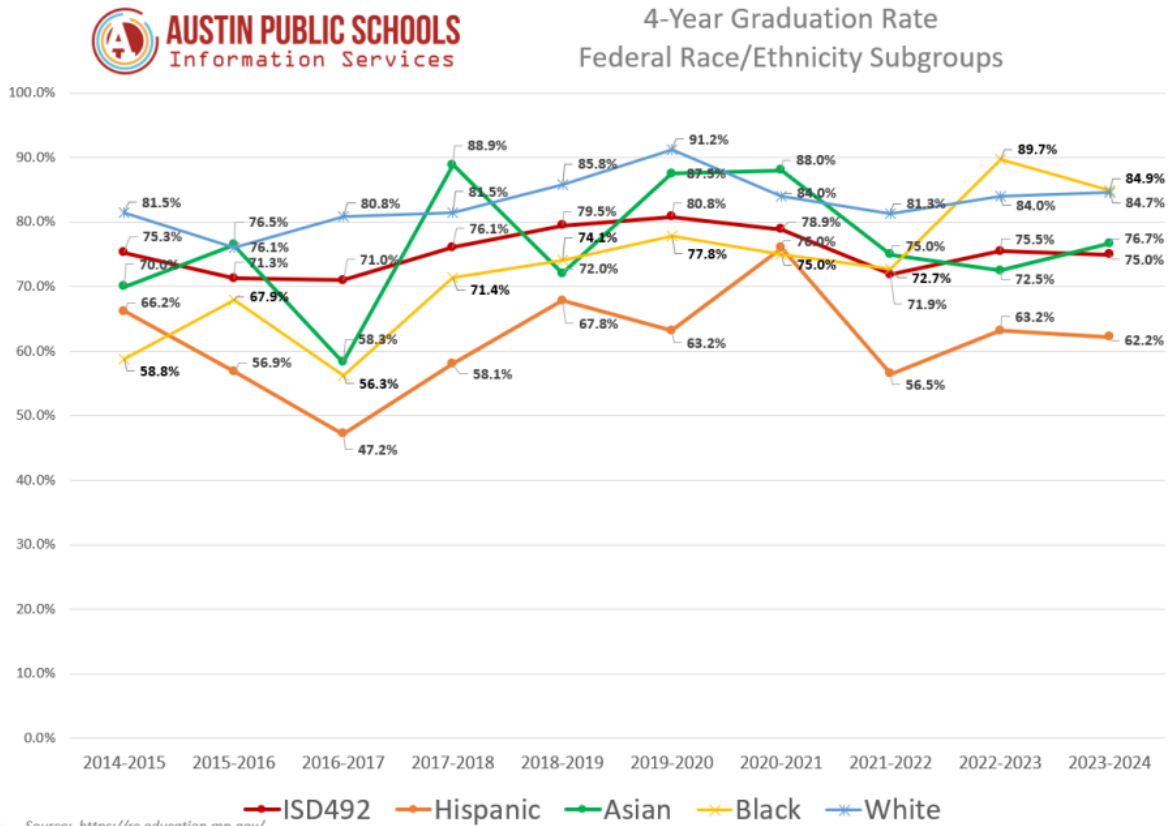
2024 Project E3 Pre-survey:

Students demonstrated increased connections with their cross-district peers. The number of students participants reported knowing by name increased from eight (pre-survey) to twenty-one (post-survey).

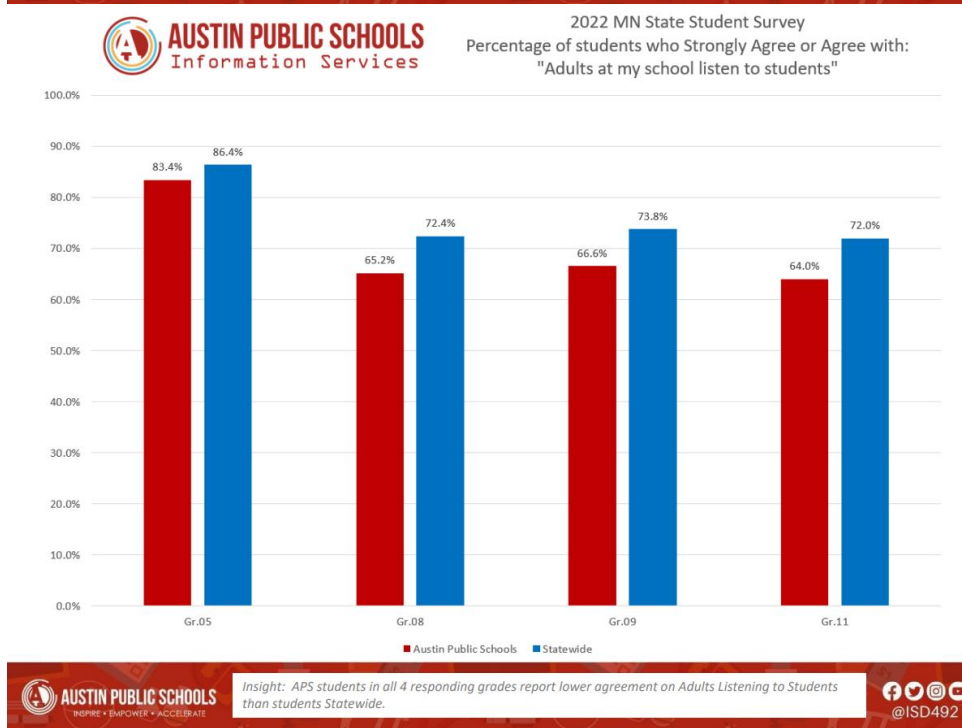
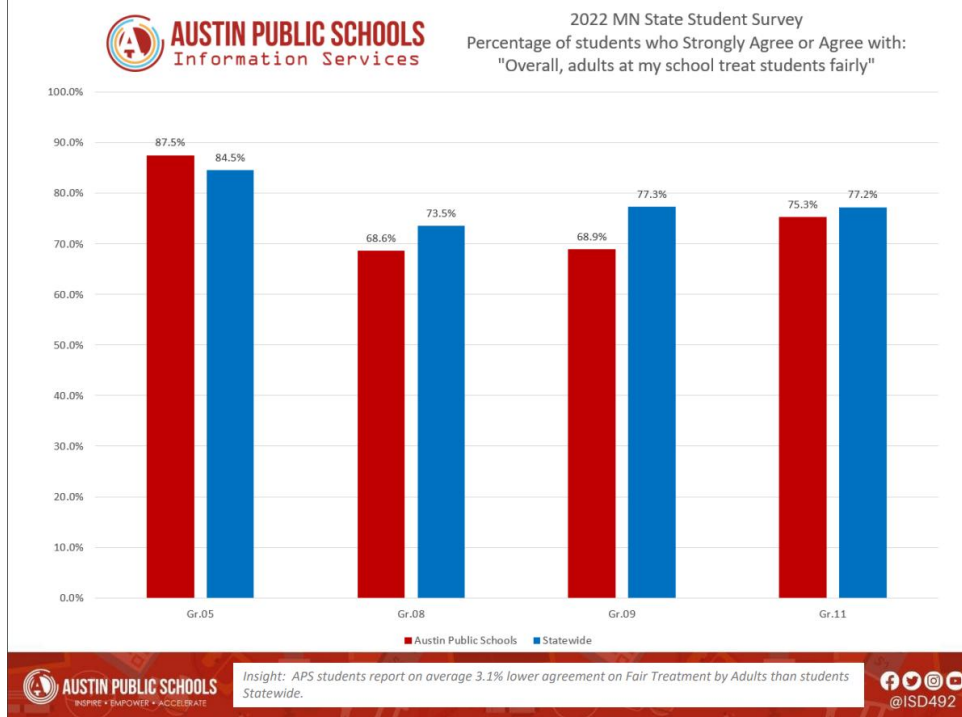
Students increased their knowledge of habitat and its uses in their lives. The number who reported they can explain what energy is increased from 23 to 55.

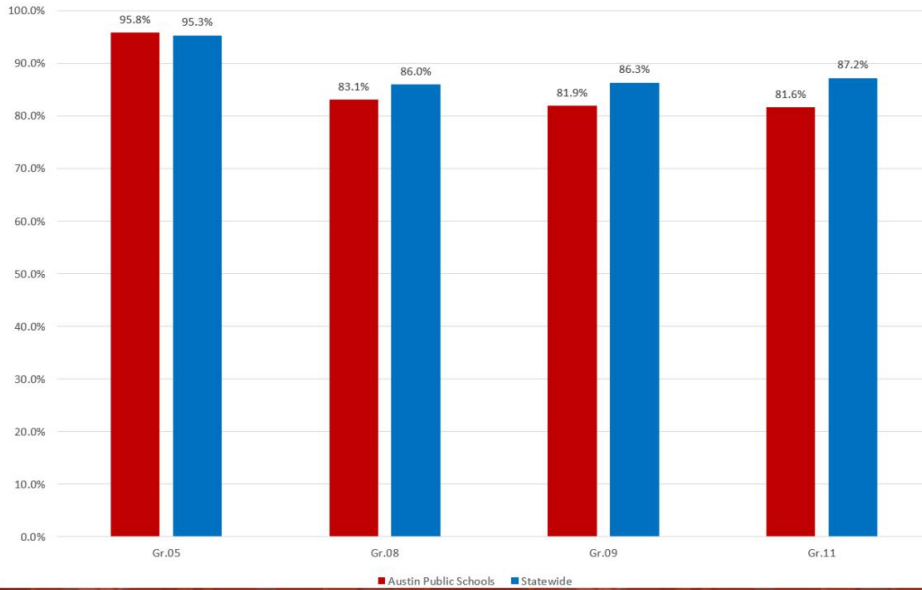
Goal 2: The graduation rate for Black/African American students in Austin Public Schools will increase from 75.0% in 2021 to $\geq 80.0\%$ in 2026.

This goal has been met. The black student graduation rate exceeded the 80% target, at an 84.9% graduation rate in 2024.

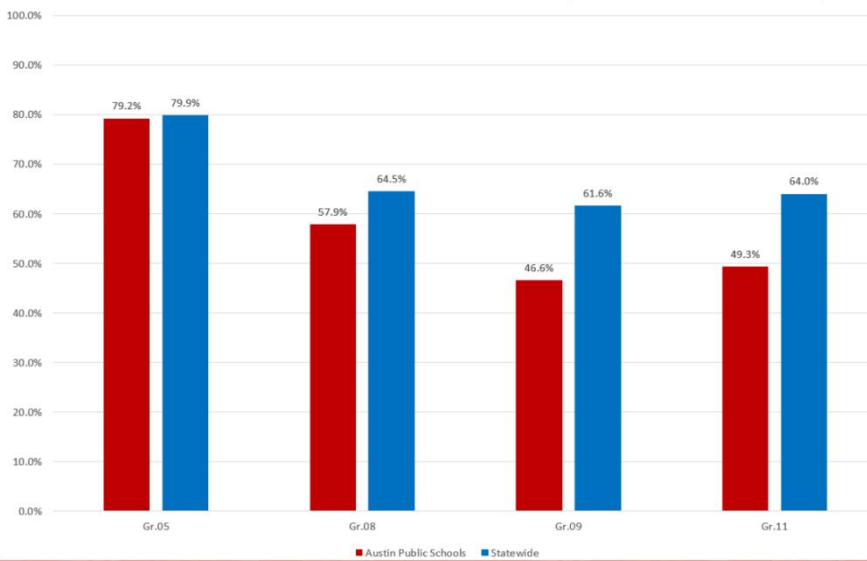


Goal 3: Student responses to Minnesota Student Survey questions assessing teacher/student relationships will increase to reflect 90% or higher rate of students responding agree/strongly agree. (See KIPs for baseline data regarding specific questions.) Data about the 2025 Minnesota Student Survey has not yet been released. This report will be updated with the most current data when it becomes available. The graphs below reflect the 2022 data.





Insight: APS students do report a high level of agreement that Teachers Care about Students, but is still over 3% lower on average than students Statewide.



Insight: APS students report on average 9.3% lower agreement on Teacher's Personal Interest in Students than students Statewide.

Key Insights

- Austin Public Schools outperform statewide averages in Grade 5 for fair treatment but face challenges in other grades, particularly Grades 8-11, where perceptions of fairness and teacher interest are significantly lower than statewide percentages.
- There is a notable decline in student perceptions of being listened to and teachers' personal interest from Grade 5 to higher grades.

- Perception of teacher care remains relatively high in Austin Public Schools, though it also dips slightly in upper grades compared to the state. These findings suggest areas for improvement in fostering better student-teacher relationships and perceptions of fairness, particularly in the middle and high school levels.

Section II: Assessing and Evaluating Student Progress

<https://www.austin.k12.mn.us/district-offices/information-services/assessment-overview>

Student progress toward meeting state and local academic standards is measured through the examination of student data during data meetings and at the individual classroom level. Corresponding adjustments in curriculum and instruction are made and intervention necessary are implemented.

Assessment is an ongoing process which includes screening, progress monitoring and diagnostic assessments.

Standardized assessments such as the Minnesota Comprehensive Assessment-III or Minnesota Comprehensive Assessment-IV (MCA-III/MCA-IV), Pre-ACT assessment, and ACT assessments, are administered yearly. The MCA-IV assessments are administered to students in reading (grades 3-8, 10), and science (grades 5, 8 & 10) in the spring. The MCA-III assessment is administered to students in mathematics (grades 3-8, 11). The ACT is administered to students in grades 11-12. Data from these assessments are used to determine if students are on-track to develop the skills necessary to succeed in entry-level college courses by the time they leave high school.

District wide benchmark screening assessments are given three times yearly. All students in kindergarten through grade 8 are assessed in September, January and May using Star Reading and Math Assessments as well as FastBridge for grades k-3. In addition, the Capti ReadBasix assessment is administered annually to 9-12 students as a universal literacy screener and is also administered annually as a dyslexia screener to qualifying students in grades 4-8.

Curriculum-based assessments (i.e. common summative and formative assessments) are administered to assess students' growth toward local, state, and national standards in grades K-12. These assessments are aligned to the standards and data is used to make instructional decisions. Likewise, data is used to determine whether students have acquired the knowledge and skills to be on-track to meet grade level student achievement benchmarks.

Based on student data, more diagnostic assessment is sometimes necessary. Some students whose assessment data shows them to be at-risk for reading difficulty are assessed individually with the PRESS Inventory, or STAR Assessment to determine appropriate intervention placement and instruction.

All students who are receiving strategic (Tier II) or intensive (Tier III) interventions are progress monitored at least every two weeks, often weekly. The type of progress monitoring tool depends on the type of intervention the student is receiving. There are standard protocols for administering each of these progress monitoring assessments. Progress monitoring data are reviewed at least every six weeks, often more frequently, to determine the next steps in serving students. Some students may no longer need intervention, need a change in intervention, or be making expected growth with it. Teachers use this data alongside classroom measures to support changes to services.

Austin Public Schools (0492-01): District Assessment Program 2025-2026

	PreK	KG	1	2	3	4	5	6	7	8	9	10	11	12
TS Gold	●●●													
FAST earlyReading CBMs*		+++	+++	+++	+++									
FAST earlyMath CBMs*		●●●												
FAST CMBReading: ORF			+++	+++	+++									
STAR CBM: Passage Oral Reading						●●●	●●●	●●●						
STAR Reading [Ⓜ]			●●●	●●●	●●●	●●●	●●●	●●●	●●●	●●●	●●●	●●●	●●●	●●●
STAR Math [Ⓜ]			●●●	●●●	●●●	●●●	●●●	●●●	●●●	●●●	●●●	●●●	●●●	●●●
STAR CBM-P.M. Tools Reading/Mathematics			●●●	●●●	●●●	●●●	●●●	●●●	●●●	●●●				
Stanford ROAR (Rapid Online Assessment of Reading)											●	●	●	●
Capti ReadBasix						+	+	+	+	+	+	+	+	+
mySAEBRS (STAR Gr.04+)						●●●	●●●		●●●	●●●				
CogAT: Cognitive Abilities Test				●		●								
ACCESS for EL's [Ⓜ]		■	■	■	■	■	■	■	■	■	■	■	■	■
MCA & MTAS: [Ⓜ] Reading					+	+	+	+	+	+		+		
MCA & MTAS: [Ⓜ] Mathematics					+	+	+	+	+	+			+	
MCA & MTAS: [Ⓜ] Science							+			+		←+→		
NAEP* (National Assessment of Ed Programs)						●				●				●
ACT [Ⓜ]													●	

- + - Required for federal and state accountability. Developed and administered by the state of MN (includes MCA's and SpEd Assessments).
- + - Required for MN READ Act accountability. Students who scored below benchmark on STAR/ROAR will take Gated Dyslexia Screener from Capti ReadBasix.
- - Required for English Learners for federal Title III accountability. Used as exit criterion for state funding.
- - Denotes universal test administrations that occur multiple times per year (Fall, Winter, Spring).
- - Denotes targeted (specific students) test administrations that occur multiple times per year (Fall, Winter, Spring).
- + - FAST earlyReading CBM's vary by grade and season – please reference the APS Local Literacy Team Assessment Plan for more detail.
- ** - Not required annually, but through specific selection processes.

v.2025.08.01



APS Grade Level Student Achievement Benchmarks

The Austin Public School District has established a system of benchmark target scores which link local assessments to predicted achievement on statewide assessments as well as college and career readiness. The charts below provide a consistent set of target scores for student performance across measures and time.

Table 2. Star Reading and Star Math Unified score equivalents for each MCA-III achievement level range

Star Reading Unified cut-score equivalents				
Grade	Does Not Meet	Partially Meets	Meets	Exceeds
3	< 950	950 – 982	983 – 1047	≥ 1048
4	< 982	982 – 1021	1022 – 1078	≥ 1079
5	< 997	997 – 1037	1038 – 1100	≥ 1101
6	< 1033	1033 – 1068	1069 – 1124	≥ 1125
7	< 1062	1062 – 1093	1094 – 1146	≥ 1147
8	< 1077	1077 – 1108	1109 – 1164	≥ 1165
Star Math Unified cut-score equivalents				
Grade	Does Not Meet	Partially Meets	Meets	Exceeds
3	< 939	939 – 972	973 – 1022	≥ 1023
4	< 984	984 – 1015	1016 – 1065	≥ 1066
5	< 1024	1024 – 1072	1073 – 1120	≥ 1121
6	< 1048	1048 – 1092	1093 – 1141	≥ 1142
7	< 1062	1062 – 1117	1118 – 1155	≥ 1156
8	< 1076	1076 – 1126	1127 – 1162	≥ 1163

Benchmark : Early Reading English : KG

Measure	Metric	Risk Level	Fall	Winter	Spring
Concepts of Print	# Correct/12	Some Risk	< 7.0	< 11.0	< 12.0
		High Risk	< 5.0	< 9.0	< 10.0
Onset Sounds	# Correct/16	Some Risk	< 11.0	< 16.0	< 16.0
		High Risk	< 5.0	< 13.0	< 14.0
Letter Names	Rate	Some Risk	< 14.0	< 42.0	< 50.0
		High Risk	< 3.0	< 30.0	< 38.0
Letter Sounds	Rate	Some Risk	< 3.0	< 26.0	< 41.0
		High Risk	< 0.0	< 13.0	< 27.0
Word Rhyming	# Correct/16	Some Risk	< 6.0	< 13.0	< 14.0
		High Risk	< 3.0	< 7.0	< 9.0
Word Blending	# Correct/10	Some Risk	< 5.0	< 6.0	< 9.0
		High Risk	< 1.0	< 1.0	< 7.0
Word Segmenting	# Correct/34	Some Risk	< 3.0	< 25.0	< 30.0
		High Risk	< 0.0	< 10.0	< 24.0
Decodable Words	Rate	Some Risk	< 0.0	< 3.0	< 10.0
		High Risk	< 0.0	< 1.0	< 4.0
Nonsense Words	Rate	Some Risk	< 3.0	< 6.0	< 12.0
		High Risk	< 0.0	< 2.0	< 6.0
Sight Words	Rate	Some Risk	< 1.0	< 9.0	< 13.0
		High Risk	< 0.0	< 4.0	< 4.0
Sentence Reading	Rate	Some Risk	< N/A	< N/A	< N/A
		High Risk	< N/A	< N/A	< N/A
Oral Repetition	# Correct/40	Some Risk	< 18.0	< 22.0	< 25.0
		High Risk	< 10.0	< 17.0	< 21.0
CBMR-English	Rate	Some Risk	< N/A	< N/A	< N/A
		High Risk	< N/A	< N/A	< N/A
Early Reading English	Composite Score	Some Risk	< 32.0	< 50.0	< 64.0
		High Risk	< 28.0	< 42.0	< 56.0

Benchmark : Early Reading English : ONE

Measure	Metric	Risk Level	Fall	Winter	Spring
Concepts of Print	# Correct/12	Some Risk	< 11.0	< 12.0	< N/A
		High Risk	< 10.0	< 11.0	< N/A
Onset Sounds	# Correct/16	Some Risk	< 16.0	< 16.0	< N/A
		High Risk	< 15.0	< 15.0	< N/A
Letter Names	Rate	Some Risk	< 41.0	< 54.0	< N/A
		High Risk	< 31.0	< 43.0	< N/A
Letter Sounds	Rate	Some Risk	< 31.0	< 43.0	< 52.0
		High Risk	< 21.0	< 31.0	< 45.0
Word Rhyming	# Correct/16	Some Risk	< 14.0	< 15.0	< N/A
		High Risk	< 9.0	< 10.0	< N/A
Word Blending	# Correct/10	Some Risk	< 10.0	< 10.0	< 10.0
		High Risk	< 7.0	< 9.0	< 9.0
Word Segmenting	# Correct/34	Some Risk	< 28.0	< 31.0	< 32.0
		High Risk	< 22.0	< 27.0	< 28.0
Decodable Words	Rate	Some Risk	< 6.0	< 17.0	< 28.0
		High Risk	< 2.0	< 9.0	< 16.0
Nonsense Words	Rate	Some Risk	< 10.0	< 17.0	< 22.0
		High Risk	< 4.0	< 10.0	< 13.0
Sight Words	Rate	Some Risk	< 16.0	< 49.0	< 65.0
		High Risk	< 5.0	< 19.0	< 40.0
Sentence Reading	Rate	Some Risk	< 12.0	< 51.0	< N/A
		High Risk	< 4.0	< 27.0	< N/A
Oral Repetition	# Correct/40	Some Risk	< 25.0	< 28.0	< 28.0
		High Risk	< 22.0	< 25.0	< 25.0
CBMR-English	Rate	Some Risk	< 14.0	< 37.0	< 66.0
		High Risk	< 6.0	< 16.0	< 30.0
Early Reading English	Composite Score	Some Risk	< 33.0	< 52.0	< 66.0
		High Risk	< 25.0	< 36.0	< 44.0

Section III. Assessing and Evaluating Curriculum and Instruction

Program Review and Curriculum Improvement

The Program Review and Continuous Curriculum Improvement Cycles are designed to review curricular/program areas and provide continuous improvement for teaching and learning in Austin Public Schools with input from a variety of stakeholders including, staff, administration, students, families, school board, and community. In response to staff feedback, specific processes, schedule and clear articulation of curriculum review was imperative for all staff to know what is on the horizon while ensuring our recourses and curriculum were having the desired outcomes for our students.

The Curriculum and Program review system is divided into 2 cycles, a formal program review cycle and an implementation/continuous improvement cycle. These cycles are based on years and the curriculum purchase cycle but can be adjusted on need if a curricular areas/programs is not meeting their intended outcomes, if there is a MN standards revision, or a change in MN assessments.

The Continuous Curriculum Improvement Cycle consists of an ongoing process of implementation evaluation and consideration of whether the program is meeting intended outcomes. Departments will work through this model of continuous improvement throughout their curriculum and instruction cycle.

1. Program Installation-1st year of implementation
2. Early Program Implementation
3. Full Program Implementation
4. Program Sustainability-Program implementation is considered standard work

Curriculum Review, Selection, and Implementation

APS employs a comprehensive system to periodically review and evaluate the effectiveness of all district curriculum and instruction. The primary goal is to develop and guaranteed and viable curriculum. This is one in which the agreed upon essential content and skills are covered within adequate instructional time. The review involves teacher collaboration, parent/community input, reflective inquiry, and decision making based on best practices, current research, district data, and state/federal mandates.

The following process occurs over a 2-3 year process within a content area:

Phase/Timeline	Team Members	Process
Program Evaluation	<ul style="list-style-type: none"> • T&L 	<p style="text-align: center;">Graduation Requirements and Staffing</p> <p>Gather graduation requirements, staff allocations, and licensing information.</p>
Program Evaluation	<ul style="list-style-type: none"> • T&L • Instructional Coach • Department Chair • Building Admin 	<p style="text-align: center;">Curriculum Adoption and Implementation</p> <p>Review the stages of the curriculum adoption process:</p> <ul style="list-style-type: none"> • Curriculum Evaluation • Design • Purchase • Implementation • Sustainment
Program Evaluation	<ul style="list-style-type: none"> • T&L • Instructional Coach • Department Members 	<p style="text-align: center;">Course Overview</p> <p>Review courses offered including course description, materials used, instructional time, and students who take the course.</p>
Program Evaluation	<ul style="list-style-type: none"> • Director of Information Services • T&L • Instructional Coach • Department Members 	<p style="text-align: center;">Changes in Programming</p> <p>Review changes in your program since you last adopted curriculum. This may include changes in standards, co-teaching, new course offerings, etc.</p>
Program Evaluation	<ul style="list-style-type: none"> • T&L • Instructional Coach • Department Members 	<p style="text-align: center;">Data Presentation</p> <p>Presentation on district demographic data and academic performance.</p>
Program Evaluation	<ul style="list-style-type: none"> • T&L • Instructional Coach • Department Members 	<p style="text-align: center;">Instructional Frameworks, Practices, and Strategies</p> <p>Review and discuss instructional practices including reading, writing, assessment, and collaboration.</p>
Program Evaluation	<ul style="list-style-type: none"> • T&L • Instructional Coach • Department Members 	<p style="text-align: center;">Stakeholder Feedback</p> <p>Gather information from students about their learning experience in the content area.</p> <p>Gather input from the World Best Workforce about learning experience in the content area.</p>
Program Design	<ul style="list-style-type: none"> • T&L • Instructional Coach • Department Members 	<p style="text-align: center;">Current Literature and Research</p> <p>Read and discuss current research in equity and the content area.</p>
Program Design	<ul style="list-style-type: none"> • T&L • Instructional Coach • Department Members 	<p style="text-align: center;">Standards Review and Alignment</p> <p>Review the standards and benchmarks.</p> <p>Write I can statements to clearly articulate what students need to be able to know and do.</p> <p>Align standards and benchmarks to units of study.</p>
Program Design	<ul style="list-style-type: none"> • T&L 	<p style="text-align: center;">Guiding Change</p>

	<ul style="list-style-type: none"> • Instructional Coach • Tech Integrationist • Department Chair • Department Members • Building Admin • Tech Services • Info Services 	Review and determine current context (all the work up to this point), desired results, and unacceptable means that need to be considered as we review and purchase curriculum.
Program Design	<ul style="list-style-type: none"> • T&L • Instructional Coach • Tech Integrationist • Department Chair • Department Members • Building Admin • Business Office 	<p style="text-align: center;">Curriculum and Materials to Consider</p> <p>List curriculum that we would like to review in the process including information from other districts and links to the materials. Engage the business office in a conversation about using Spend Bridge for cost effective purchasing.</p>
Program Design	<ul style="list-style-type: none"> • T&L • Tech Services • Info Services • Building Admin 	<p style="text-align: center;">Curriculum Review</p> <p>Vet resources using Ed Reports, What Works Clearinghouse and other resources. Determine if the curriculum technology is compliant with the district. Make recommendations for products to be reviewed. Engage business office and Spend Bridge in selection/purchase conversations.</p>
Program Design	<ul style="list-style-type: none"> • T&L • Instructional Coach • Tech Integrationist • Department Chair • Department Members • Building Admin • Tech Services • Info Services • Business Office 	<p style="text-align: center;">Curriculum Presentations</p> <p>Schedule presentations Debrief the presentations and make recommendations for moving forward. Possible unit or lesson pilots of the curriculum. Engage business office and Spend Bridge in selection/purchase conversations.</p>
Program Design	<ul style="list-style-type: none"> • T&L 	<p style="text-align: center;">Striving for Comprehensive Achievement and Civic Readiness</p> <p>Review information about the curriculum presentations, gather feedback, and share next steps.</p>
Implementation Plan and Purchase	<ul style="list-style-type: none"> • T&L • Instructional Coach • Tech Integrationist • Department Chair • Building Admin • Tech Services • Info Services • Business Office 	<p style="text-align: center;">Selection and Purchase</p> <p>Engage business office and Spend Bridge in selection/purchase conversations. Determine which curriculum will be purchased and the number of materials. Finalize purchase agreements.</p>

		<p>Determine technology needs, apps, programs etc. that need to be added to the computer image or software center.</p> <p>Update budget worksheet to track expenses.</p>
Implementation Plan and Purchase	<ul style="list-style-type: none"> • T&L • Instructional Coach • Tech Integrationist • Department Chair • Department Members • Building Admin 	<p>Professional Development and Curriculum Writing</p> <p>Determine content specific professional development needs and schedule time.</p> <p>Departments may request district curriculum writing time/funds. Use linked forms.</p> <p>Completed curriculum writing should be turned into the principal and T&L. Work completed will be added to the T&L curriculum website.</p>
Implementation Plan and Purchase	<ul style="list-style-type: none"> • T&L • Instructional Coach • Tech Integrationist • Department Chair • Department Members • Building Admin 	<p>Collect Old Materials</p> <p>Collect and box up all old materials. Including the inventory list to see if any materials can be sold.</p> <p>Determine what existing or old technology will not be needed or used. Work with tech integrationist to remove these items from the image or software center.</p>
Early Implementation	<ul style="list-style-type: none"> • T&L • Instructional Coach • Tech Integrationist • Department Chair • Department Members • Building Admin 	<p>Unit Planning</p> <p>Unit planning may include developing scope and sequence, standards and benchmark alignment, and unit planning. Complete documents will be added to the T&L curriculum website.</p>
Early Implementation	<ul style="list-style-type: none"> • T&L • Instructional Coach • Tech Integrationist • Department Chair • Department Members • Building Admin 	<p>Curriculum Implementation</p> <p>Write, update, and reflect on unit plans. What is working, what needs to be adjusted? How do you know?</p> <p>Develop common formative and summative assessments.</p> <p>Identify and align resources – core and supplemental intervention.</p> <p>Identify outcomes to measure curriculum, instruction, and program effectiveness. What data will be collected?</p>
Full Implementation	<ul style="list-style-type: none"> • T&L • Instructional Coach • Tech Integrationist • Department Chair • Department Members • Building Admin 	<p>Implementation</p> <p>Review data and monitor progress of curriculum, instruction, and program effectiveness data.</p> <p>What does the data tell us? What adjustments might need to be made (instructional approaches, professional development, resources)?</p> <p>Identify any professional development needs and schedule.</p>
Sustainment	<ul style="list-style-type: none"> • T&L 	<p>Sustainment</p>

	<ul style="list-style-type: none"> • Instructional Coach • Tech Integrationist • Department Chair • Department Members • Building Admin 	<p>Review data and monitor progress of curriculum, instruction, and program effectiveness data.</p> <p>What does the data tell us? What adjustments might need to be made (instructional approaches, professional development, resources)?</p> <p>Identify any professional development needs and schedule.</p>
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Selection of Instructional Materials

Austin Public Schools have policies and procedures for the selection of textbooks and other curriculum materials. This process includes regular feedback and guidance from the CACR to gather input and direction within the selection process. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain textbooks or instructional materials. Contact the Office of Teaching and Learning at 507-460-1912 for more information.

Principal and Teacher Evaluation Process

APS has a comprehensive principal and teacher evaluation system as a part of the continuous improvement model.

The purpose of the teacher evaluation system is to foster teacher growth, articulate expectations, assess performance in the instructional domain, and develop staff to ensure high levels of learning for all students. The evaluation system includes an individual growth and development plan with annual goal setting, peer review, and formal evaluation. Professional development through PLC’s and instructional coaching provides teachers with training in the instructional model and support implementing high impact instructional strategies.

The purpose of the principal evaluation system is to continue development for principals in the five domains of leadership and ensure the APS excels at the highest level. The Superintendent evaluates principals on school performance data, state and school performance measures, and progress in their site improvement plan processes.

The district evaluates the degree to which schools with a higher concentration of students of color and low income students are being taught by highly effective teachers. All teachers in the APS system are fully licensed for the teaching assignment. The district has 4 grade K-4 buildings. Otherwise, all other sites are centers with all students from the community attending.

Section IV. Strategies for Improving Instruction and Curriculum

APS Staff Development

The District Staff Development Advisory Committee is charged with reviewing the district operational plan that drives each site improvement plans which articulate the aligned professional development goals for APS. Ultimately, professional development is intended to improve instruction and ultimately student achievement. All professional development is aligned to the District Strategic Priorities in the District Operational Plan:

Strategic Priorities (*drivers of our continuous improvement*):

- A. Support and resources to ensure a safe and welcoming learning environment
- B. Packer Profile for all students
- C. District-wide multi-tiered systems of supports for all learners
- D. Excellence in resource management

The District Operational Plan consists of learning work and implementation work that are the “doing” tasks driving professional development across the system. Learning Work are the items members of the system will learn about over the course of the year to determine if they are aligned with the strategic priorities for implementation. Implementation Work Change Readiness and Management are those elements that will prepare the system to change course and move from learning to action. Professional learning occurs throughout the implementation process to work towards standard.

Staff development efforts across Austin Public Schools are strategically aligned with the APS Instructional Model, which serves as the foundation for high-quality teaching and learning. This model—centered around the interconnected pillars of **Engagement, Environment, Equity, and Evidence**—guides professional learning priorities and ensures that instructional practices are both intentional and impactful. Through targeted development in areas such as the Gradual Release of Responsibility, Social Emotional Learning, Multi-Tiered Systems of Support, and Continuous Curriculum Improvement, educators are equipped to create inclusive, data-informed, and student-centered classrooms. The district’s Strategic Roadmap further reinforces this alignment, ensuring that staff development initiatives directly support the instructional vision and lead to measurable improvements in student outcomes.

District-Wide Staff Development Themes and Building Plans for 2025-26

The professional development themes and building-level plans for the 2025–2026 school year are intentionally aligned with the Austin Public Schools Strategic Plan. Each site has developed a tailored approach to professional learning that supports district-wide priorities such as literacy through the Science of Reading, data-informed instruction via EduClimber, and strengths-based leadership. These plans reflect a commitment to instructional excellence, collaborative culture, and student-centered practices, ensuring that every building contributes meaningfully to the district’s overarching goals.

District-Wide Themes

These themes are consistent across all buildings and are reinforced throughout the year:

- Strengths-Based Leadership & Collaboration
- Science of Reading (SOR) & Functional Phonics
- High-Impact Teaching Strategies (HITS)
- EduClimber & Data Literacy
- Family Engagement & Communication
- CPI Training for SPED Staff & Paraprofessionals
- Strategic Planning & PLC Development

Building-Specific Themes

CLC/ABE

- Summer Institute & Screening Practices
- SMART/TS Gold & LETRS Implementation
- OL/LA Training Integration
- Cultural Awareness & Burlington PD

Neveln

- Functional Phonics & Morphology
- Zones of Regulation & PBIS
- EduClimber & Data-Driven Instruction
- Strategic Planning & Collaboration
- FBA & Responsive Classroom

Sumner

- Functional Phonics & Morphology
- Digital Literacy, AI Integration
- Bridge to Practice (SOR/HITS)
- Family Engagement & SMART Goals
- Staff Collaboration & Strategic Planning

Banfield

- Functional Phonics & Morphology
- Help for Billy & Trauma-Informed Practices
- Instructional Coaching Cycles
- EduClimber & Data Literacy
- Kagan Structures & Team Building

Southgate

- Functional Phonics & Morphology
- Zones of Regulation & Safe Spaces
- EduClimber & Play-Based Learning
- Responsive Classroom & FBA
- Strategic Planning & Collaboration

IJ Holton

- Grade-Level CORE Meetings
- BARR Implementation
- Progress Communication with Parents
- Can Do Descriptors & SPED Training
- EduClimber & Infinite Workflow

Ellis

- Co-Teaching Foundations & Pair Development
- BARR & PLC Plus
- HITS & SPED Strategies
- Parent Communication & Emergency Procedures
- AI & Wellness Rotations

AHS/AOA/ALC

- Strengths Deliberative Development
- Grading & Reporting Practices
- Packer Profile & Schoollinks
- Data-Driven Decision Making
- EL & SPED Certification (WIDA, Screener)

COOP

- CPI Training for SUN Paraprofessionals
- Collaboration with AOA/ALC Seminar Work

- Participation in District-Wide PD Events

Staff Development Activities – Alignment and Delivery

Staff development activities across all buildings in the district are designed to support continuous professional growth and align with strategic goals. A variety of professional development formats are offered, including in-person workshops, PLCs, instructional coaching cycles, online modules, and district-wide keynote sessions. These activities occur regularly throughout the school year, with full-day sessions scheduled monthly and weekly PLCs embedded into building routines. The PD content is closely aligned with district and site goals such as implementing the Science of Reading (SOR), enhancing instructional practices through High-Impact Teaching Strategies (HITS), and fostering strengths-based leadership. Notable initiatives include the integration of EduClimber for data literacy, targeted support for SPED staff through CPI training, and innovative use of AI and digital tools to enhance teaching and learning.

Participation Data

Tracking participation in professional development activities is essential for understanding engagement, identifying trends, and ensuring equitable access across all buildings. This information will help evaluate the reach and impact of staff development efforts and guide future planning to meet the evolving needs of educators.

% of APS Staff in Attendance for Professional Learning													
District	8/14/2024	8/15/2024	8/19/2024	8/20/2024	8/21/2024	8/22/2024	9/23/2024	10/16/2024	11/5/2024	1/20/2025	2/17/2025	3/17/2025	4/21/2025
Certified Staff:	100.00%	84.62%	100.00%	100.00%	100.00%	100.00%	100.00%	92.31%	92.31%	92.31%	92.31%	84.62%	84.62%
Non-Certified Staff:	x	x	x	x	x	x	x	x	x	x	x	x	x
AHS/ALC/AOA													
Certified Staff:	96.26%	95.33%	95.33%	95.33%	97.20%	96.26%	95.33%	92.52%	89.72%	85.05%	88.79%	87.85%	94.39%
Non-Certified Staff:	x	x	x	x	x	96.43%	x	92.86%	85.71%	75.00%	82.14%	75.00%	x
Ellis													
Certified Staff:	98.28%	96.55%	96.55%	100.00%	100.00%	96.55%	91.38%	82.76%	91.38%	91.38%	82.76%	84.48%	74.14%
Non-Certified Staff:	x	x	x	x	x	93.33%	x	73.33%	80.00%	86.67%	53.33%	60.00%	x
IJ Holton													
Certified Staff:	92.98%	92.98%	91.23%	94.74%	96.49%	94.74%	85.96%	84.21%	94.74%	84.21%	92.98%	82.46%	87.72%
Non-Certified Staff:	x	x	x	x	x	100.00%	x	86.67%	86.67%	86.67%	80.00%	93.33%	x
Banfield													
Certified Staff:	97.96%	93.88%	97.96%	97.96%	97.96%	93.88%	95.92%	95.92%	91.84%	85.71%	91.84%	93.88%	95.92%
Non-Certified Staff:	x	x	x	x	x	94.44%	x	88.89%	88.89%	61.11%	66.67%	100.00%	x
Neveln													
Certified Staff:	93.55%	96.77%	96.77%	93.55%	96.77%	93.55%	96.77%	90.32%	90.32%	87.10%	83.87%	96.77%	96.77%
Non-Certified Staff:	x	x	x	x	x	100.00%	x	100.00%	92.31%	76.92%	76.92%	84.62%	x
Southgate													
Certified Staff:	100.00%	97.87%	100.00%	100.00%	100.00%	100.00%	91.49%	95.74%	93.62%	95.74%	91.49%	91.49%	95.74%
Non-Certified Staff:	x	x	x	x	x	100.00%	x	86.96%	82.61%	73.91%	78.26%	91.30%	x
Sumner													
Certified Staff:	97.22%	97.22%	97.22%	100.00%	97.22%	100.00%	97.22%	97.22%	86.11%	88.89%	91.67%	86.11%	97.22%
Non-Certified Staff:	x	x	x	x	x	100.00%	x	100.00%	81.82%	90.91%	100.00%	100.00%	x
COOP													
Certified Staff:	91.67%	83.33%	100.00%	100.00%	100.00%	100.00%	100.00%	91.67%	91.67%	100.00%	83.33%	100.00%	83.33%
Non-Certified Staff:	x	x	x	x	x	94.44%	x	94.44%	83.33%	83.33%	72.22%	88.89%	x
CLC / ABE													
Certified Staff:	97.44%	94.87%	94.87%	97.44%	97.44%	94.87%	97.44%	97.44%	94.87%	89.74%	92.31%	97.44%	89.74%
Non-Certified Staff:	x	x	x	x	x	100.00%	x	100.00%	90.00%	70.00%	70.00%	80.00%	x

Assessment of Professional Development Effectiveness

To ensure professional development activities are impactful and aligned with district goals, a multi-faceted assessment approach will be implemented. Effectiveness will be measured through a combination of staff feedback surveys, PLC reflections, and instructional walkthroughs. EduClimber data will be used to monitor changes in instructional practices and student outcomes, providing quantitative evidence of PD impact. Coaching cycles will include goal-setting and progress monitoring components, allowing for personalized growth tracking. Additionally, participation in online modules and workshops will be logged and reviewed to ensure engagement and relevance. Alignment with district and site goals will be assessed through strategic planning reviews and

leadership team evaluations. Notable initiatives, such as the integration of AI tools and strengths-based leadership development, will be evaluated through staff input and implementation fidelity checks. Please see the CACR goals and progress measures to assess effectiveness in professional development.

Progress Toward Goals

As part of our ongoing commitment to acceleration, the Austin Public Schools Board reviews data to reflect on progress toward our district and site goals. APS utilizes district Vision Cards as a tool that clearly communicates the district’s goals, priorities, and progress toward achieving its vision for student success. It functions like a report card for the district, aligning daily work with strategic goals and providing a transparent snapshot of performance in key areas such as student achievement, college and career readiness, equity, safe learning environments, staff development, and family engagement. Each goal area includes specific data measures that help track progress and identify areas for improvement. These indicators are monitored over time to show whether the district is meeting its targets. Below are measures within the district Vision Cards that highlight successes and areas for growth related to professional development focus areas throughout the system.

Strategic Priorities (drivers of our continuous improvement):

A. Support and resources to ensure a safe and welcoming learning environment

Measure	% Wt.	Year	Level 1 Intervention 1.0-1.9	Level 2 High Concern 2.0-2.9	Level 3 Baseline 3.0-3.9	Level 4 Progressing 4.0-4.9	Level 5 Vision 5.0+
“At my school, teachers care about students” MN Student Survey Agree/Strongly Agree	40	21-22 <small>(baseline)</small>	Less than 77.9%	78.0% - 85.9%	86.00%	86.1% - 94.0%	95% or higher
		24-25				86.56%	

B. Packer Profile for all students

Measure	% Wt.	Year	Level 1 Intervention 1.0-1.9	Level 2 High Concern 2.0-2.9	Level 3 Baseline 3.0-3.9	Level 4 Progressing 4.0-4.9	Level 5 Vision 5.0+
Community Survey – School Perceptions Prepares students to be ready for careers and/or college.	20	21-22 Staff	Less than 3.0	3.00-3.53	3.54	3.55-4.99	5 or higher
		23-24 Staff				3.64	
		21-22 Parents	Less than 3.0	3.00-3.52	3.53	3.54-4.99	5 or higher
		23-24 Parents		3.49			
		21-22 Other	Less than 3.0	3.00-3.64	3.65	3.66-4.99	5 or higher
		23-24 Other		3.39			

C. District-wide multi-tiered systems of supports for all learners

Measure	% Wt.	Year	Level 1 Intervention 1.0-1.9	Level 2 High Concern 2.0-2.9	Level 3 Baseline 3.0-3.9	Level 4 Progressing 4.0-4.9	Level 5 Vision 5.0+
Read well by 3rd grade as measured by Statewide Accountability Assessments <i>(Pending READ Act)</i>	20	20-21 <small>(baseline)</small>	Less than 30.9%	31.0% - 32.3%	32.4% Proficient	32.5% - 94.9%	95.0% or higher
		21-22				33.7% Proficient	
		22-23				35.3% Proficient	
		23-24				37.7% Proficient	
		24-25		28.5%			

D. Excellence in resource management

Measure	% Wt.	Year	Level 1 Intervention 1.0-1.9	Level 2 High Concern 2.0-2.9	Level 3 Baseline 3.0-3.9	Level 4 Progressing 4.0-4.9	Level 5 Vision 5.0+
Fund Balance Management	70	20-21 (baseline)	Less than 5.99%	6.00% - 8.13%	8.14% Audited Unassigned Fund Balance	8.33% - 8.99%	9.00% or greater
		21-22			8.18% Audited		
		22-23					9.15% Audited
		23-24					17.82% Audited
		24-25					FY25 Revised Budget 16.56%
		25-26					FY26 Adopted Budget 12.08%

Annual Staff Development Budget

General fund dollars are allocated to support the strategic plan. Site and district professional development dollars support the strategies identified. Working in collaboration with Title I, II, III and IV, Achievement and Integration Grant, and District Staff Development funds, a budget is formulated to support the implementation of the teaching and learning framework and strategic plan striving to achieve the goals in the district strategic priorities and the CACR plan. Below is an outline of the APS District staff development funds distribution.

Staff Development Funds 24-25		Title Funds Used for Professional Development 24-25	
Site	Sum of Activity	Row Labels	Sum of Activity
AHS	\$192,440.34	District	\$368,029.17
Conferences	\$2,036.72	Chargebacks	\$-
Staff	\$190,403.62	Conferences	\$25,911.57
ALC	\$12,759.49	Curriculum	\$38,868.47
Conferences	\$-	Dues	\$35.00
Staff	\$12,759.49	Food	\$383.38
Banfield	\$88,108.11	Library Books	\$7,957.86
Conferences	\$266.19	Purchased Services	\$2,542.50
Food	\$474.40	Staff	\$262,556.61
Staff	\$87,367.52	Supplies	\$29,221.55
CLC	\$54,747.57	(blank)	\$552.23
Conferences	\$295.00	IJ Holton	\$48,551.45
Staff	\$54,452.57	Chargebacks	\$-
District	\$39,176.33	Staff	\$48,551.45
Conferences	\$4,922.20	Pacelli	\$11,555.13
Dues	\$3,250.00	Conferences	\$1,785.13
Food	\$1,227.35	Curriculum	\$-
Purchased Services	\$9,440.73	Purchased Services	\$9,770.00
Staff	\$20,336.05	Supplies	\$-
Ellis	\$103,224.86	(blank)	
Conferences	\$1,200.00	(blank)	
Staff	\$102,024.86	Grand Total	\$428,135.75
IJ	\$108,266.81		
Conferences	\$288.37		

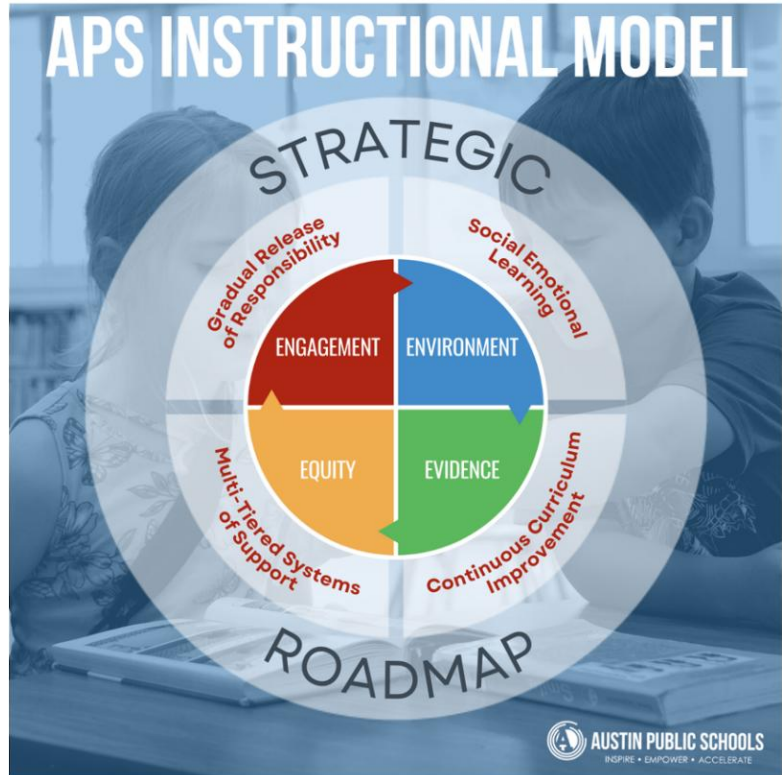
Food	\$205.20	
Staff	\$107,773.24	
Neveln	\$64,443.94	
Conferences	\$457.30	
Food	\$1,831.00	
Staff	\$62,155.64	
Southgate	\$85,832.90	
Conferences	\$280.19	
Staff	\$85,552.71	
Sumner	\$69,970.90	
Conferences	\$736.80	
Food	\$636.13	
Staff	\$68,597.97	
Grand Total	\$818,971.25	

Teaching and Learning Instructional Model

Guided by stakeholder feedback from our Teaching and Learning Analysis as well as the Desired Daily Experience stakeholder feedback guided by strategic planning, the Austin Public Schools Instructional Model was reconstructed to illuminate the values, beliefs and needs to support the cohesion of teaching and learning across the district.

The 4 elements at the center of the model are identified by stakeholders as both wants and needs for our teaching and learning focus.

- **Engagement** describes the attention, curiosity, interests, optimism and passion that both students and staff want from their interactions in the learning environment.
- **Environment** includes a safe and supportive space where teaching, learning and movement are of importance and attended to in all forms and functions.
- **Equity** includes four dimensions (Access, Achievement, Identity and Power) as powerful levers for creating caring, just, inclusive and healthy communities that support all individuals in reaching their fullest potential.
- **Evidence** provides information for teachers and students to focus their teaching and learning to improve student understanding and tailor teaching strategies to accelerate student achievement.



In each of these elements, APS will focus on 4 educational frameworks to guide teaching and learning decision-making and strategy development. All practices intersect with the 4 elements at the center of our model and will be guided by the APS Strategic Roadmap as we progress in the learning and implementation work.

Gradual Release of Responsibility – an instructional model that shifts the cognitive work slowly and intentionally from the teacher to the student.

Social Emotional Learning – a process of acquiring knowledge, skills and attitudes to develop healthy identities, achieve goals, and establish relationships.

Continuous Curriculum Improvement – an ongoing process of curriculum implementation where teachers review unit design, assessments, and student data.

Multi-Tiered Systems of Supports – a proactive approach to ensuring all students have access to high-quality instruction and interventions to meet their needs.

Continuous Improvement Elements

The Continuous Curriculum Improvement Cycle consists of an ongoing process of implementation evaluation and consideration of whether the program is meeting intended outcomes. Within the phases cycle of implementation, continuous improvement and design of the curriculum occurs through the following elements:

- ❖ Standards Alignment

- It is important the curriculum is aligned to standards down to the benchmark level to ensure that students can access the content and skills outlined in those standards.
- ❖ Scope and Sequence / Pacing
 - An overview of the key concepts or units addressed in a program is essential to progress students with content.
- ❖ Teacher Does / Student Does (Look fors and Implementation Expectations)
 - Clear statements that describe an observable teaching or learning behavior, strategy, outcome product or procedure. These behaviors guide implementation and delivery expectations for the curriculum system.
- ❖ Unit Plan Development using Backwards Planning
 - Backwards Planning: An instructional planning approach where students intimately understand the curriculum that starts with the end goal, then works backward to plan lessons and experiences.
 - Unit Plan: A purposeful, clear, articulation of what will be taught, the purpose of the content, the strategies and assessments utilized, and learning experience students will engage in. Unit Plans are often developed during early program implementation when staff have taken an initial run at the curriculum to develop it further.
- ❖ PLC's
 - PLC's grounded in four cross-cutting themes—a focus on equity of access and opportunity, high expectations for all students, a commitment to building individual self-efficacy and the collective efficacy of the professional learning community and effective team activation and facilitation to move from discussion to action. The PLC framework supports educators in considering five essential questions as they work together to improve student learning:
 - Where are we going?
 - Where are we now?
 - How do we move learning forward?
 - What did we learn today?
 - Who benefited and who did not benefit?

Section V: Meeting the Academic Needs of High Performing Students

At Austin Public Schools, our mission is to Inspire, Empower, and Accelerate every one of our learners. The Gifted Services for Talent Development program works to support that mission by recognizing and challenging intellectually gifted and academically talented learners to meet individual academic and affective learning needs.

At Austin Public Schools, our vision is to prepare all learners to make a difference in the world. The Gifted Services for Talent Development program supports that vision by working to be a leader in providing a rigorous continuum of services for intellectually gifted and academically talented learners and a resource to districts and stakeholders, being the catalyst that will challenge and develop tenacious learners and the staff who persevere to serve them.

Our district model for instruction is based on a multi-tiered system of supports. All students receive standards-based core instruction in their classrooms. Teachers differentiate instruction to meet the needs within their classrooms. Tier 2 is designed to give additional targeted instruction for students who need enrichment interventions. Examples of this include pull-out/push-in groups that work on math, reading, or critical thinking skills. There are a few students who need something different than grade-level curriculum. In these cases, a team collaborates to develop an appropriate plan for the student.

Early Entrance to Kindergarten

The school board will allow early school entrance and grade acceleration. The following steps will be followed prior to the school district's decision regarding each individual student case. Students who have met the criteria set by the Austin Public Schools will be allowed to enter kindergarten early. The decision made by the administration shall be final.

1. The parent initiates the request with the elementary principal in whose attendance area the child resides. All requests should be submitted by April 1. Parents will be notified regarding the dispensation of the request no later than June 15.
2. The building principal will arrange a pre-assessment interview involving himself/herself, the central office designee, the parent, and a kindergarten teacher. The primary purpose of the interview is to assemble data on the child such as the child's birth date, preschool experiences, and any other information which might be needed in order to arrive at an eventual decision.
3. The parents may be asked to provide a psychologist's recommendation based on achievement and ability testing. The parents are responsible for all costs incurred to secure the recommendation.
4. After the parent has submitted the necessary data to the building principal, the principal, teacher, and central office designee will meet to determine the findings of the collected data and to make a decision regarding the request for early entrance.
5. The building principal and central office designee will then meet with the parent and relate their decision.

OR

6. The child does not meet the age requirement for kindergarten but has transferred from a state in which he/she did meet the age requirements and was previously enrolled. The parent will need to provide verification of enrollment from the previous district.

Grade Acceleration

Students who have met the criteria set by the Austin Public Schools will be allowed to accelerate.

It is the procedure of the Austin Public Schools to allow grade acceleration providing that the elementary and middle school student meets the following criteria:

1. The parent initiates the request with the building principal in whose attendance area the child resides. All requests should be submitted by April 1. Parents will be notified regarding the dispensation of the request no later than June 15.
2. The building principal will arrange a meeting with himself/herself, the parent, the student's teacher(s), the central office designee and, if applicable, the building principal of the next level.
3. The purpose of the meeting will be to gather data regarding the student's current achievement and abilities. It may be necessary to request further testing in order to make a decision. If that is the case, the parent is responsible for any costs incurred in this process.
4. After all necessary data has been collected the building principal, teacher(s), and the central office designee will make a decision as to whether the student shall be accelerated. The building principal is responsible for communicating the decision to the parent.
5. If the student meets the criteria set by the district, it will be necessary for the student to demonstrate competencies of the grade level(s) that will be missed.



AUSTIN PUBLIC SCHOOLS

INSPIRE • EMPOWER • ACCELERATE

DATE: December 8, 2025
TITLE: Combined Polling Place Resolution
TYPE: Action
PRESENTER: Dr. Joey Page, Superintendent

BACKGROUND: Pursuant to Minnesota Statutes, Section 205A.11, the board may establish a combined polling place for several precincts for school district elections not held on the day of a statewide election. The resolution is applicable to any special election conducted in the following year. The combined polling locations are established by City of Austin election personnel.

RATIONALE: In the case a special election is called that does not run in conjunction with the statewide election, combining the polling places allows for staffing and equipment efficiency at each polling site. Prior to an election being conducted, the school district is required to do a mailing to each household indicating their polling location.

RECOMMENDATION: I recommend the approval of this annual resolution establishing combined polling places for school district elections not held on the day of a statewide election.

**RESOLUTION ESTABLISHING COMBINED POLLING PLACES
FOR MULTIPLE PRECINCTS AND
DESIGNATING HOURS DURING WHICH THE POLLING
PLACES WILL REMAIN OPEN FOR VOTING
FOR SCHOOL DISTRICT ELECTIONS NOT HELD
ON THE DAY OF A STATEWIDE ELECTION**

BE IT RESOLVED by the School Board of Independent School District No. 492, State of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts or parts of precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The board hereby confirms those precincts and polling places so established by those municipalities.

2. Pursuant to Minnesota Statutes, Section 205A.11, the board may establish a combined polling place for several precincts for school district elections not held on the day of a statewide election. Each combined polling place must be a polling place that has been designated by a county or municipality. The following combined polling places are established to serve the precincts specified for all school district special and general elections not held on the same day as a statewide election. This resolution is applicable to any special election conducted in calendar year 2026.

Combined Polling Place: Austin City Hall, 500 Fourth Avenue NE, Austin, MN

This combined polling place serves all territory in Independent School District No. 492 located in the City of Austin, Ward 1, Precinct 1 and Lansing Township.

Combined Polling Place: Austin High School, 301 Third Street NW, Austin, MN

This combined polling place serves all territory in Independent School District 492 located in the City of Austin, Ward 1, Precinct 2; City of Mapleview; Newry Township and Oakland Township.

Combined Polling Place: Banfield Elementary School, 301 17th Street SW, Austin, MN

This combined polling place serves all territory in Independent School District 492 located in the City of Austin, Ward 2, Precinct 2; London Township and Moscow Township.

Combined Polling Place: Ellis Middle School, 1700 Fourth Avenue SE, Austin, MN

This combined polling place serves all territory in Independent School District 492 located in the City of Austin, Ward 3, Precinct 2; Lyle Township and Windom Township.

Combined Polling Place: Southgate Elementary School, 1601 19th Avenue SW, Austin, MN

This combined polling place serves all territory in Independent School District 492 located in the City of Austin, Ward 2, Precinct 1 and Austin Township.

Combined Polling Place: Mower County Senior Citizen Center, 400 Third Avenue NE, Austin, MN

This combined polling place serves all territory in Independent School District 492 located in the City of Austin,
Ward 3, Precinct 1; Red Rock Township; Udolpho Township and Waltham Township.

3. Pursuant to Minnesota Statutes, Section 205A.09, the polling places will remain open for voting for school district elections not held on the same day as a statewide election between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m.

4. The clerk is directed to file a certified copy of this resolution with the county auditors of each of the counties in which the school district is located, in whole or in part, within thirty (30) days after its adoption.

5. As required by Minnesota Statutes, Section 204B.16, Subdivision 1a, the clerk is hereby authorized and directed to give written notice of new polling place locations to each affected household with at least one registered voter in the school district whose school district polling place location has been changed. The notice must be a non-forwardable notice mailed at least twenty-five (25) days before the date of the first election to which it will apply. A notice that is returned as undeliverable must be forwarded immediately to the appropriate county auditor, who shall change the registrant's status to "challenged" in the statewide registration system.

Cece Kroc, Clerk
Austin School Board

Date



DATE: December 8, 2025

TITLE: Review of 2025 Short-term Radon Testing Results

TYPE: Information

PRESENTER: Todd Lechtenberg, Executive Director of Finance and Operations

BACKGROUND:

Our vendor, The Institute for Environmental Assessment, Inc. (IEA) placed three hundred forty-eight (348) AirCheck short term radon testing kits in three hundred and two (302) locations in the following buildings for the purpose of evaluating radon levels:

Austin High School- 96 locations

Annex Building- 40 locations

Ellis Middle School- 104 locations

IJ Holton Intermediate School - 62 locations

Per Minnesota Statute, section 123B.571, school districts are required to report [radon test](#) results at a school board meeting and report results to MDH.

RATIONALE:

The MDH and EPA have established a recommended action level intended to occupied areas of 4.0 picocuries per liter (pCi/L) for an annual average. Testing was conducted during the school days when the building is significantly occupied, and the HVAC system was set on a normal occupied operating schedule.

The radon levels in the sampled locations were below the EPA action level of 4 pCi/L.

RECOMMENDATION:

For informational purposes.

DATE: December 8, 2025
TITLE: APS Site Reports
TYPE: Informational
PRESENTER: Dr. Joey Page, Superintendent

BACKGROUND:

The following is a summary of events and items from our sites.

Austin High School:

- **1. Support and resources to ensure a safe and welcoming learning environment.**
 - Austin High School had a ribbon cutting ceremony for the newly renovated weight room. Thank you to Adam and Caitlin Thielen and the Thielen Foundation for the generous gift. Adam also announced the creation of five \$1000 scholarships over the next ten years for our student athletes.
 - On November 5th, members of the AHS Future Teacher Club rolled up their sleeves at Banfield to help clean and winterize the school garden.
- **2. Packer Profile for all learners**
 - Registration for the 2026-2027 school year starts in December and will close February 3rd. Registration information can be found here: [Registration - Austin High School](#)
 - Other helpful information for registration and career exploration can be found here: [Career Pathways - Austin High School](#)
- **3. District-wide multi-tiered systems of support.**
 - MTSS Alignment: Final Semester Push
 - Our end-of-semester communication strategy directly supports our MTSS framework in the following ways:
 - Tier 1 Universal Support: A message was sent to all families encouraging them to review grades and assignment status in Infinite Campus, promoting universal academic awareness.
 - Data-Driven Action: This prompts families and students to act on data (grades, missing work) to create a success plan for the remainder of the semester.
 - Strengthening Family School Partnerships: By emphasizing proactive communication with teachers, we are reinforcing a core tenet of MTSS

being collaboration is essential for student success. This process helps identify students who may need Tier 2 or Tier 3 interventions before the grading period concludes.

- **4. Excellence in resource management.**
 - We are excited to share some staffing updates within our school community. We have hired Bailey Stone as our new Media Center staff member, and we are confident she will bring great energy and support to our students and staff. We have also added a new Technology Paraprofessional, Nicholas Hueper who will help strengthen our Media Center services and provide valuable tech support for students. In addition, we are pleased to welcome Mari Saylor as our long-term substitute for the Language Arts department and Krista Bonzer as our Administrative Assistant for the counseling office. In our ALC, we welcomed Christine Hulsebus as the program's Social Studies program. Each of these individuals brings unique strengths, and we are looking forward to the positive impact they will have on our school.

Newsletter: [KDS Template](#)

Austin Online Academy/Austin ALC :

- Support and resources to ensure a safe and welcoming learning environment.
 - Student AVATAR Development. Both ALC and AOA continue to strengthen AVATAR implementation in seminar and core classes. Students are articulating their Aspirations, Values, Actions, and Traits with increasing confidence, and staff are using hallway interactions and parent communication to reinforce these identities in daily practice.
 - During PLCs and PD sessions, teachers identified priority outcomes tied directly to AVATAR components. Our ongoing book study of *Culturally Responsive Teaching and the Brain* continues to support staff in creating conditions where students feel seen, heard, and valued. This alignment is strengthening our climate work across both programs.
- Packer Profile for all learners.
 - Students engaged with guest speakers focused on college/career pathways, workforce readiness, and local business exploration. Workforce Development provided targeted planning support, and students benefited from the Sweet Reads community partnership. Students are now preparing for a strong finish to Quarter 2 and the January Finals Fine Dining experience.

- District-wide multi-tiered systems of support for all learners.
 - Austin Online Academy Austin Online Academy continues to show strong engagement, with attendance consistently above 80% and reaching a high of 89% this fall—well above last year's 75–82% range. Academic performance is trending in the right direction, with a Quarter 1 failure rate of 42% that reflects steady multi-year improvement as teachers use PLC and Barr Block structures to target supports and intervene earlier.
 - Austin Area Learning Center: ALC data shows academic failure rates stabilizing after early-semester fluctuations, while attendance remains consistently in the mid- to high-80% range despite the seasonal dip seen in similar programs statewide. Behavior referrals remained low across the fall except for one mid-November spike, which quickly returned to baseline—indicating that staff systems responded effectively and students rapidly re-engaged.

- Excellence in resource management.

Credit recovery efforts remain strong, with students completing more than 78 recovered courses so far this year—evidence that targeted supports and night school structures are accelerating credit attainment. Austin Online Academy continues to hold stable enrollment with 189 students across 26 districts, reflecting broad access, steady full-time participation, and predictable Quarter 2 seasonal shifts.

Newsletter: [KDS Template](#)

Ellis Middle School:

- **Support and resources to ensure a welcoming learning environment:**
 - Students will have the opportunity to participate in “Winter Week” from December 8 – 12. Activities will be available during lunchtime, with each day designated as a dress up day. Students will also participate in a classroom door decorating contest with class prizes awarded for the most creative winter scene. We will end the week with a Fun Night on Friday, December 12th from 3:30 to 5:30.
 - Staff are available at the front door in the morning to welcome students into the building and assure they know we are glad they are here. Additional staff are stationed throughout the building near their classrooms to greet students and monitor the hallways for safety and efficiency.

 - BARR update from Karen Dunbar:
 - We received our **Annual Report** from BARR for the 2024-25 school year. The report shows that we are on track in the implementation

of the BARR model at Ellis. The professional development, I-time lessons, and contextual support are marked as "In Place" while the remaining 5 categories (family partnership, restructuring, Block meetings, Community Connect, and whole student emphasis are marked as "Emerging". "In Place" is 6-7 on a 7-point scale while "Emerging" is 4-6 on the same scale. The report also noted some of our data points: failure rate decreased overall in 2024-25 compared to the 2 previous years, and the number of major behavior referrals greatly decreased overall compared to the 2 previous years. Two other data points worth noting is that we sent at least one positive postcard to 100% of our students and completed strength-based discussions on 100% of our students at Ellis over the course of the 2024-25 school year.

- Thanks to the continued work of our staff, our weekly **Small Block, Big Block, and Community Connect** meetings remain a space where conversation is strength-based, positive, and solution-focused. One of our group norms for the Community Connect team group norms is: we are all equals at the table, and all voices are important and heard. This is truly a norm at all the team meetings at Ellis.

- **Packer Profile for All Student's:**

- Ellis will be working on the return of the "Career Project" which was part of the curriculum several years ago. A study group has been formed to determine the next steps in making this opportunity a reality for the 26-27 school year.
- A group has been formed to help determine the format of our March 19th Career Readiness Event from 4:00pm to 8:00pm. This will be an opportunity to bring our families into the building and celebrate the work of our students.

- **Multi-Tiered Systems of Support for All Learners:**

- Staff completed a Connectedness activity on our Professional Development Day to support and strengthen support for all students in the building. Ellis continues to focus on strong connections with both our students and families and recognizes the benefits of these opportunities.
- Students who are struggling readers completed the Capti Readbasix screener to identify areas that are current barriers. Administration will be attending a 3-part workshop to determine next steps in working with the data and providing critical instructional opportunities and support to those students who demonstrate the need.
- During the week of December 1, staff will be connecting with families regarding student progress in lieu of traditional conferences. You should anticipate a phone call, email, or message through the Talking Points application.

· **Excellence in Resource Management:**

- Continued administrative/staff participation is occurring on both the District Substitute Task Force and Attendance Task Force. These groups meet monthly to develop strategies to improve substitute satisfaction and student and staff attendance.
- Staff received training on the use of the inherited weight room equipment received from the High School due to their generous upgrade from the Thielin Foundation. Staff are able to utilize the equipment before or after contract hours to promote personal wellness. The equipment is also being utilized with the students with direct instruction provided by the physical education department.

Newsletter: <https://app.smores.com/n/x026k>

IJ Holton Intermediate School:

- Support and resources to ensure a safe and welcoming learning environment.
 - We had 72% parent attendance at conferences.
 - We are continuing to adjust to teacher feedback by providing more learning around our PLC work.
 - Our first dance was a huge success for the students. More to come.
 - We continue to tweak our schedule to provide appropriate time for special education teachers to access students more effectively.
 - We have added voluntary weekly before and after school staff meetings to make sure information is shared equitably.
 - BARR update from Karen Dunbar:
 - On 11/17, our **BARR Coach** visited IJ Holton for the day. She had the opportunity to visit 3 U-Time lessons, a Small Block meeting, a Big Block meeting, and a Community Connect meeting. She gave us some positive feedback as well as some ideas as we continue to grow in the BARR Model. She stated that IJ Holton is making strong progress all components including professional development, family partnership, restructuring, U-time lessons, Block meetings, Community Connect, whole student emphasis, and contextual support.
 - Weekly **U-time sessions** continue to take place during Connect classes on Thursdays. Teachers and students get to know each other better through these lessons. They are designed to foster a sense of community in the classroom. During November, fifth grade students shared the qualities that they appreciate in friends and discussed what the difference between a thinking bubble and a speech bubble. Sixth grade students learned about and shared

what plans they have for their future in the form of an Adventure Journal.

- Packer Profile for all learners.
 - We are getting closer to choosing a new Project Lead the Way course for next year to replace Green Architecture.
 - We are working closely with AHS to find better connections to the Packer Profile. We are looking at student artifacts that could be included in the Portfolio.
 - We continue to prepare for our January Robotics tournament.

- District-wide multi-tiered systems of support for all learners.
 - In December we are using teacher's PLC time to instruct and model how effective PLC's work.
 - In January we will have enough data for each student to begin small group interventions during the school day in reading for all students.
 - We made grading adjustments in science and social studies (from quarter grades to semester grades).

- Excellence in resource management.
 - The funds raised from our dance and our craft show are used to provide our PBIS rewards every Friday.
 - We have applied for another grant to fund our classroom libraries.
 - We are currently on track with our budget with no surprises at this time.

Newsletter: <https://app.smore.com/n/xwd7n>

Banfield Elementary School:

- Support and resources to ensure a safe and welcoming learning environment.
 - Banfield staff have been busy planning a family fun night on December 18th. During this, staff have planned several highly engaging activities for families, along with providing a meal.
 - Throughout American Education Week, staff were provided a breakfast on Wednesday by the district and then a lunch organized by Banfield's Success Coach. Then during our monthly staff meeting, there was a drawing for gift cards, provided by our BPTC.
 - We had over 85% attendance for our fall conferences. If you were unable to make those dates, please reach out to the office or to your classroom teacher.

- Packer Profile for all learners.
 - Students continue to use and explore SeeSaw—uploading artifacts, tracking their progress, and communicating with families. It remains a valuable tool that supports our entire school community.

- District-wide multi-tiered systems of support for all learners.
 - Staff have continued to engage in weekly PLCs, using student data to inform and refine their instructional practices.
 - With the rollout of the new EduClimber system, we've been fortunate to welcome Corey Haugen for multiple training sessions with the Banfield staff.
 - All staff have completed their first round of instructional coaching cycles.

- Excellence in resource management.
 - We are fortunate to have a strong partnership with the BPTC, who consistently support our classrooms and PBIS celebrations. Their contributions include sponsoring celebrations, organizing family events, and providing conference meals for our staff.

Newsletter: <https://app.smore.com/n/v5znx>

Neveln Elementary School:

- **Support and resources to ensure a safe and welcoming learning environment.**
 Our Neveln Knights reached our schoolwide goal this month by earning 10 Golden Shields for being Respectful, Responsible, and Safe! To celebrate, students enjoyed Buddy BINGO games on November 25th with their partner classrooms, where older and younger students teamed up for a fun activity and built new friendships. It was a wonderful way to celebrate our safe and welcoming school community!

- **Packer Profile for all learners.**
 Neveln staff continue to use Seesaw as a platform to showcase student work in math and reading. Students continue to upload artifacts of reading and math to provide their families with insight into their child's journey.

- **District-wide multi-tiered systems of support for all learners.**
 Our MTSS framework ensures that all students receives the academic, behavioral, social-emotional, and attendance support they need to be successful.

Our core focus areas are:

Academics - we are currently starting our winter benchmarking season in reading and math. These assessments will guide next steps in instruction. Grade level teams meet weekly to monitor progress and adjust instruction.

Behavior – PBIS expectations (Respectful, Responsible, and Safe) are reviewed and practiced following the holiday break. Staff reinforce positive behavior through "I Can" cards, Golden Shields and Golden Tickets. Students that need additional skill building practice and support work with our building Behavior Interventionist.

Social Emotional – students are learning strategies for self-regulation, problem-solving, and building peer relationships. Our Social Worker provides lessons in the classrooms and provides additional coaching for students with elevated needs.

Attendance – Schoolwide goal is 90% or higher overall attendance. Weekly attendance reports and celebrations highlight student commitment. We are implementing several new initiatives to increase student attendance.

Week of November 3 - November 7: 92% (263 students with perfect attendance)

Week of November 10 - November 14: 92% (268 students with perfect attendance)

Week of November 17 - November 21: 93% (261 students with perfect attendance)

Week of November 24 - November 25: 89% (301students with perfect attendance)

- **Excellence in resource management.**

This year's Walk-a-Thon was a positive building event that brought students, staff, and families together. Thanks to the generosity of our families, business partners, and the Austin community, we raised funds that will support student learning and classroom resources.

Newsletter: <https://app.smore.com/n/zqbr6>

Southgate Elementary School:

1. Support and resources to ensure a safe and welcoming learning environment.

Our Gators have earned a building wide Rock, Paper, Scissor Tournament for reaching our Gator Swamp goal! We are proud of all the acts of kindness our Gators show each and every day and can't wait to celebrate in this fun way.

Our kindness theme for this month is "Kindness and Service." We will have grade level assemblies at the end of the week to kick off three weeks of focus on these themes.

2. Packer Profile for all learners

The Packer Profile reflects what our students, staff, and families desire each day for our students and supports their preparation to become college, career, and life-ready. Our students, while learning foundations skills will use SeeSaw to start to create an portfolio of students work. Students will also have multiple opportunities for exposure to possible future career and educational choices.

Some of the work examples teachers have been planning on showcasing include student work on numerical recognition, reading passages and recording their progress, and writing samples from class assignments. All of these will serve as artifacts in the "Profile" for learners to reflect upon as the continue their educational journey.

3. District-wide multi-tiered systems of support.

Our Student Support Team is a group that meets twice a month to analyze data and achievement targets for students in order to guide our instruction and intervention.

The team meets regularly to review data trends, monitor progress toward established goals, and adjust strategies as needed. Academic data helps identify where instructional support or professional development may be needed, while attendance and behavior data provide insight into school climate and student engagement. Together, these data points inform action plans that promote achievement, equity, and a positive learning environment for all students.

This team is one piece of our MTSS framework that is being used district wide to continue to provide the best supports we can for the students that walk through our doors.

4. Excellence in resource management.

Our school continues to prioritize growth and collaboration through a variety of professional development opportunities for staff. Teachers and support staff engage in ongoing training focused on instructional best practices, student engagement, and the integration of new resources that support academic and social-emotional learning. These opportunities strengthen our collective capacity to meet the diverse needs of students and promote a culture of continuous improvement.

By combining staff development with community engagement, we ensure that both our educators and stakeholders are informed, connected, and working together toward a shared vision of excellence for our schools.

Newsletter: <https://secure.smores.com/n/nrx5>

Sumner Elementary School:

- **Support and resources to ensure a safe and welcoming learning environment.**

We will host another Family Focus Group in February. A Family Focus Group is an opportunity for us to connect with families and share information so we can

better serve our students. This upcoming session will focus on Positive Behavioral Interventions and Supports (PBIS), and all families are welcome to attend. If you would like to be added to the group, please call the Sumner office at 507-460-1100.

On January 23rd, our second- and third-grade students will present their music concert performance. It is sure to be an incredible show!

- **Packer Profile for all learners.**

Teachers are sharing student artifacts in Seesaw that highlight learning progress in reading, math, and writing. We encourage you to check out your child's Seesaw to see the growth they are making this school year! Our staff has been implementing High Impact Teaching Strategies (HITS), which are research-based instructional practices proven to significantly boost student engagement and learning outcomes. One of these strategies is Goal Setting, and students have been actively tracking their progress to accelerate their reading skills.

- **District-wide multi-tiered systems of support for all learners.**

Through our Positive Behavioral Interventions and Supports (PBIS) work, every classroom includes a designated Safe Space equipped with Zones of Regulation tools for students to use as they identify their emotions and practice strategies to manage them safely. This intentional support helps students build emotional awareness and develop lifelong skills for self-regulation. In addition, our staff collaborated to develop schoolwide student listening resources to ensure consistent expectations across grade levels. We also celebrated a major milestone this fall: earning 50 "Starbucks" collectively as a school community. Students enjoyed our first schoolwide celebration with ABC Bingo—an event filled with excitement, energy, and plenty of prizes!

- **Excellence in resource management.**

We are excited to welcome a new team member to our Sumner School Family. Jade Foth has been hired as a second-grade teacher. This addition will allow us to create another classroom and reduce class sizes at this grade level, providing more individualized support for our students.

We also want to express our heartfelt gratitude for your generosity during our annual Elementary School Walkathon. The funds raised support our schoolwide PBIS celebrations, and a portion of these dollars ensures that every student receives a Sumner T-shirt each year. Your support makes a meaningful difference for our students and staff.

Newsletter: <https://app.smore.com/n/gab0h>

Community Learning Center:

- Support and resources to ensure a safe and welcoming learning environment.
 - Strengths PD and Cultural Awareness for staff in November
 - Crisis Response Team continued work to improve practices at Woodson
 - Seeking district-wide feedback for Wellness work via Wellness Champions from each site
 - Implemented Packers Pause: Take a Mindful Moment at all sites to support staff Wellness

- Packer Profile for all learners.
 - Career Pathways work is happening with ABE Navigator supporting our students in achieving their goals
 - Community Education Enrichment offerings are added each month!
 - Adult Enrichment around goal setting and weight loss
 - Adult Date Night Battle Blasters
 - Day Trips including to MN History Center: Julia Childs and Culinary Delights
 - Studio art and Youth Backyard Bunkers

- District-wide multi-tiered systems of support for all learners.
 - Training for some SpEd staff and Administrators about best practices in supporting ML students
 - Continued refinement of MTSS processes for early childhood, focusing on academic outcomes, supporting strong social emotional skills, and supporting positive attendance practices.
 - Piloting MyIGDI's universal screening tool for 4 year old students
 - Increasing collaboration between Kids Korner program and home schools to support positive student outcomes.
 - We have 57 more ABE students and 4000 more hours of instruction than this point last year. We continue to have rolling registration every two weeks and welcome new students all year long. Many thanks to the outstanding ABE team at Riverland for implementing a new curriculum and supporting our students in achieving their goals.

- Excellence in resource management.
 - Seeking options to increase playground safety at Woodson
 - Continuing to seek options in creating more spots for the students on our preschool waiting list.

Newsletter: <https://app.smore.com/n/gvd9s>



DATE: December 2025

TITLE: Academics and Administrative Services

TYPE: Information

PRESENTER(S): Katie Baskin, Executive Director of Academics and Administrative Services

BACKGROUND:

The Office of Teaching and Learning oversees curriculum, instruction, staff development, and Federal Title programs for the district.

The Human Resources Office is responsible for employee recruitment and orientation, contract negotiations for all bargaining units, employee relations, student and employee data practices, and staffing with building/program administrators.

Support and resources to ensure a safe and welcoming learning environment

- **Principal Professional Development:** During November, principals focused on the importance of feedback—both as a key part of the teaching and learning process and within evaluation systems. They spent time reviewing Domains 3 and 4 of the Charlotte Danielson Framework, practicing how they give feedback to teachers, and reflecting on its impact. Principals also discussed how professional development connects to what they'll be leading in their buildings in January, with a specific focus on aligning that work to their school improvement plans. EduClimber is an impactful tool being used across the system and principals are continuing to learn how to use this data tool to support student learning.
- **Leadership Professional Development:** Principals and hiring managers will be engaged in targeted professional development to refine staffing practices and support high-quality, equitable hiring and staffing. Training has included best practices in candidate screening, interviewing, and selection, ensuring greater consistency and alignment across sites.
- **Teacher Mentorship (Andrea Malo, Coordinator):** Year 1 teachers met virtually this month. We did a check in and discussed ways that we can identify and support ML learners specifically looking at the language levels and how to support learners at each level. Year 2 teachers met virtually, and we began our learning about differentiated instruction and how we can use process, content, and process to reach learners at different readiness levels. Year 3 teachers did an email check in.
- **Human Resources Dept. Audit Implementation:** We continue to make steady progress on the HR audit, with a current focus on reviewing and refining job descriptions across all departments to ensure clarity, consistency, and alignment with district priorities. In addition, we are examining opportunities for workplace flexibility to support staff well-being while maintaining high levels of service and operational effectiveness.
- **Safe and Welcoming Schools:** The District Staff Development Advisory Committee has been actively reviewing professional development efforts across each priority area to ensure alignment with district goals. The committee is providing thoughtful feedback to strengthen implementation, elevate staff voice, and help guide future professional learning plans.

Packer Profile for all learners

- **Grow Your Own:** Club membership continues to grow. At the end of November we officially have 56 students officially signed up for the Future Teacher Club and 72 students engaged in GYO programming in some capacity.

The club participants are learning about college options and have educators visit their meetings to share experiences.

- Packer Profile Implementation: There are many different elements at play with the Packer Profile. Our 9th grade students have been digging into different careers and speakers, 10-12 graders, have been working to add items to their portfolios, and we are seeing many different meaningful learning opportunities happening in classrooms throughout the building. The high school is preparing for registration and with this we will be working to promote pathways for all students. The 9th graders will have an in-depth dive into each pathway in the first week of December and then will work on registering. Grades 10-12 will register in the following weeks leading into break and early January. The connection to pathways helps students to purposefully choose courses. Additionally, the district Profile Task Force met recently to discuss how the profile can be supported at all buildings. They discussed alignment in the three areas of the profile. It is clear there are exciting things happening at all buildings that we can build from.

District-wide multi-tiered systems of support for all learners

- READ Act: In December, our building teams will examine the data gathered from the Capti ReadBasix assessment to plan our next instructional steps and ensure reading interventions are aligned to skill development needs for each student. To support this data review, a team of building leaders and teaching/learning department members will participate in a three-part Secondary Literacy Workshop put on by the Southeast Service Cooperative. The Secondary Literacy Workshop Series will provide support and guidance for initial tiered response to READ Act literacy screening data and planning forward for systemwide literacy anchored in evidence-based practices and MnMTSS structures.
- EL Program Review: Ten team members were able to attend the Minnesota English Learner Education Conference together this month. The keynote address by Gabriela Uro and David Lai was titled *In the Eye of the Storm: Multilingual Educators at the Center of Access to Education*. The keynote emphasized that multilingual educators are leading the way—standing at the summit where they see emerging opportunities and bring deep expertise to guide others. It highlighted the value of multilingual learners, collaboration as a daily practice, and global awareness as essential to educational progress. Our building EL teams are continuing to engage in learning work as well in their PLCs to develop our K-12 EL classroom look-for's.
- Math Program Review: The Teaching and Learning team has worked to develop a comprehensive K-12 standards implementation and curriculum review process that will take us into the 2028-2029 school year. The plan includes a deep dive into the eight mathematical practices and the new 2022 math standards to ensure a deep understanding of the expectations at each grade level, alignment of core instructional materials and assessments, and a clear roadmap for supporting high-quality math instruction in every classroom.
- GT Program Review: We've been focusing on strengthening our gifted and talented programming across the district. One of our main priorities has been aligning the scope and sequence and reviewing materials for both our Young Scholars and Advanced Academics programs to ensure consistency and rigor across grade levels. One of our program goals is to continue to provide professional development to our Gifted and Talented teachers. We are planning to send several teachers to the MEGT Conference in January to connect with other GT professionals and continue to learn so that we can best support our students.
- Instructional Leadership Team: The Instructional Leadership Team is developing potential professional development opportunities designed to strengthen staff technology skills and deepen their effective use of EduClimber. These efforts aim to provide meaningful support that benefits staff and enhances data-informed instructional practices. Please keep an eye on the 492 Happenings for more information!

Excellence in Resource Management

- Teaching and Learning: Career and Technical Education programs are in the curriculum review process this year. We are in the planning process and looking at PLTW program development at grades 5-6 and looking at doing some potential site visits to see how other programs operate. We are also looking at gathering student feedback to inform our curricular decisions.



DATE: December 8, 2025

TITLE: Finance and Operations

TYPE: Information

PRESENTER: Todd Lechtenberg, Executive Director of Finance and Operations

BACKGROUND:

The Finance Department includes payroll, employee benefits, accounts payable, accounts receivable, accounting, and fixed asset management. The Executive Director of Finance and Operations oversees Facility Services, Food & Nutrition Services, and Transportation Services.

Support and resources to ensure a safe and welcoming learning environment

- Building and Grounds is working to develop a way to print ID cards for our vendors when they are in our buildings, so staff know who they are.
- One of the goals of the 2025-2026 school year is to develop a replacement cycle for our security cameras and review all properties to determine where we need to add more cameras. Thank you to Joe Adamson and his team for leading this project.
- Thank you to Joe Adamson and the maintenance team for being prepared for our early arrival of winter with the first snowstorm of the year. There is a lot of work that goes into getting the parking lots and sidewalks ready for school to open on Monday.

Packer Profile for all learners

- The Departments continue to collaborate with colleagues across the district to better learn how we can support the work. Examples of improvements that we have provided to Packer Profile
 - Investments into strength finders for all 9th graders
 - Working with AHS leadership to develop an on-going budget

District-wide multi-tiered systems of support for all learners

- The Departments continue to collaborate with Teaching & Learning, Special Services, and Building Administration to support and learn about MTSS and the impact it will have on student success.
- Working with Special Services to look at ways to maximize reimbursement for 3rd party billing and special education.
- We are getting ready to go through an extended single audit on our federal special education expenditures. Thank you in advance to Melissa Larson and Amy Hauser for leading the way in that audit.

Excellence in Resource Management

- **Finance Department**
 - This year we rolled out a new way of doing open enrollments for all our benefits. We are moving towards an online version through Skyward. Thank you to Amy Hauser for building this and Amy Flanders for answering all the questions that go along with benefits. We will learn through this process and continue to get better each year.

- Here is the financial review for [October](#). If you have any questions, please don't hesitate to reach out.
- Thank you, Amy Hauser, for leading our audit for this year. This is a huge undertaking and appreciating all the time and effort it takes to get us to this point. To have a clean audit is no small feat and goes to show all the efforts this amazing team at Austin does to ensure all policies and procedures are followed. Thank you to not only the finance department but to all staff at Austin Public School for achieving this great achievement.
- **Food and Nutrition Department**
 - We are working on developing our equipment replacement cycle needs over the next 5 years so that we can strategically replace them instead of being reactive.
 - During the month of December, Food Service will be submitting a Request for Quotes to purchase new ice machines for all the buildings as they continue to invest in new equipment.
 - Food Service department is moving to a new menu software system (SchoolCafe) towards the end of this school year that will make it easier on our head cooks and staff for production records and digital menus. The only change to parents will be a new URL, which we will communicate once we are ready to roll the new software out.
 - Thank you to the head cooks for allowing me to come onsite and watch how we serve breakfast and lunch. These meetings have been very valuable for me to learn not only about your processes but also what you need to continue to provide the extra customer service that you do.
- **Building and Grounds**
 - We are starting the preconstruction meeting in December to begin stage one of the Ellis lighting projects.
 - We are also starting to have review meetings on our track resurface project that we are hoping to gain approval for and begin in late spring of 2026.
 - Reviewing with ISG and PTMA the facilities need and determine what the critical needs of the buildings are after November's referendum results and start to determine next steps. The goal is to be presented to the board in January or February.



DATE: 12/08/2025

TITLE: Information Services

TYPE: Information

PRESENTER(S): Corey Haugen, Director of Information Services

BACKGROUND:

The mission of the Information Services department is to support the district mission and strategic priorities by building capacity through research, evaluation and the application of data to inform school improvement for student success. We provide support and expertise to schools and staff through:

- Providing expertise in the area of measurement and delivering accurate and timely information to building and district staff
- Providing support to district and schools through a systematic evaluation process of district programs
- Reviewing and summarizing data related to student learning and instruction
- Providing professional development on assessment practices, data analysis and interpretation

Support and resources to ensure a safe and welcoming learning environment

- Information Services team is actively preparing all **online registration and enrollment** systems for the 2026–2027 school year. This work includes updating and configuring the New Student Online Registration application—scheduled to open on **March 2, 2026**—and the Annual Enrollment Renewal process, which will open on **June 8, 2026** for all students/families. These efforts ensure families have a streamlined, accessible, and user-friendly registration experience. By utilizing these online systems and reducing barriers to enrollment, we are directly supporting our APS strategic plan priority of creating a safe and welcoming learning environment for all students and families. Additionally, we will continue to support families with our year-round Central Enrollment Office and enrollment support events in the summer months if technological or language supports are needed.

Packer Profile for all learners

- Information Services is working diligently on 2026-2027 preparations and working with district sites to ensure every student builds a clear, personalized, and accurate four-year pathway toward graduation, which we call **Multi-Year Academic Planning in Infinite Campus**. This planning process is now a foundational component of how we guide students, monitor progress, and align coursework with graduation requirements.

- **How We Use the Multi-Year Academic Planner:**
 - **Individualized 4-Year Plans:** Students, supported by counselors, map out all required and elective courses from grade 9 through grade 12. The planner automatically checks each course against Minnesota and APS graduation requirements to ensure students stay on track.
 - **Real-Time Monitoring:** Counselors and administrators can instantly see whether a student's planned schedule meets required credits, standards, and sequences (e.g., math progression, science labs). This allows early identification of gaps or misalignments.
 - **Aligned Course Requests & Scheduling:** Student course selections flow directly into the master scheduling process, improving accuracy, reducing errors, and ensuring that students receive the courses they need to graduate on time.
- **Why This Process Matters:**
 - **Helps To Ensure Every Student Has A 4-Year Graduation Pathway:** By mapping all four years up front—and reviewing plans annually—we minimize surprises during senior year and proactively support students who may fall behind.
 - **Strengthens Advising and Equity:** The planner creates a consistent advising structure district-wide, helping all students—especially first-generation college-bound students—plan for advanced coursework, college pathways, and career credential opportunities.
 - **Improves Administrative Efficiency:** Real-time data from four-year plans informs staffing, course offerings, and long-term scheduling decisions, allowing APS to allocate resources more effectively.

District-wide multi-tiered systems of support for all learners

- **STAR/FAST Assessment Winter Benchmarking**
 - Staff and Students will be completing **Winter Benchmarking** on the STAR and FAST Assessment Platforms from Dec. 1 – Dec. 19, 2025.
 - Students in Grades KG – 08 and select HS populations will be assessed in **Computer Adaptive Tests** and **Curriculum Based Measures** based on the [District Assessment Program](#).
 - This being the 2nd round of STAR Assessments for 2025-2026, we will have the additional growth metric score called the “SGP”. **Student Growth Percentile (SGP)** is a norm-referenced quantification of individual student growth derived using quantile regression techniques. An SGP compares a student's growth to that of his or her academic peers nationwide. SGPs range from 1–99 and interpretation is similar to that of Percentile Rank scores; lower numbers indicate lower relative growth and higher numbers show higher relative growth. For example, an SGP of 70 means that the student's growth from one test window to another exceeds the growth of 70% of students nationwide in the same grade with a similar achievement history.
- Information Services continues each week to provide schools with a **MTSS Weekly Notification Report** of their most at-risk students. This reporting uses a rubric as indicated below. This has been a great asset in working in our new MTSS process.

MTSS Weekly Notification Rubric

Attendance	
% In Attendance	Points
90%	0
80-89.9%	1
70-79.9%	2
<70%	3

Behavior	
Incident Count	Points
1 Major	1
2 Major	2
3 Major	3
3+ Majors	4

Grades	
Mark Count	Points
F/U's	1 point per course



Excellence in Resource Management

- The Information Services department continues to partner closely with departments/sites across the district to streamline systems, reduce redundancies, and improve operational efficiency. This includes reviewing overlapping workflows, consolidating digital tools where appropriate, and optimizing data processes to ensure staff time and district resources are used effectively helping APS realize meaningful fiscal savings while maintaining high-quality services that support students and staff.



DATE: 12/8/25

TITLE: Special Services Department Update

TYPE: Information

PRESENTER(S): Dr. Knudsen, Executive Director of Special Services

BACKGROUND:

The Special Services Department includes oversight of the following:

- Special Education Services
- School Health Services
- Student Support Professionals (School Counselors, School Social Workers, School Psychologists)
- Mental Health Supervision and Supports (internal and external)
- Oversight of education at Nexus Gerard's New Dominion School
- Oversight of education at the Austin Albert Lea Area Special Education Cooperative (AALASEC)

Support and resources to ensure a safe and welcoming learning environment

- Student Support Professionals (SSPs) engaged with community partners on Monday, December 8. Community agencies came to our monthly meeting and provided an overview of their services.
- The Special Education Advisory Council met on Wednesday, November 19th. Guest speaker, Corey Haugen, reviewed district-wide assessment process, implementation and special education implications.

Packer Profile for all learners

District-wide multi-tiered systems of support for all learners

- Co-teaching pairs at Ellis and AHS had the opportunity for a classroom observation and coaching conversation with the consultant working with our district. This is part of the training and implementation to increase inclusive opportunities and support teachers in developing their skills to support all learners.
- School counselors, social workers and licensed school nurse engaged in professional development on the requirements for Section 504. This was the first in a series of staff development opportunities that will train the premises, requirements and lead to a more systematic approach to the 504 process.
- The group of staff who attended a four-day professional learning on multi-language learners and special education met to discuss the next steps and implications for SST and IST, as well as needed resources to support best practices.

Excellence in Resource Management

- Meetings have been held with the District Response Team, the Student Support Professionals, and building leaders to review safety procedures and protocols.
- The District Reunification Team met to continue to develop and refine process and procedures if there is a need to evacuate building(s).
- All licensed special education staff are completing a survey to identify specialized curriculum, material and resources as part of a larger initiative to document, record, align and support the purchase, need for training and implementation of curricular resources. The survey results will support curriculum alignment across grade levels and tiers of support, as well as plan 2025-26 budget.
- 2024-2025 Special Education/UFARS fiscal tie out for both Austin Public Schools and AALASEC is successfully completed.



DATE: December 8, 2025

TITLE: Technology Services

TYPE: Information

PRESENTER: Amy Thuesen, Director of Technology

BACKGROUND:

Technology Services designs, implements, and supports the technology infrastructure and resources in this district. This includes network and communications, hardware and software, and technology training and integration.

Technology Advisory Team

- The Technology Advisory team met on Monday, December 1st. The main part of this month's discussion was the update of the District's Acceptable Use Policy 524 (AUP). In October we reviewed the current AUP and made note of areas that need to be updated or changed. This month we summarized the comments from October and reviewed a comparison of our district's AUP to other Minnesota K12 district AUPs. This comparison was developed with the assistance of Microsoft Copilot. The next step is to review the MSBA sample policy and compose a draft of an updated AUP for Austin Public Schools. At our next meeting in February, we will come back together and review the draft. By the end of our last meeting in April, we plan to have a final updated draft of the AUP ready to present to the School Board. To round out this month's meeting, we reviewed the district's network filtering practices.

Support and resources to ensure a safe and welcoming learning environment

- Through our district's partnership with Southwest West Central Service Cooperative, we are able to take advantage of a variety of cybersecurity supports. Most recently:
 - We shared with all district staff a tool that they can use to safely check their used passwords, both personal and professional, to see if any of them have been discovered in a password breach. Although there are several widely available tools people can find on the internet that accomplish this task, we can ensure that all of the passwords submitted for a breach-check on this site are encrypted and never shared with the site developer. This link was shared in last week's issue of Dr. Page's Happenings and will also be linked on the Technology Department's website.
 - We are able to view all known exploited vulnerabilities (KEVs) in a central location and ensure that we don't miss important fixes and patches. What is a KEV? It is a security flaw in software, hardware, or systems that is known to be exploited by cyber-attackers.

District-wide MTSS & Packer Profile

- Our district Education Technology Specialist, Nick Berthiaume, had the opportunity to visit the 9th grade Seminar courses several times in November to support their learning in digital and AI literacies. Topics Nick discussed with students included:
 - Being proactive in guiding your online safety and privacy.
 - Using Artificial Intelligences tools safely and appropriately – especially in learning.
 - Guarding your digital footprint and understanding the reach of shared content.

Excellence in Resource Management

- November is the time of year for technology disposal and recycling. Each year the Tech Department gathers all technology equipment that has reached its end of life or is damaged and works with partners who want to buy or recycle the used equipment. These vendors pay the district for any parts or devices that still have value, and charge the district for devices and parts that need to be recycled. We recycle Windows devices, printers, peripherals, etc. every fall, but we only recycle Apple products every 3-5 years.
 - Apple products are known for their good resale value and iPads devices we sent to our vendor were in very good physical condition, even though they were beyond appropriate use in our system. After costs of recycling were accounted for, the district received approximately \$240,000 for the still usable iPads and iPad parts.
 - Our other technology recycling, including used Windows devices, was picked up in November and we are still waiting for final information on costs vs. gains. In the case of non iPad recycling, we typically have much more unusable waste that we need to pay to have recycled – displays, cables, printers, damaged devices, etc.
- We are excited to report that Austin Public Schools was awarded \$80,000 as a part of a Minnesota State Cybersecurity grant that was available to schools. This grant is awarded to fund the reimbursement of Cybersecurity costs that the district has already incurred.
- The business and technology departments are working together to plan for a new copy machine lease since our current lease expires soon. We have completed our walkthrough assessments and are now working on pricing review.
- The government shutdown this past fall has significantly slowed down our ability to move forward with our 2025 eRate projects – replacing our wireless controllers and two building network cores. While we are already gearing up to submit our 2026 eRate proposal, we are hoping that we can soon complete our 2025 projects.
- We are excited to welcome our new Systems Administrator, Ryan Wiersma, to Austin Public Schools. Ryan comes to APS with 20+ years of experience in IT, most recently as a Systems Administrator for Innovance Inc. in Albert Lea. Prior to working at Innovance, Ryan worked at Jaguar Communications and SMIG (Southern Minnesota Internet Group).



DATE: December 8, 2025
TITLE: 2025-27 Minnesota School Employees Association - Austin Paraeducators Contract Approval
TYPE: Action
PRESENTER: Sue Stark, Director of Human Resources

BACKGROUND:

Contract negotiations with the Minnesota School Employees Association - Austin Paraeducators began June 4, 2025 and concluded on November 5, 2025. Collaborative discussions focused on addressing staff needs, district priorities, and long-term sustainability, ultimately resulting in a mutually agreed-upon contract.

The following are highlights of the proposed 2025-27 contract:

1. Article 5: Clarified language regarding highly qualified requirements
2. Article 7: Added clarifying language regarding step placement of a newly hired para
3. Article 7: Reduced the number of steps from 13 to 10
4. Article 7: Changed career increments to longevity
5. Article 9: Holidays will be added into the calendar instead of paying separate
6. Article 11: Personal leave, up to 2 days, can be carried over
7. Article 22: Single insurance district contribution was increased

The two-year total package for this proposed agreement is \$541,882.56. Using the Minnesota School Board Association's costing formula, the two-year percentage increase is 11.35%

Superintendent, Dr. Joey Page supports this recommendation.

RECOMMENDATION: It is my recommendation to approve the proposed 2025-27 collective bargaining agreement between the Minnesota School Employees Association - Austin Paraeducators *and* Independent School District No. 492

DATE: December 8, 2025

TITLE: Certification of Property Tax Levy 2025 Payable 2026

TYPE: Action

PRESENTER: Todd Lechtenberg, Executive Director of Finance & Operations

Background:

By December 31, 2025, the School Board must certify the levy for property taxes payable in 2026. The levy limit is determined by the Minnesota Department of Education (MDE) and is based on Minnesota Statutes as well as information supplied by each district relating to referendum authority, enrollment, and intent to participate in various programs. The levy limit indicated in the recommendation is based on information provided by MDE.

Rationale:

The 2025 Pay 2026 Property Tax levy reflects an increase of 1.06%. The [presentation](#) attached will walk through the increase and how this impacts the taxpayers.

Recommendation:

It is recommended that the school board certify the property tax levy for taxes payable in 2026 and authorize the Clerk to execute the levy certification forms in the amount of \$11,546,212.28.

DATE: December 8, 2025

TITLE: Approval of Assigned Funds

TYPE: Action

PRESENTER: Todd Lechtenberg, Executive Director of Finance & Operations

Background:

The Minnesota Department of Education’s Uniform Financial Accounting and Reporting Standards (UFARS) includes Assigned Fund Balances, which represent the district’s intended use of resources for specific purposes. These assignments can be established by the School Board or by delegated authority, such as the finance committee or an authorized official (e.g., the Finance Director).

Rationale:

Austin Public Schools, as part of its annual audit process, compares its unassigned fund balance percentage to both Board Policy 714 and the revised budget. When the district’s year-end results exceed both of those benchmarks, the Superintendent and the Executive Director of Finance and Operations may recommend to the Finance Committee and the School Board that a portion of the fund balance be designated as assigned funds, when specific projects or needs warrant doing so.

With the recent November referendum results in mind, the administration is recommending the following assignments:

\$3,000,000 for overall district facility needs

\$1,000,000 for Wescott facility needs, specifically earmarked for future turf replacement

Recommendation:

It is recommended that the School Board approve the creation of assigned funds of \$3,000,000 for overall facilities needs and \$1,000,000 for Wescott facility's needs (earmarked for turf replacement).



We'll get you there.

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Austin Public Schools (ISD #492)

Year Ended June 30, 2025

Presented by:
CliftonLarsonAllen
Craig Popenhagen, Principal
Sterling Shatek, Senior

Audit Summary

Audit Opinion – The financial statements are fairly stated. We issued what is known as a “clean” or unmodified audit report.

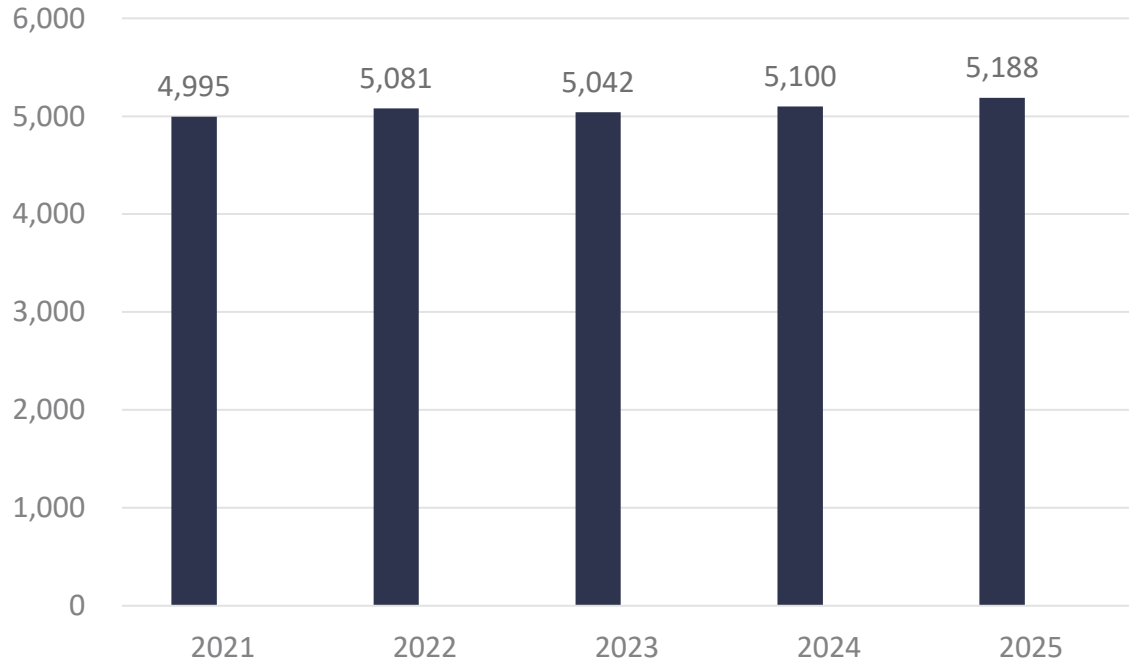
Yellow Book Compliance Findings – No compliance issues were noted in our review of laws, regulations, contracts and grants that could have significant financial implications to the District.

Internal Controls – No material weaknesses in internal controls over financials reporting were reported.

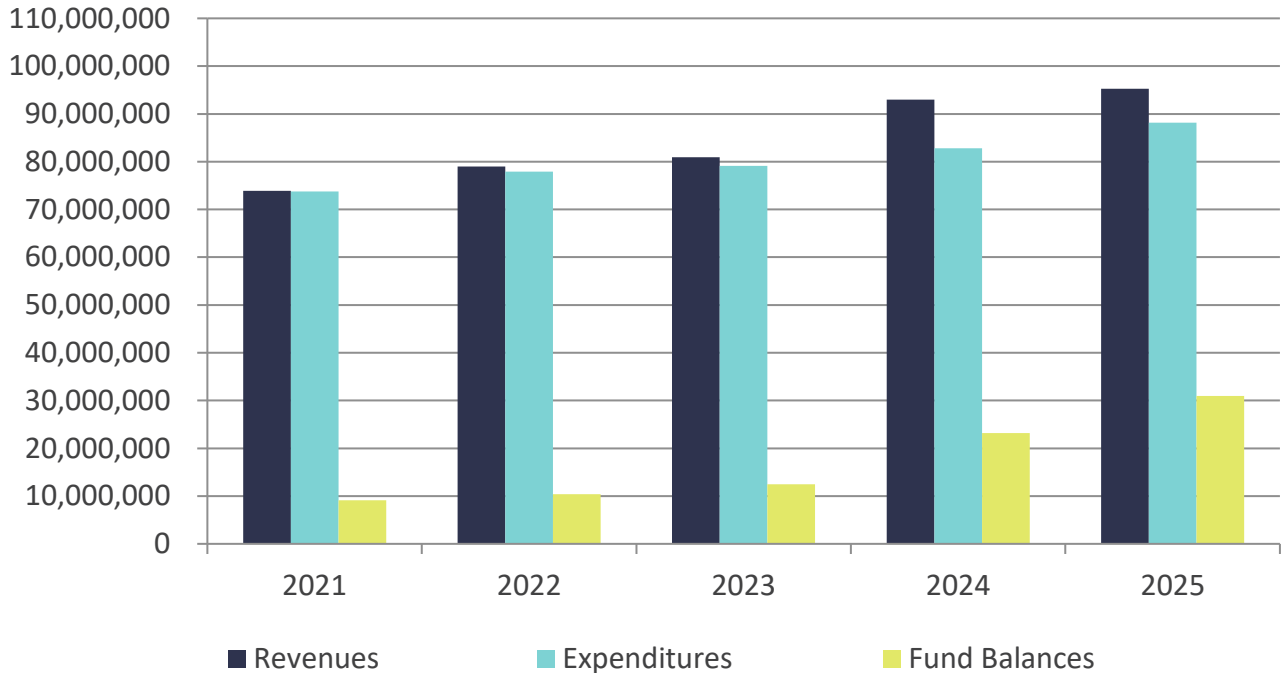
MN Legal Compliance – No findings were reported



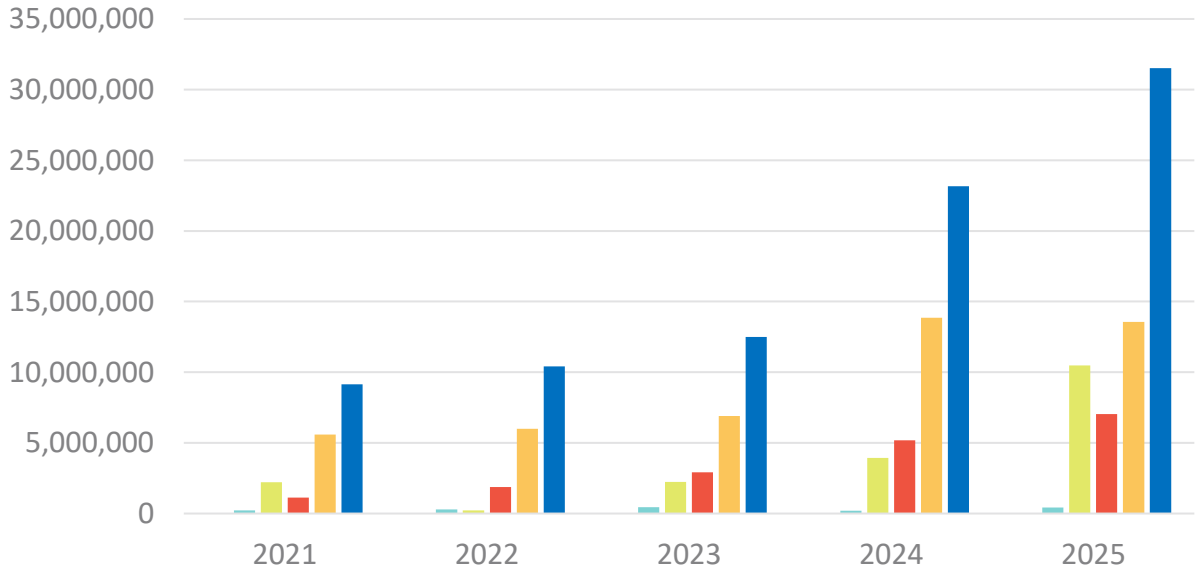
District Enrollment ADM's (5 Year Trend)



General Fund- Operating Results



General Fund - Fund Balances



■ Nonspendable Fund Balance

■ Assigned Fund Balance

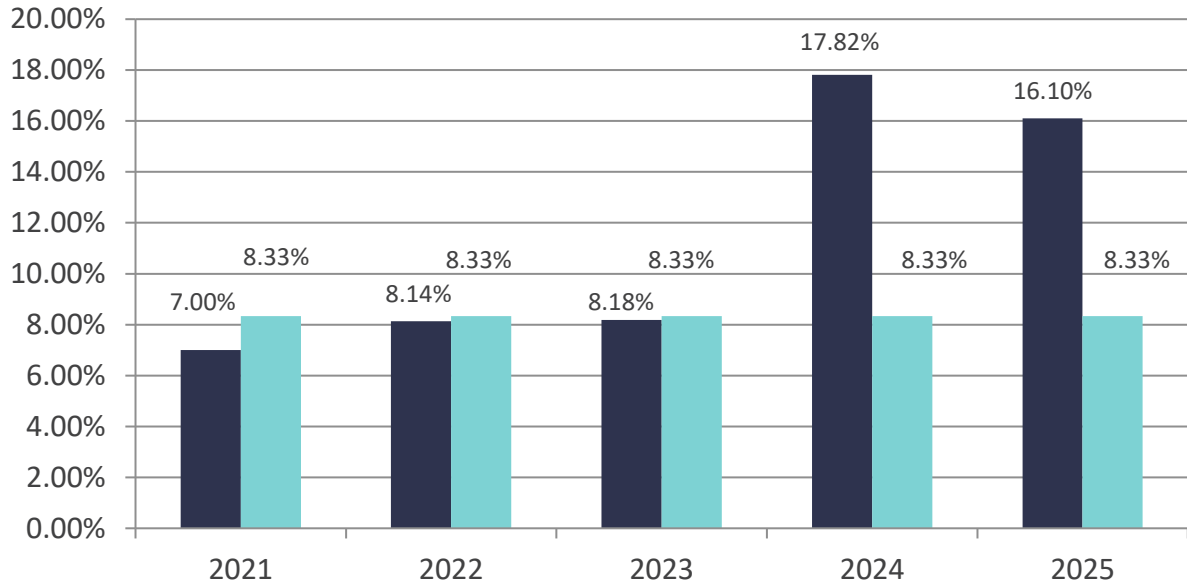
■ Restricted Fund Balance

■ Unassigned Fund Balance

■ Total Fund Balance



Unassigned General Fund Balances



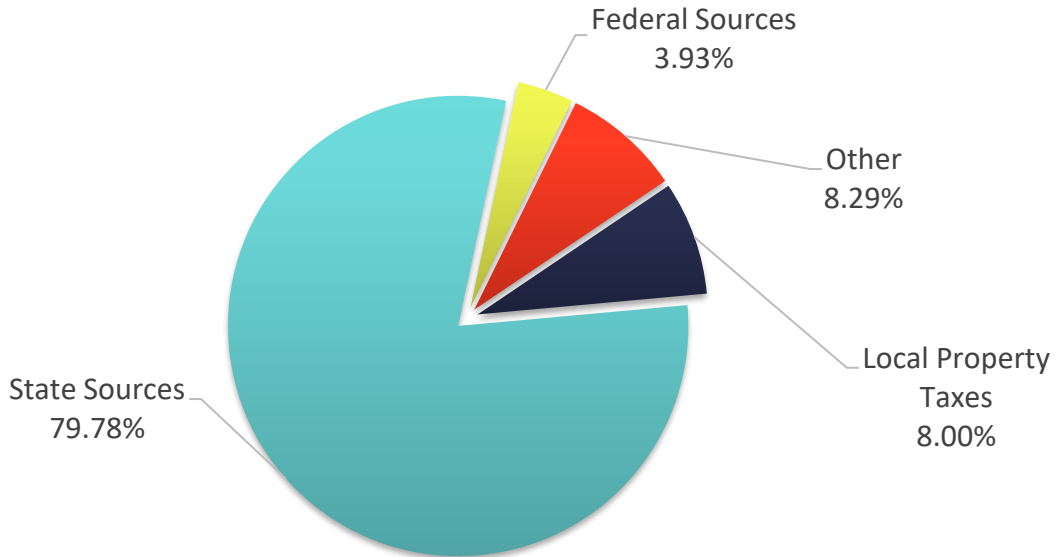
■ Unassigned Fund Balance as a % of Fund Balance Policy Expenditures

■ Unassigned General Fund Balance Policy %



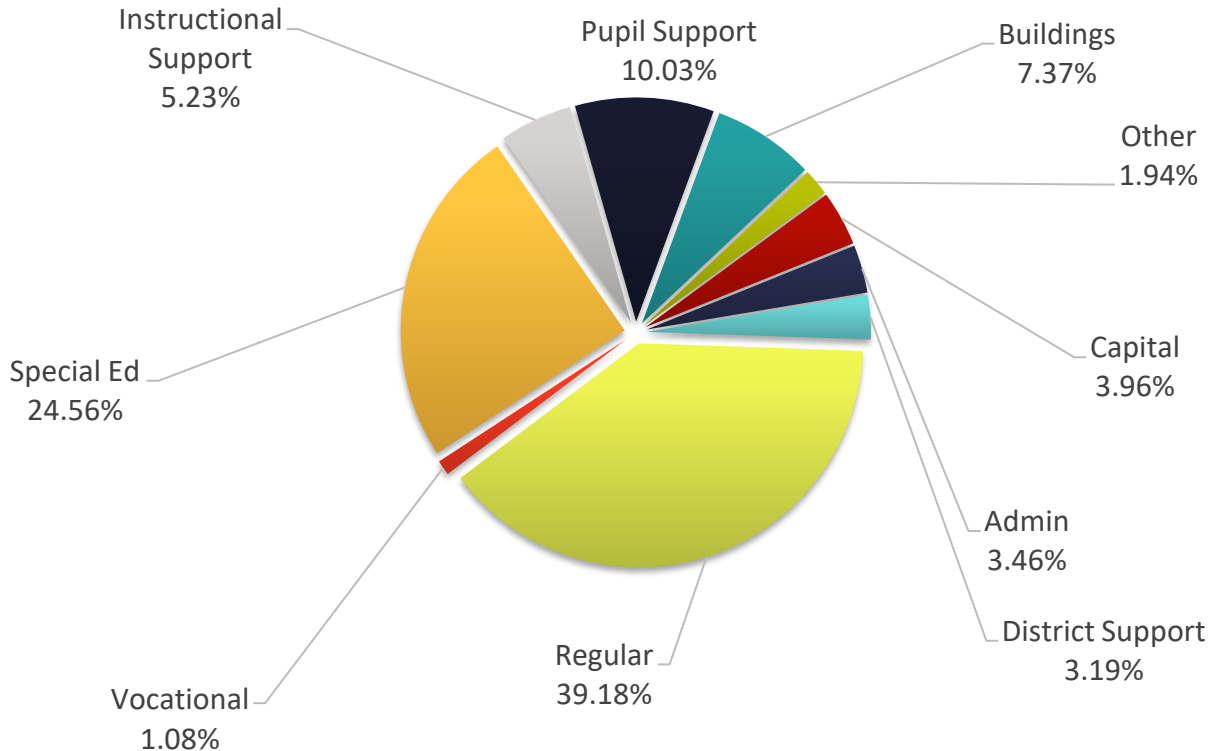
General Fund Revenue

\$96,491,566

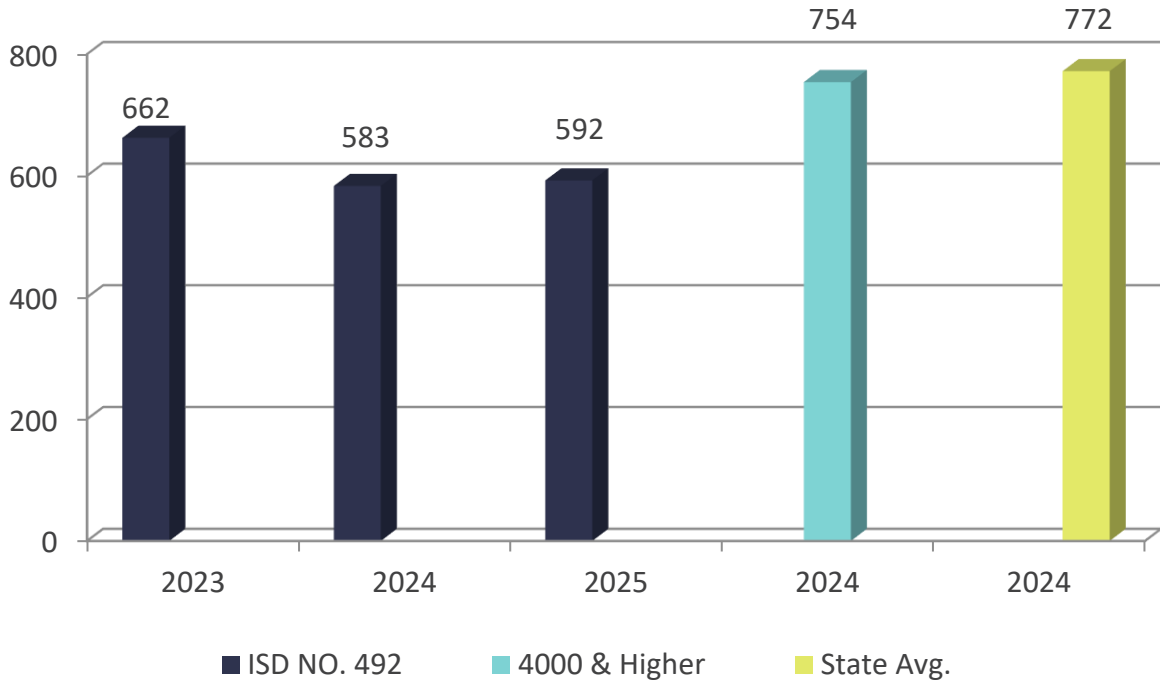


General Fund Expenditures by Program

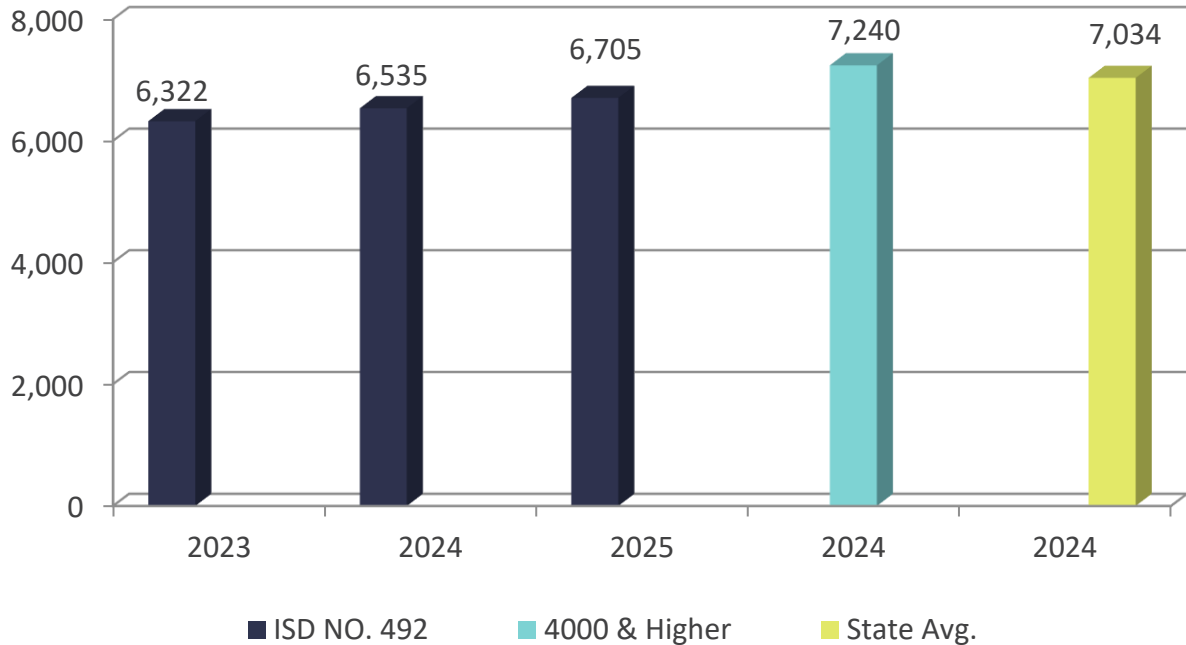
\$88,773,122



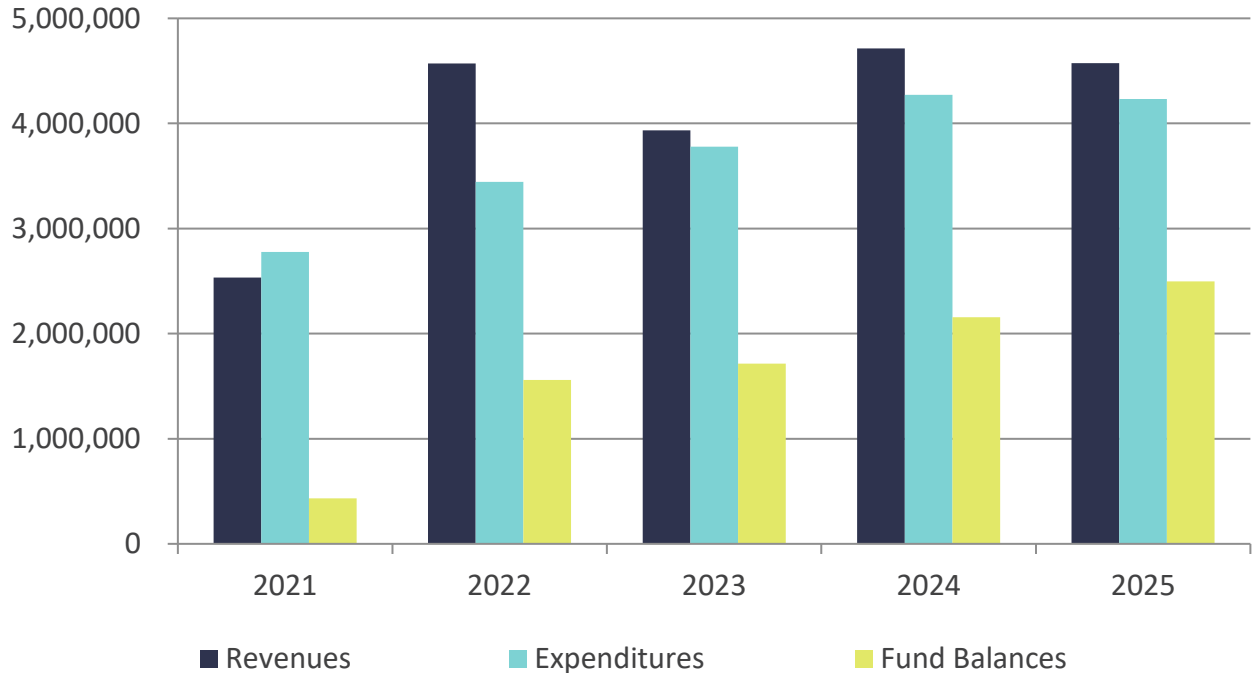
Administrative Expenditures Per ADM



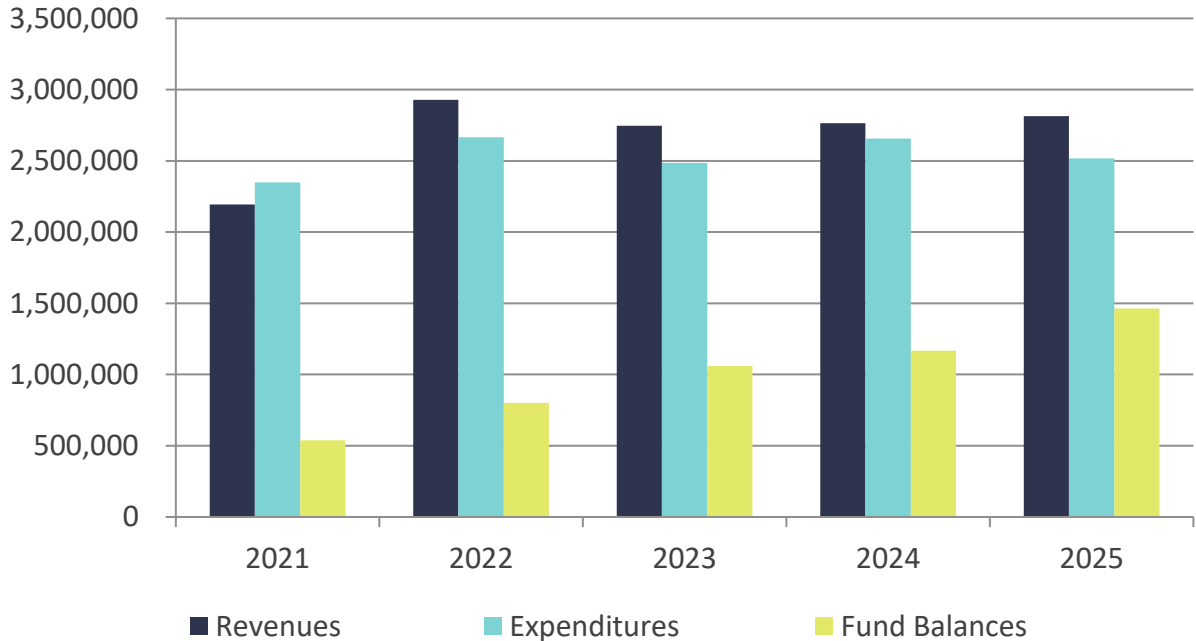
Regular Instruction Expenditures / ADM



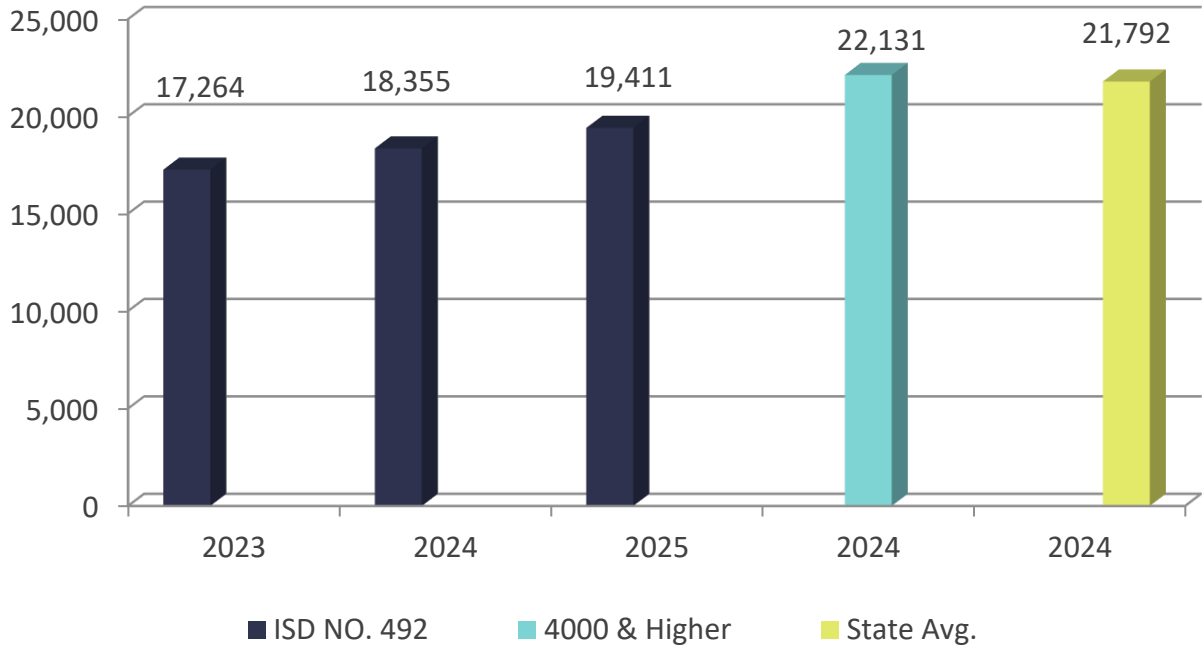
Food Service Fund- Operating Results



Community Service Fund- Operating Results



Total Expenditures Per ADM



Thank You!

Craig Popenhagen, Principal

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DATE: December 8, 2025

TITLE: Approval of Independent Audit Report for the 2025 Fiscal Year

TYPE: Action

PRESENTER: Todd Lechtenberg, Executive Director of Finance & Operations

Background:

The district is required to be audited annually by an independent auditing firm upon the completion of the fiscal year each June 30th. The auditor spends time with District staff during September completing their field work and transaction testing. Final review and completion of the audit work occurs in October and November.

The audit is conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States. .

Rationale:

The current audit firm is CliftonLarsonAllen LLP (CLA). The opinion received from CLA is an unmodified opinion which, in accounting terms, is a clean audit and is the desired result. In the opinion of CLA, the financial statements prepared by District staff present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the district as of June 30, 2025.

Recommendation:

It is recommended that the School Board approved the 2025 fiscal year audit financials.

**AUSTIN PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 492**

EXECUTIVE AUDIT SUMMARY (EAS)

YEAR ENDED JUNE 30, 2025



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**AUSTIN PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 492
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**EXECUTIVE AUDIT SUMMARY (EAS)
AUSTIN PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 492
YEAR ENDED JUNE 30, 2025**

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the District's financial records for the year ended June 30, 2025.

Audit Opinion

The financial statements are fairly stated. We issued what is known as an unmodified (i.e. "clean") audit report.

Internal Control Over Financial Reporting

No material weaknesses in internal control over financial reporting were reported.

Compliance and Other Matters (Yellow Book)

No compliance issues were reported in our review of laws, regulations, contracts, and grants that could have significant financial implications to the District.

Minnesota Legal Compliance

No Minnesota Legal Compliance findings were reported in our testing.



FORMAL REQUIRED COMMUNICATIONS

Board of Education
Independent School District No. 492
Austin, 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. 492 (the District) as of and for the year ended June 30, 2025, and have issued our report thereon dated November 26, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated June 4, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements.

As described in Note 1, the District changed accounting policies related to compensated absences by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 101, *Compensated Absences*, in the year ended June 30, 2025. There was no material impact on the District's net position and change in net position as a result of the adoption of this accounting standard.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

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. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Significant unusual transactions

We identified no significant unusual transactions during our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We determined that group asset purchases in prior years should have been capitalized resulting in capital assets and depreciation expense being understated by \$122,770 and \$144,591 in the governmental activities opinion unit. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated November 26, 2025.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditors’ 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.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement 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 engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management’s responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated November 26, 2025.

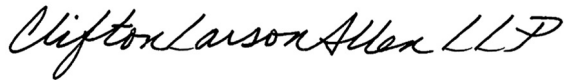
With respect to nonmajor governmental funds combining balance sheet and combining statement of revenues, expenditures and changes in fund balances, the Food Service Fund budgetary comparison information, the Community Service Fund budgetary comparison information, and the Uniform Financial Accounting and Reporting Standards Compliance Table (the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, 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 or the reasons for such changes, 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 have issued our report thereon dated November 26, 2025.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the introductory section. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. 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. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the information and use of the Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Austin, Minnesota
November 26, 2025

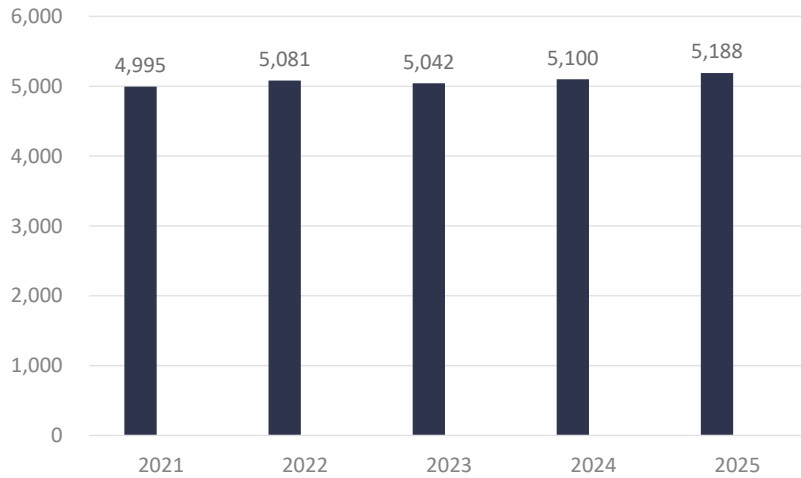
APPENDIX A

FINANCIAL TRENDS OF YOUR DISTRICT

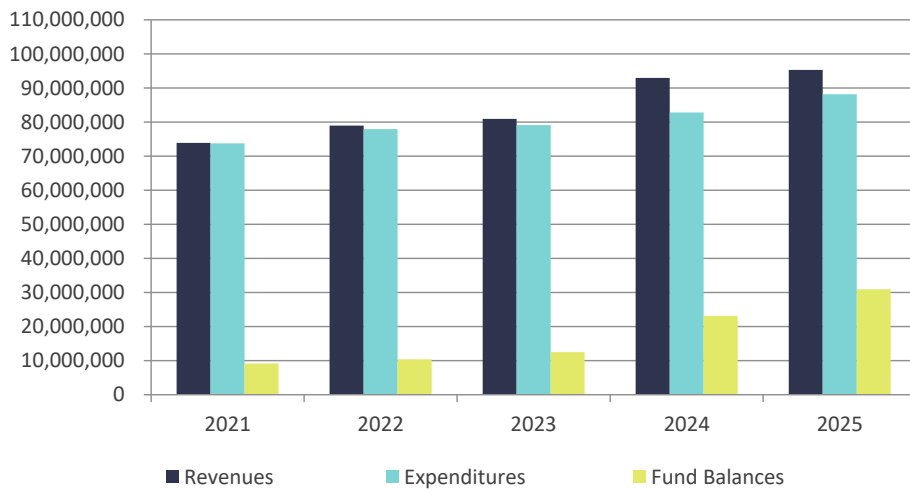
The following graphs reflect financial trends of Austin Public Schools. Information related to fund balances were obtained from prior and current year audited financial statements. Information from Austin Public Schools has been included when appropriate for comparison purposes.

The graphs show expenditures per student served compared to the four most recent years, state averages and the averages for comparable size school districts (students served of 4,000 and Higher). Prior year expenditure data and statewide averages were obtained from the Minnesota Department of Education. Current year expenditures were obtained from the current year audited financial statements.

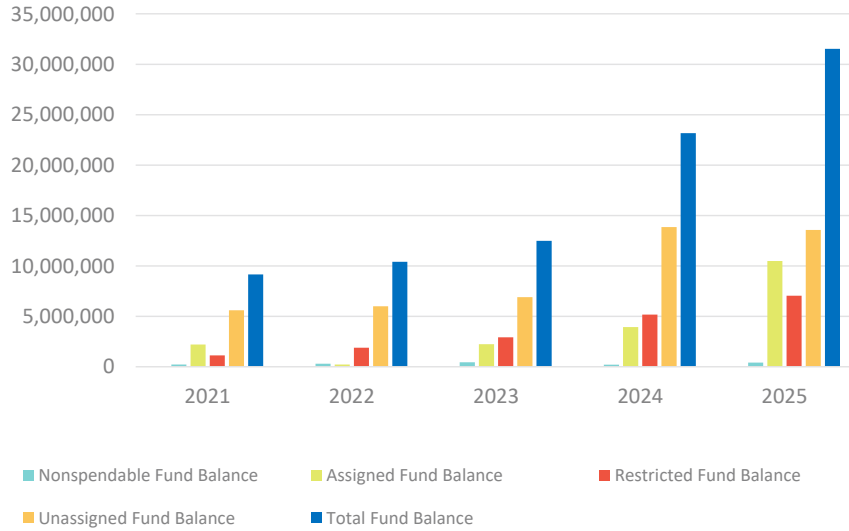
District Enrollment ADM's (5 Year Trend)



General Fund- Operating Results



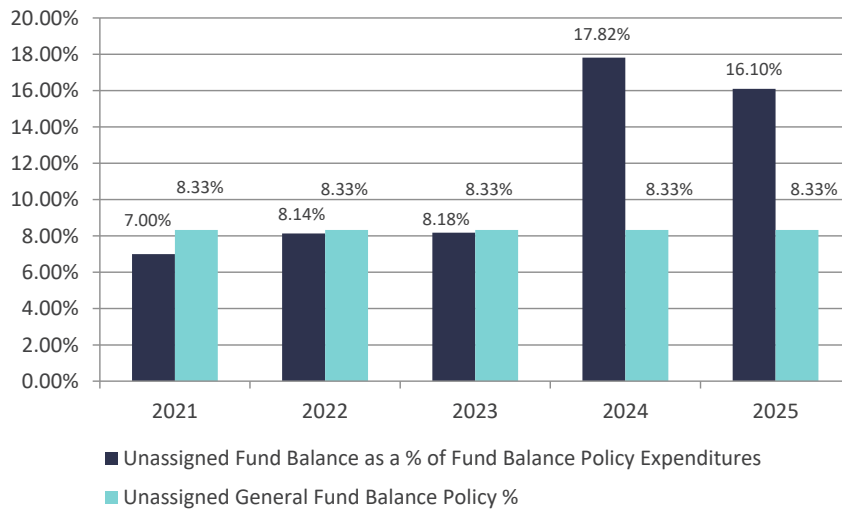
General Fund - Fund Balances



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Unassigned General Fund Balances

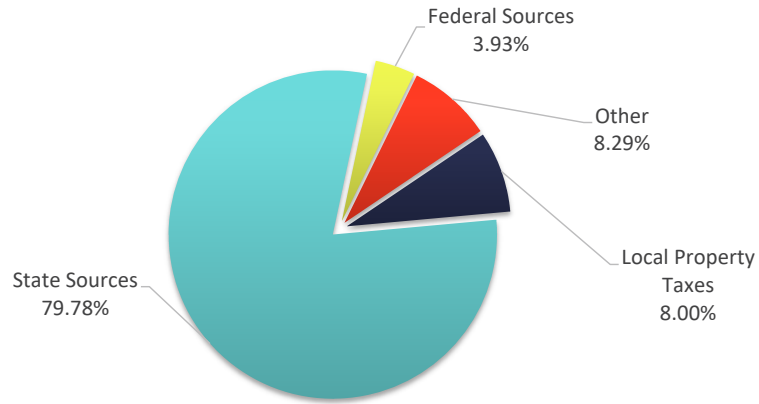


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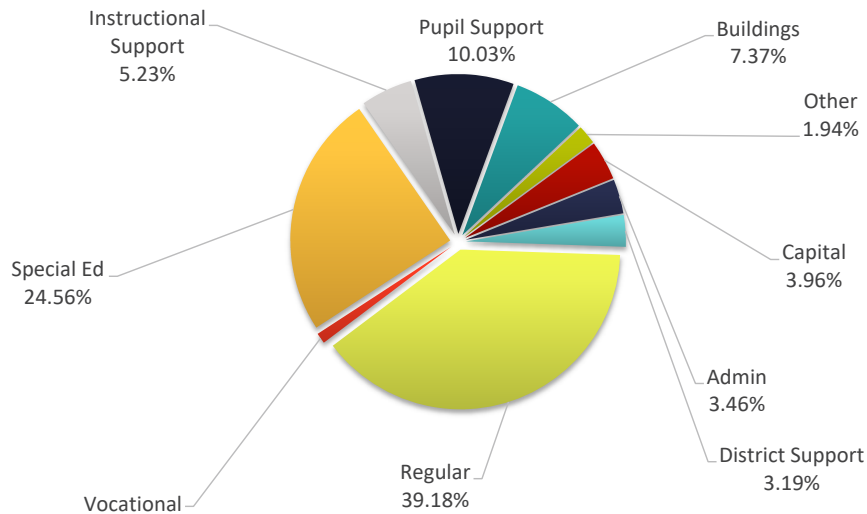
General Fund Revenue

\$96,491,566

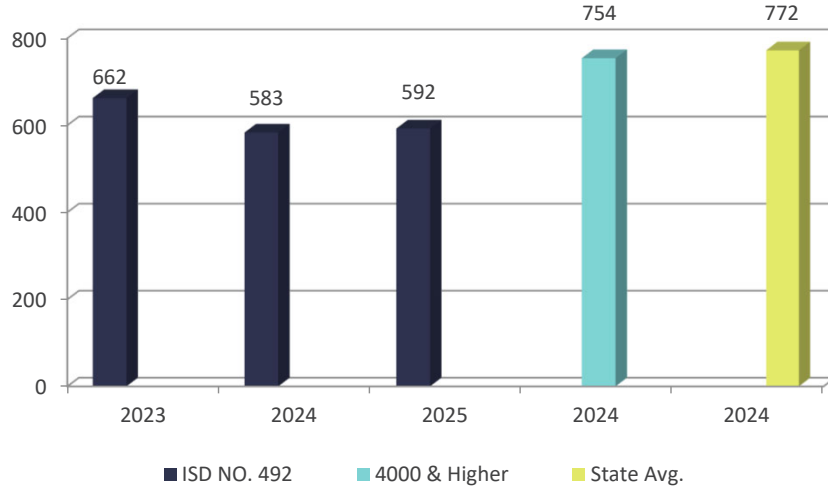


General Fund Expenditures by Program

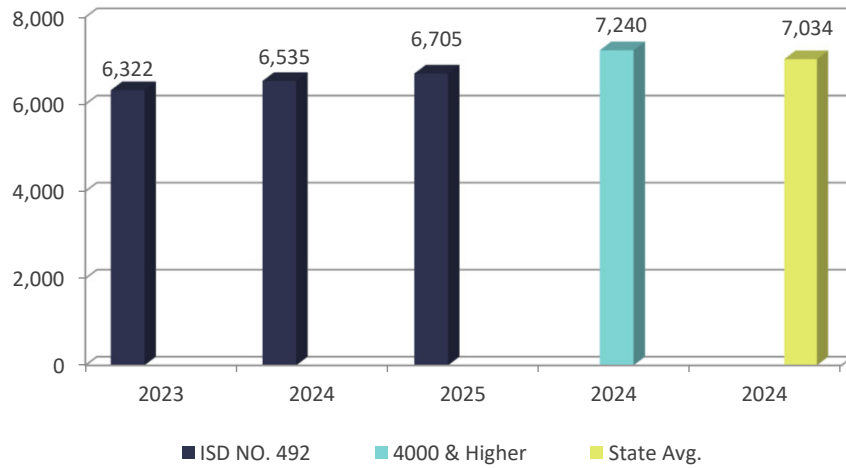
\$88,773,122



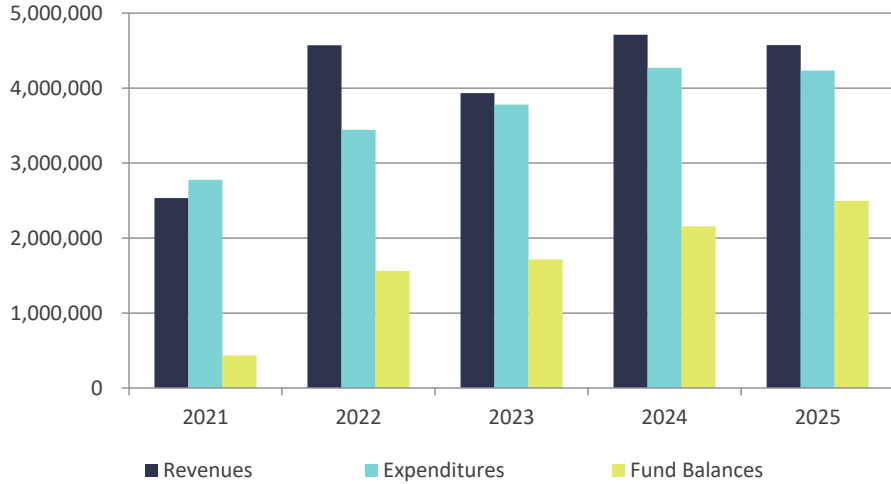
Administrative Expenditures Per ADM



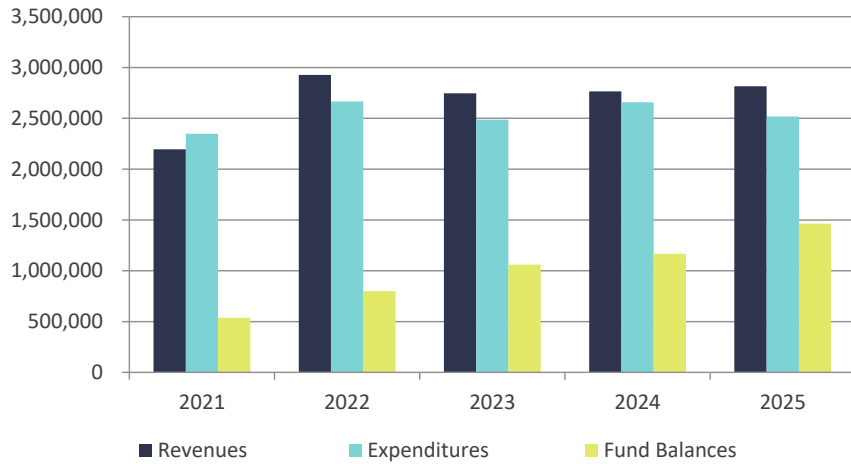
Regular Instruction Expenditures / ADM



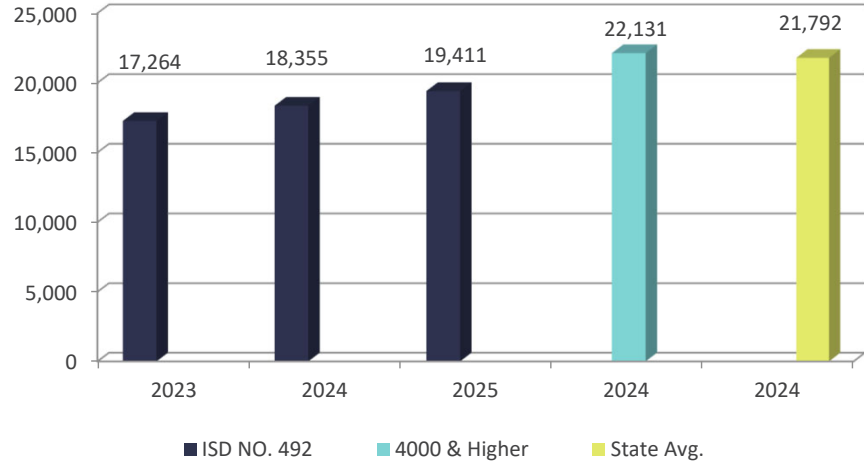
Food Service Fund- Operating Results



Community Service Fund- Operating Results



Total Expenditures Per ADM





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**INDEPENDENT SCHOOL DISTRICT NO. 492
AUSTIN, MINNESOTA**

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025



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INTRODUCTION SECTION

**INDEPENDENT SCHOOL DISTRICT NO. 492
BOARD OF EDUCATION AND ADMINISTRATION
YEAR ENDED JUNE 30, 2025**

BOARD OF EDUCATION

Dr. Carolyn Dubé	Chair
Peggy Young	Vice Chair
Carol McAlister	Treasurer
Cece Kroc	Clerk
Don Leathers	Director
Dan Zielke	Director
Robert Hartman	Director

ADMINISTRATION

Dr. Joey Page	Superintendent of Schools
Todd Lechtenberg	Executive Director of Finance and Operations
Sue Stark	Director of Human Services and Title IX Coordinator/Human Rights Officer
Dr. Katie Baskin	Executive Director of Academics and Administrative Services
Sheri Willrodt	Executive Director of Special Education
Jennifer Lawhead	Community Education Director & Woodson Site Administrator

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Education
Independent School District No. 492
Austin, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Austin Public Schools Independent School District No. 492 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof 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 (GAAS) 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 Auditors' 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' 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 auditors' 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 GAAS 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 GAAS 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, the budgetary comparison information, the Schedule of Changes in the District's Total OPEB Liability and Related Ratios, the Schedule of the District's Proportionate Share of the Net Pension Liability and the Schedule of District Pension Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The nonmajor governmental funds combining balance sheet and combining statement of revenues, expenditures and changes in fund balances, the Food Service Fund budgetary comparison information, the Community Service Fund budgetary comparison information, and the Uniform Financial Accounting and Reporting Standards Compliance Tables 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 relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the nonmajor governmental funds combining balance sheet and combining statement of revenues, expenditures and changes in fund balances, the Food Service Fund budgetary comparison, the Community Service Fund budgetary comparison information, Schedule of Expenditures of Federal Awards, and the Uniform Financial Accounting and Reporting Standards Compliance Table is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

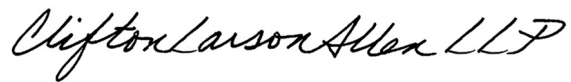
Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 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.



CliftonLarsonAllen LLP

Austin, Minnesota
November 26, 2025

REQUIRED SUPPLEMENTARY INFORMATION

**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

This section of Austin Schools - Independent School District 492's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2025. Please read it in conjunction with the District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

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

- Net position increased 97.1% from the prior year primarily due to changes in pension and OPEB liabilities, and deferred outflows/inflows of financial resources resulting from updated actuarial estimates.
- Overall revenues were \$107,584,900 which is \$11,486,455 more than expenses.
- The General Fund balance increased \$8,353,563 from the prior year due to actual revenues and other financing sources exceeding actual expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- The first of the two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
- The governmental funds statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
- Proprietary funds statements offer short and long-term financial information about the activities the district operates like businesses.
- Fiduciary funds statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

DISTRICT-WIDE STATEMENTS

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

**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

DISTRICT-WIDE STATEMENTS (CONTINUED)

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

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

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

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

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's funds - focusing on its most significant or "major" funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (e.g., scholarship trust fund).

The District has three kinds of funds:

- **Governmental funds** – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explains the relationship (or differences) between them.
- **Proprietary funds** – Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the district-wide statements. The District uses proprietary funds to report activities that provide supplies and services for the District's other programs and activities. The district currently has one proprietary fund – an internal service fund for health and dental insurance benefits.

**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

FUND FINANCIAL STATEMENTS (CONTINUED)

- **Fiduciary funds** – The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship trusts. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes by for those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net position. The District's total net position from governmental activities was \$(1,039,012) on June 30, 2025 (see Table A-1). This was an increase of 91.7% from the prior year.

The District's Net Position

	Governmental Activities as of June 30,		Percentage Change
	2025	2024	
Current and Other Assets	\$ 60,811,623	\$ 50,323,965	20.84 %
Capital Assets	54,440,528	54,464,944	(0.04)
Total Assets	<u>115,252,151</u>	<u>104,788,909</u>	9.99
Deferred Outflows of Resources	13,222,899	13,736,372	(3.74)
Current Liabilities	11,306,481	8,217,470	37.59
Long-Term Liabilities	89,979,252	103,622,780	(13.17)
Total Liabilities	<u>101,285,733</u>	<u>111,840,250</u>	(9.44)
Deferred Inflows of Resources	<u>28,228,329</u>	<u>19,210,498</u>	46.94
Net Position:			
Net Investment in Capital Assets	18,113,264	16,472,578	9.96
Restricted	11,287,970	8,799,742	28.28
Unrestricted	(30,440,246)	(37,797,787)	(19.47)
Total Net Position	<u>\$ (1,039,012)</u>	<u>\$ (12,525,467)</u>	(91.70)

**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

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

	Governmental Activities for the Fiscal Year Ended June 30,		Percentage Change
	2025	2024	
Revenues			
<u>Program Revenues</u>			
Charges for Services	\$ 5,347,921	\$ 4,948,053	8.08 %
Operating Grants and Contributions	43,363,607	42,803,404	1.31
Capital Grants and Contributions	2,335,491	2,191,083	6.59
<u>General Revenues</u>			
Property Taxes	10,249,449	10,056,555	1.92
Unrestricted State Aid	44,429,058	42,163,582	5.37
Investment Earnings	1,331,354	1,049,197	26.89
Other	528,020	618,405	(14.62)
Total Revenues	<u>107,584,900</u>	<u>103,830,279</u>	3.62
Expenses			
Administration	3,019,042	2,683,011	12.52
District Support Services	2,816,080	2,479,034	13.60
Regular Instruction	38,847,684	37,342,661	4.03
Vocational Education Instruction	959,715	892,207	7.57
Special Education Instruction	22,052,283	20,843,953	5.80
Instructional Support Services	4,913,899	3,913,975	25.55
Pupil Support Services	8,963,951	7,900,078	13.47
Sites and Buildings	7,064,902	6,705,238	5.36
Fiscal and Other Fixed Cost Programs	691,406	626,018	10.45
Food Service	3,942,163	3,977,874	(0.90)
Community Service	2,189,891	2,601,381	(15.82)
Interest and Fiscal Charges on Long-Term Liabilities	637,429	811,760	(21.48)
Total Expenses	<u>96,098,445</u>	<u>90,777,190</u>	5.86
Change in Net Position	11,486,455	13,053,089	
Beginning Net Position	(12,525,467)	(25,578,556)	
Ending Net Position	<u>\$ (1,039,012)</u>	<u>\$ (12,525,467)</u>	

Changes in net position. The District's total revenues were \$107,584,900 for the year ended June 30, 2025. Property taxes and state formula aid accounted for 51% of total revenue for the year (see Figure A-1).

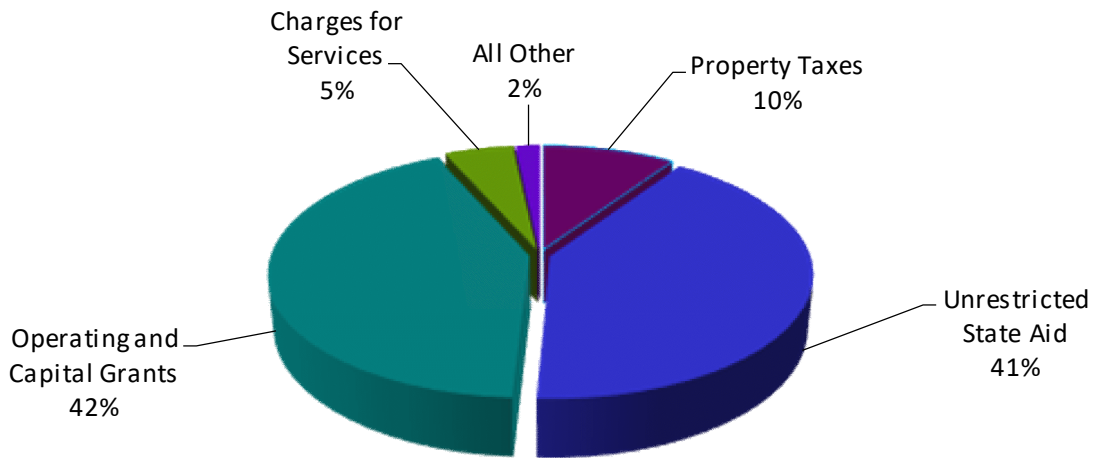
**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

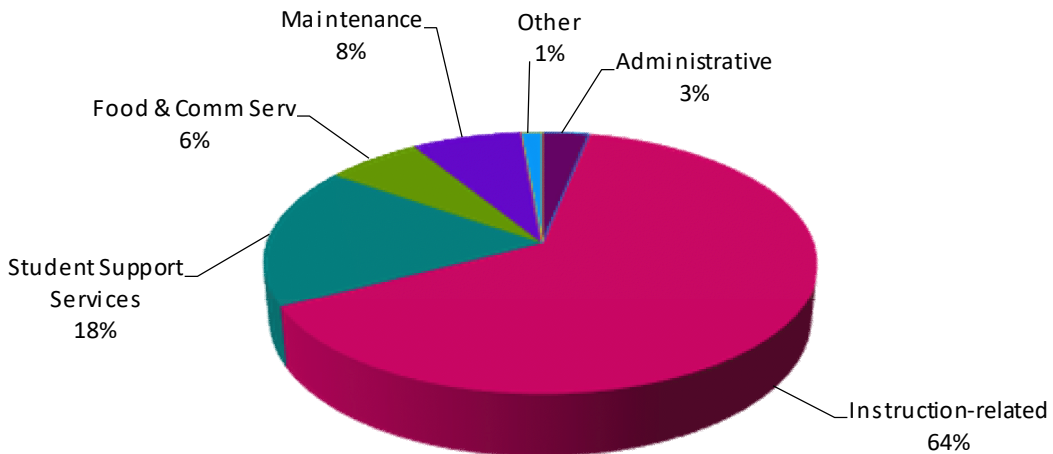
The total cost of all programs and services was \$96,098,455. The District's expenses are predominantly related to educating and caring for students (82%) (see Figure A-2). The purely administrative activities of the District accounted for just 3% of total costs.

Total revenues exceeded expenses, increasing net position \$11,486,455 from last year.

**Figure A-1
Sources of District's Revenues for Fiscal 2025**



**Figure A-2
District Expenses for Fiscal 2025**



**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

- The cost of all governmental activities this year was \$96,098,445. Some of the cost was paid by the users of the District's programs (\$5,347,921).
- The federal and state governments subsidized certain programs with grants and contributions (\$45,699,098).
- Most of the District's costs (\$54,678,507) however, were paid for by District taxpayers and the taxpayers of our state. This portion of governmental activities was paid for with \$10,249,449 in property taxes and \$44,429,058 of state aid based on the statewide education aid formula. An additional \$1,859,374 in costs was funded with investment earnings and other general revenues.

**Table A-3
Program Expenses and Net Cost of Services**

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2025	2024		2025	2024	
Administration	\$ 3,019,042	\$ 2,683,011	12.52 %	\$ 2,308,990	\$ 2,172,203	6.30 %
District Support Services	2,816,080	2,479,034	13.60	2,814,091	2,474,424	13.73
Regular Instruction	38,847,684	37,342,661	4.03	18,631,283	15,165,136	22.86
Vocational Education Instruction	959,715	892,207	7.57	722,915	602,852	19.92
Special Education Instruction	22,052,283	20,843,953	5.80	3,303,621	4,705,161	(29.79)
Instructional Support Services	4,913,899	3,913,975	25.55	4,802,352	3,821,416	25.67
Pupil Support Services	8,963,951	7,900,078	13.47	8,635,162	7,592,475	13.73
Sites and Buildings	7,064,902	6,705,238	5.36	4,940,899	4,725,514	4.56
Fiscal and Other Fixed Cost Programs	691,406	626,018	10.45	691,406	626,018	10.45
Food Service	3,942,163	3,977,874	(0.90)	(564,033)	(652,483)	(13.56)
Community Service	2,189,891	2,601,381	(15.82)	(335,024)	220,236	(252.12)
Interest and Fiscal Charges on Long-Term Liabilities	637,429	811,760	(21.48)	(900,236)	(618,302)	45.60
Total	\$ 96,098,445	\$ 90,777,190	5.86	\$ 45,051,426	\$ 40,834,650	10.33

Note: Table A-3 reflects net program cost. General revenues are not included, only program revenues are reflected.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a school is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$34,525,485, an increase from last year's ending fund balance of \$7,085,262. Revenue from record growth in enrollment, management of staffing and the shifting of capital projects from one year to another due to availability contributed to this increase.

**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Revenues for the District's governmental funds were \$107,751,892 while total expenditures were \$101,301,749. The District completed the year with revenues exceeding expenditures by \$6,450,143 excluding "other financing sources and uses."

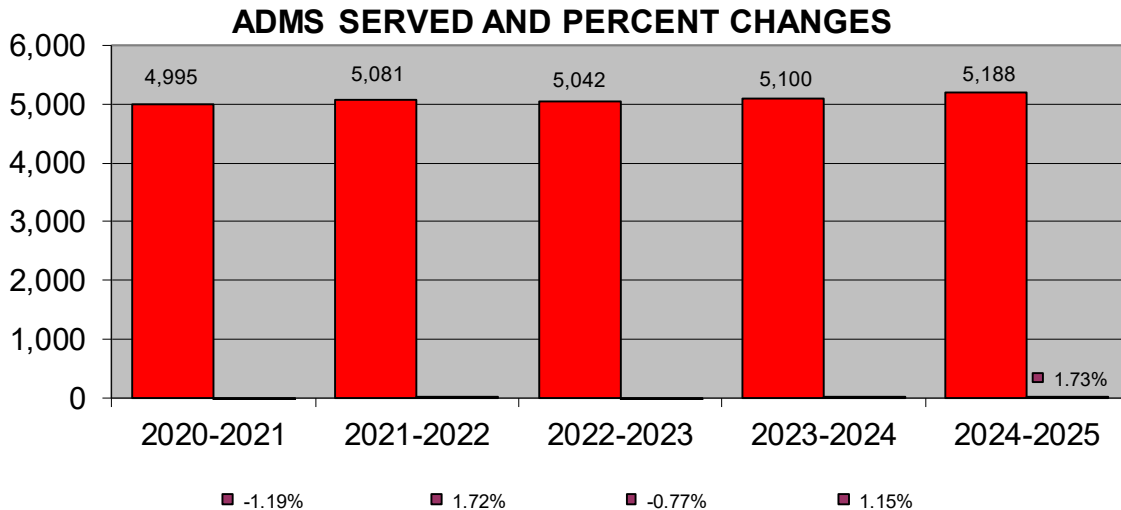
**Table A-4
Governmental Fund Performance**

	Year Ended June 30, 2025	Year Ended June 30, 2024
Revenues	\$ 107,751,892	\$ 104,293,143
Expenditures	101,301,749	93,614,437
Excess Revenues over Expenditures	6,450,143	10,678,706
Net Other Financing Sources	635,119	545,134
Total Change in Fund Balance	7,085,262	11,223,840
Fund Balance, Beginning	27,440,223	16,216,383
Fund Balance, Ending	<u>\$ 34,525,485</u>	<u>\$ 27,440,223</u>

GENERAL FUND

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

The following graph shows enrollment over the past five years:



**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

GENERAL FUND (CONTINUED)

District enrollments have increased three of the past five years. The district did rebound in 2021-22 and 2022-23 from the loss in 2020-21 due to the pandemic. District enrollment will continue to be monitored as we have seen a different trend lately.

The following schedule presents a summary of General Fund Revenues.

**Table A-5
General Fund Revenues**

	Year Ended June 30,		Change	
	2025	2024	Increase (Decrease)	Percent Change
Local Sources:				
Property Taxes	\$ 7,729,481	\$ 7,355,929	\$ 373,552	5.1 %
Earnings on Investments	1,090,423	761,863	328,560	43.1
Other	6,891,825	6,193,959	697,866	11.3
State Sources	76,983,337	72,107,117	4,876,220	6.8
Federal Sources	3,796,500	6,548,881	(2,752,381)	(42.0)
Total General Fund Revenue	<u>\$ 96,491,566</u>	<u>\$ 92,967,749</u>	<u>\$ 3,523,817</u>	3.8

The total General Fund revenue increased by \$3,523,817, or 3.8%, from the previous year. Basic general education revenue is determined by a state per student funding formula and consists of an equalized mix of property tax and state aid revenue. Other state-authorized revenue including excess levy referendum and the property shift also involve an equalized mix of property tax and state aid revenue. Therefore, the mix of property tax and state aid can change significantly from year to year without any net change on revenue.

The following schedule presents a summary of General Fund expenditures.

**Table A-6
General Fund Expenditures**

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2025	2024		
Salaries	\$ 46,467,018	\$ 44,198,696	\$ 2,268,322	5.1 %
Employee Benefits	21,566,125	19,894,064	1,672,061	8.4
Purchased Services	11,632,113	10,166,075	1,466,038	14.4
Supplies and Materials	4,188,600	4,140,690	47,910	1.2
Capital Expenditures	3,519,271	2,796,748	722,523	25.8
Debt Service Expenditures	1,025,133	1,283,806	(258,673)	(20.1)
Other Expenditures	374,862	348,725	26,137	7.5
Total General Fund Expenditures	<u>\$ 88,773,122</u>	<u>\$ 82,828,804</u>	<u>\$ 5,944,318</u>	7.2

Total General Fund expenditures increased \$5,944,318, or 7.2%, from the previous year. Capital investments in facilities, contracted special ed services due to staffing shortages, and implementation of student support programs account for the majority of the increase.

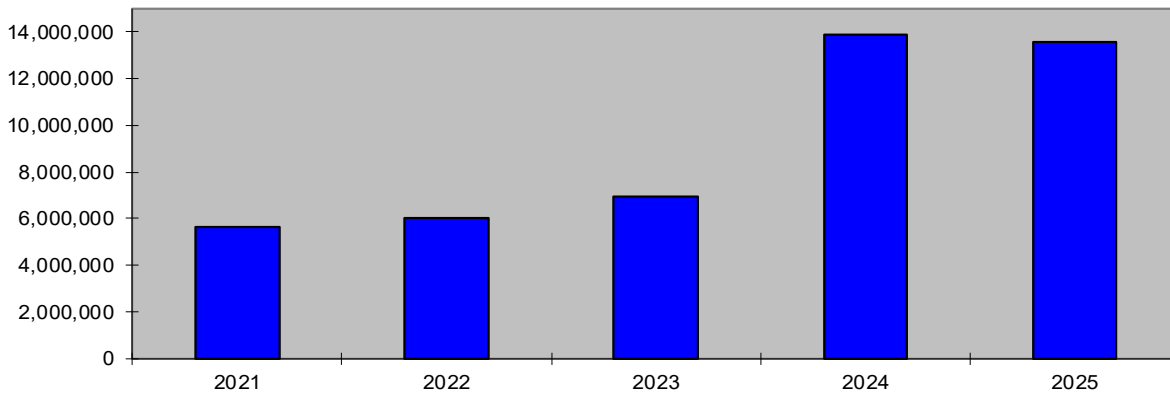
**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

GENERAL FUND (CONTINUED)

In 2024-25, General Fund revenues and other financing sources exceeded expenditures by \$8,353,563. After adding other financing sources of \$635,119, the total fund balance increased to \$31,527,852 for June 30, 2025. After deducting statutory restrictions, the unassigned fund balance decreased from \$13,575,895 at June 30, 2024 to \$13,570,555 at June 30, 2025.

The following graph shows the Unassigned General Fund Balance in total dollars.

UNASSIGNED GENERAL FUND BALANCES



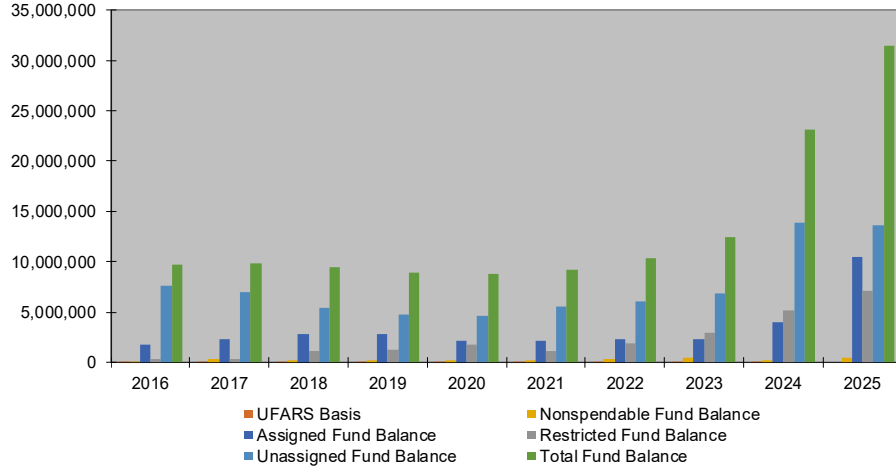
	2017	2018	2019	2020	2021	2022	2023	2024	2025
Unassigned Fund Balance - General Fund	\$ 7,239,488	\$ 5,415,027	\$ 4,748,061	\$ 4,672,782	\$ 5,596,169	\$ 6,002,858	\$ 6,895,864	\$ 13,853,533	\$ 13,571,895
Percent Increases	-7.02%	-25.20%	-12.32%	-1.59%	19.76%	7.27%	14.88%	100.90%	-2.03%
Unassigned Fund Balance as a % of Expenditures	12.30%	8.50%	7.29%	7.00%	8.14%	8.18%	9.20%	17.82%	16.10%
Unassigned Fund Balance Policy Amount	4,904,354	5,305,746	5,425,773	5,556,877	5,724,621	6,114,449	6,241,279	6,475,838	7,026,423
General Fund									
Fund Balance Policy Expenditures	58,875,802	63,694,434	65,135,335	66,709,206	68,722,941	73,402,746	74,925,319	77,741,149	84,350,817
% Increase	2.54%	8.18%	2.26%	2.42%	3.02%	6.81%	2.07%	3.76%	8.50%
Unassigned General Fund Balance Policy	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%

The previous graph is the single best measure of overall financial health. The unassigned General Fund balance of \$13,571,895 on June 30, 2025 represents 16.1% of annual expenditures or approximately two months of operations. The District closely monitors its fund balances.

**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

GENERAL FUND (CONTINUED)

UNASSIGNED GENERAL FUND BALANCES



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
UFARS Basis										
Nonspendable Fund Balance	\$ 128,054	\$ 283,392	\$ 188,280	\$ 198,535	\$ 227,209	\$ 221,156	\$ 299,096	\$ 439,652	\$ 203,438	\$ 417,843
Assigned Fund Balance	1,782,958	2,270,258	2,765,755	2,765,755	2,124,260	2,206,019	2,224,978	2,232,452	3,937,991	10,489,782
Restricted Fund Balance	298,209	300,489	1,152,337	1,212,251	1,810,753	1,128,770	1,885,853	2,922,242	5,179,327	7,048,332
Unassigned Fund Balance	7,557,454	7,027,039	5,357,905	4,748,061	4,672,782	5,596,169	6,002,858	6,895,864	13,853,533	13,571,895
Total Fund Balance	\$ 9,766,675	\$ 9,881,178	\$ 9,464,277	\$ 8,924,602	\$ 8,835,004	\$ 9,152,114	\$ 10,412,785	\$ 12,490,210	\$ 23,174,289	\$ 31,527,852
Total Expenditures	\$ 59,201,809	\$ 61,296,766	\$ 62,854,098	\$ 66,971,974	\$ 6,989,094	\$ 72,046,807	\$ 73,758,999	\$ 77,945,052	\$ 82,828,804	\$ 88,773,122
Unassigned Fund Balance as a % of Fund Balance										
Policy Expenditures	13.63%	12.30%	8.50%	7.29%	7.00%	8.14%	8.18%	9.20%	17.82%	16.10%

General Fund Budgetary Highlights

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

- Implementing budgets for specially funded projects, which include both federal and state grants, reinstating prior year purchase orders being carried over and budgeting for resale and gifts.
- Increases in appropriations for significant unbudgeted costs or revenues.

While the District's final budget for the general fund anticipated a net increase in fund balance of \$94,003, the actual results for the year show a \$8,353,563 increase.

- Actual revenues were \$4,642,802 higher than expected due to higher than anticipated student enrollment.
- The actual total expenditures were \$2,981,639 less than budgeted (a 3.25% variance). This variance is related to 1) lower spending on supplies and staffing 2) delay in projects that will impact the FY26 budget.

FOOD SERVICE FUND

The Food Service Fund balance increased by \$340,311. This can be attributed to increased revenues from continued higher state reimbursement rates along with higher enrollment.

**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

COMMUNITY SERVICE FUND

The Community Service Fund realized a gain of \$296,501. This was due increasing programming and capacity with fewer pandemic restrictions.

CAPITAL PROJECT FUNDS

The Capital Projects Fund balance decreased by \$1,976,575 mainly due to tennis court remodel along with the LED lighting project.

DEBT SERVICE FUNDS

The Debt Service Fund reflects payments on principal and interest of the Districts' debt. The grand total debt service fund balance is \$918,606.

PROPRIETARY FUND

The Health Insurance Trust Fund decreased \$156,046 in net position due to claims being higher than contributions. The net position of \$2,502,984 is above the required level to cover the exposure of claims risk. The net position target for this fund is \$2.1 million to cover the gap between the premium level and the aggregate stop loss limit. ISD No. 492 has a self-funded health and dental insurance plan with stop loss coverage of \$300,000 on individual claims.

FIDUCIARY FUNDS

Private-purpose trust (scholarship trust) is ISD No. 492's fiduciary funds. The net position of the scholarship trust is \$118,554.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

By the end of 2025, the District had invested \$140,646,424 in a broad range of capital assets, including school buildings, land, computer and audio-visual equipment, and other equipment for various instructional programs (see Table A-7). Total accumulated depreciation and amortization as of June 30, 2025 is \$86,205,896. The current year depreciation expense and amortization expense for Governmental Activities totaled \$5,785,120. More detailed information about capital assets can be found in Note 3 to the financial statements.

**Table A-7
Capital Assets**

	2025	2024	Percentage Change
Land	\$ 684,285	\$ 684,285	-
Land Improvements	6,159,805	5,586,264	10.3
Buildings and Improvements	110,192,838	109,174,704	0.9
Equipment	20,370,987	19,098,937	6.7
Less: Accumulated Depreciation	(85,887,610)	(80,555,910)	6.6
Right-to-Use Lease Asset	1,109,810	471,642	135.3
Right-to-Use Subscription Asset	192,377	162,295	18.5
Less: Accumulated Amortization	(318,286)	(157,273)	102.4
Total District Capital Assets	\$ 54,440,528	\$ 54,464,944	(0.0)

**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

CAPITAL ASSETS AND DEBT ADMINISTRATION (CONTINUED)

Long-Term Liabilities

As of June 30, 2025, the District had \$25,274,586 in general obligation bonds outstanding. This is a decrease of 10.3% from last year (see Table A-8). Overall, the District's outstanding long-term liabilities, including net pension liability and severance and health benefits payable, decreased by 13.2% in fiscal year 2025, due to the decrease in the total net pension liability. The decrease in the total net pension liability is largely a result of changes in the actuarial assumptions used to measure the net pension liability.

More detailed information about the District's net pension liabilities can be found in Notes 6 and 8 of the financial statements. More information about the District's severance and health benefits payable and remaining long-term liabilities is presented in Note 9 and Note 4 of the financial statements.

**Table A-8
The District's Long-Term Liabilities**

	2025	2024	Percentage Change
General Obligation Bonds	\$ 25,274,586	\$ 28,188,153	(10.3)%
Net Bond Premium and Discount	1,323,095	1,710,206	(22.6)
Certificates of Participation Payable	4,820,000	5,230,000	(7.8)
Lease Payable	1,939,746	2,210,921	(12.3)
Lease Liability	902,568	398,367	126.6
Subscription Liability	39,715	88,587	(55.2)
Net Pension Liability	37,999,762	51,146,987	(25.7)
Total OPEB Liability	15,504,475	13,629,805	13.8
Compensated Absences Payable	2,175,305	1,019,754	113.3
Total Long-Term Liabilities	\$ 89,979,252	\$ 103,622,780	(13.2)
Long-Term Liabilities:			
Due Within One Year	\$ 5,388,535	\$ 5,073,699	
Due in More Than One Year	84,590,717	98,549,081	
Total	\$ 89,979,252	\$ 103,622,780	

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved excess operating referendum, the District is dependent on the state of Minnesota for its revenue authority. Recent experience demonstrates that legislated revenue increases have not been sufficient to meet instructional program needs and increased costs due to inflation.

In November 2022, the District ran a special election asking voters to authorize a referendum totaling \$470 per pupil. This will equate to approximately \$2.4 million annually in operating revenue to the District.

The most significant factors influencing the financial position of the District are the unknown increased costs due to inflation, future enrollment, and labor shortages. Legislators passed a law stating that districts will receive additional basic funding at the rate of inflation not to exceed 3%. Inflation has been growing well over 3% for the past two years.

**INDEPENDENT SCHOOL DISTRICT NO. 492
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2025**

FACTORS BEARING ON THE DISTRICT'S FUTURE (CONTINUED)

The district continues to have shortages in staffing, especially in the areas of substitute teachers, custodial, paraprofessionals and special education. The district has had to increase rates of pay substantially in order to attract applicants for these positions.

The district has a large amount of deferred maintenance due to the age of its buildings. The district has done an excellent job of maintaining the buildings on the limited funding for deferred maintenance; however, the last large renovation was completed in 1992.

The District will strive to maintain its current level of educational programming. The district is recognizing a loss of federal covid funding that was used to maintain educational programming during the pandemic. The District will carry on its long-standing commitment to academic excellence and educational opportunity for students within a framework of financial fiduciary responsibility.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our 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. If you have questions about this report or need additional financial information, contact the Finance & Operations Department, Independent School District No. 492, 401 Third Avenue NW, Austin, Minnesota 55912.

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 492
STATEMENT OF NET POSITION
JUNE 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Cash and Investments	\$ 36,160,036
Cash with Fiscal Agent	1,549
Receivables:	
Property Taxes	5,854,448
Other Governments	14,416,511
Lease Receivable	2,224,827
Other	1,674,957
Prepaid Items	432,172
Inventories	47,123
Capital Assets:	
Land and Construction in Progress	2,620,608
Other Capital Assets, Net of Depreciation	50,836,020
Other Capital Assets, Net of Amortization	983,900
Total Assets	<u>115,252,151</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows - Pension Related	10,565,412
Deferred Outflows - Other Postemployment Benefits Related	2,657,487
Total Deferred Outflows	<u>13,222,899</u>
LIABILITIES	
Salaries Payable	5,268,579
Accounts and Contracts Payable	4,061,686
Accrued Interest	669,778
Due to Other Governmental Units	1,124,066
Unearned Revenue	182,372
Long-Term Liabilities:	
Net Pension Liability	37,999,762
Portion Due Within One Year - Other Postemployment Benefits	1,173,152
Portion Due in More Than One Year - Other Postemployment Benefits	14,331,323
Portion Due Within One Year	4,215,383
Portion Due in More Than One Year	32,259,632
Total Liabilities	<u>101,285,733</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Year	10,927,335
Gains on Debt Refunding	144,225
Pension Related	13,839,262
Other Postemployment Benefits Related	1,224,054
Leases	2,093,453
Total Deferred Inflows of Resources	<u>28,228,329</u>
NET POSITION	
Net Investment in Capital Assets	18,113,264
Restricted for:	
General Fund Operating Capital Purposes	1,176,368
General Fund State-Mandated Reserves	5,871,964
Food Service	2,496,998
Community Service	1,466,998
Debt Service	275,642
Unrestricted	(30,440,246)
Total Net Position	<u>\$ (1,039,012)</u>

See accompanying Notes to Financial Statements.

**INDEPENDENT SCHOOL DISTRICT NO. 492
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025**

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and
					Change in Net Position
					Total Governmental Activities
Governmental Activities:					
Administration	\$ 3,019,042	\$ 710,052	\$ -	\$ -	\$ (2,308,990)
District Support Services	2,816,080	-	1,989	-	(2,814,091)
Regular Instruction	38,847,684	244,957	19,324,303	647,141	(18,631,283)
Vocational Education Instruction	959,715	-	236,800	-	(722,915)
Special Education Instruction	22,052,283	2,951,020	15,797,642	-	(3,303,621)
Instructional Support Services	4,913,899	-	111,547	-	(4,802,352)
Pupil Support Services	8,963,951	-	328,789	-	(8,635,162)
Sites and Buildings	7,064,902	28,768	406,885	1,688,350	(4,940,899)
Fiscal and Other Fixed Cost Programs	691,406	-	-	-	(691,406)
Food Service	3,942,163	95,947	4,410,249	-	564,033
Community Service	2,189,891	1,317,177	1,207,738	-	335,024
Interest and Fiscal Charges on Long-Term Liabilities	637,429	-	1,537,665	-	900,236
Total School District	<u>\$ 96,098,445</u>	<u>\$ 5,347,921</u>	<u>\$ 43,363,607</u>	<u>\$ 2,335,491</u>	<u>(45,051,426)</u>
GENERAL REVENUES					
Property Taxes Levied for:					
General Purposes					7,745,709
Community Service					237,098
Debt Service					2,266,642
State Aid Not Restricted to Specific Purposes					44,429,058
Earnings on Investments					1,331,354
Miscellaneous					528,020
Total General Revenues					<u>56,537,881</u>
CHANGES IN NET POSITION					11,486,455
Net Position - Beginning of Year					<u>(12,525,467)</u>
NET POSITION - END OF YEAR					<u>\$ (1,039,012)</u>

See accompanying Notes to Financial Statements.

**INDEPENDENT SCHOOL DISTRICT NO. 492
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2025**

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Capital Projects	Debt Service		
ASSETS					
Cash and Investments	\$ 26,993,021	\$ 1,592	\$ 1,980,860	\$ 4,092,758	\$ 33,068,231
Cash with Fiscal Agent	1,549	-	-	-	1,549
Receivables:					
Current Property Taxes	4,125,673	-	1,478,953	123,051	5,727,677
Delinquent Property Taxes	96,726	-	26,813	3,232	126,771
Accounts and Interest Receivable	1,180,365	-	-	53,483	1,233,848
Lease Receivable	2,224,827	-	-	-	2,224,827
Due from Other Minnesota School Districts	760,531	-	-	121,314	881,845
Due from Minnesota Department of Education	11,093,127	-	153,766	83,078	11,329,971
Due from Federal through Minnesota Department of Education	2,089,426	-	-	75,567	2,164,993
Due from Federal Government Received Directly	33,750	-	-	-	33,750
Due from Other Governmental Units	-	-	-	5,952	5,952
Inventory	-	-	-	47,123	47,123
Prepays	417,843	-	-	14,329	432,172
Total Assets	\$ 49,016,838	\$ 1,592	\$ 3,640,392	\$ 4,619,887	\$ 57,278,709
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Salaries and Compensated Absences Payable	\$ -	\$ -	\$ -	\$ 118,879	\$ 118,879
Payroll Deductions and Employer Contributions Payable	5,149,700	-	-	-	5,149,700
Accounts and Contracts Payable	891,045	1,883,329	-	257,501	3,031,875
Due to Other Governmental Units	1,124,066	-	-	-	1,124,066
Unearned Revenue	92,714	-	60,718	28,821	182,253
Total Liabilities	7,257,525	1,883,329	60,718	405,201	9,606,773
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue - Property Taxes Levied for Subsequent Year	8,042,390	-	2,634,255	250,690	10,927,335
Unavailable Revenue - Leases	2,093,453	-	-	-	2,093,453
Unavailable Revenue - Delinquent Property Taxes	95,618	-	26,813	3,232	125,663
Total Deferred Inflows of Resources	10,231,461	-	2,661,068	253,922	13,146,451
FUND BALANCES					
Nonspendable:					
Inventory	-	-	-	47,123	47,123
Prepays	417,843	-	-	14,329	432,172
Restricted for:					
Student Activities	225,486	-	-	-	225,486
Scholarships	12,368	-	-	-	12,368
American Indian Education Aid	3,088	-	-	-	3,088
Literacy Incentive Aid	358,035	-	-	-	358,035
Operating Capital	1,176,368	-	-	-	1,176,368
Learning and Development	368,037	-	-	-	368,037
Community Education	-	-	-	727,660	727,660
Early Childhood and Family Education	-	-	-	387,175	387,175
Area Learning Center	1,018,539	-	-	-	1,018,539
Gifted and Talented	8,172	-	-	-	8,172
English Learner	410,911	-	-	-	410,911
READ ACT- Literacy Aid	204,842	-	-	-	204,842
READ ACT- Tchr Training Compensation	13,912	-	-	-	13,912
Basic Skills Programs	1,978,298	-	-	-	1,978,298
School Readiness	-	-	-	181,009	181,009
School Library Aid	105,170	-	-	-	105,170
Adult Basic Education	-	-	-	121,863	121,863
Long-Term Facilities Maintenance	1,162,160	-	-	-	1,162,160
Student Support	2,946	-	-	-	2,946
Debt Service	-	-	918,606	-	918,606
Community Education	-	-	-	31,730	31,730
Restricted for Other Purposes	-	-	-	2,449,875	2,449,875
Assigned	10,489,782	-	-	-	10,489,782
Unassigned	13,571,895	(1,881,737)	-	-	11,690,158
Total Fund Balances	31,527,852	(1,881,737)	918,606	3,960,764	34,525,485
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 49,016,838	\$ 1,592	\$ 3,640,392	\$ 4,619,887	\$ 57,278,709

See accompanying Notes to Financial Statements.

**INDEPENDENT SCHOOL DISTRICT NO. 492
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2025**

Total Fund Balance for Governmental Funds \$ 34,525,485

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Land	684,285
Construction in Progress	1,936,323
Land Improvements, Net of Accumulated Depreciation	2,074,155
Buildings and Improvements, Net of Accumulated Depreciation	44,578,438
Equipment, Net of Accumulated Depreciation	4,183,427
Right-to-Use Lease Asset, Net of Accumulated Amortization	983,900

Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources in the funds.

125,663

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditures when due.

(669,778)

The District's Net Pension Liability and related deferred inflows and outflows are recorded only on the Statement of Net Position. Balances at year-end are:

Net Pension Liability	(37,999,762)
Deferred Outflows of Resources - Pensions	10,565,412
Deferred Inflows of Resources - Pensions	(13,839,262)

The District's Total Other Postemployment Benefits Liability and related deferred inflows and outflows are recorded only on the statement of net position. Balances at year-end are:

Total Other Postemployment Benefits Liability	(15,504,475)
Deferred Outflows of Resources - Other Postemployment Benefits	2,657,487
Deferred Inflows of Resources - Other Postemployment Benefits	(1,224,054)

Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the statement of net position.

Balances at year-end are:

Bonds Payable	(25,274,586)
Unamortized Premiums	(1,323,095)
Certificates of Participation Payable	(4,820,000)
Financed Purchase Payable	(1,939,746)
Lease Liability	(902,568)
Subscription Liability	(39,715)
Unamortized Gain on Bond Refunding	(144,225)
Compensated Absences Payable	(2,175,305)

Internal service funds are used by management to charge the costs of health and dental insurance services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal service fund net position at year-end is:

2,502,984

Total Net Position of Governmental Activities

\$ (1,039,012)

See accompanying Notes to Financial Statements.

**INDEPENDENT SCHOOL DISTRICT NO. 492
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025**

	Major Funds					Other Governmental Funds	Total Governmental Funds
	General	Food Service	Community Service	Capital Projects	Debt Service		
REVENUES							
Local Sources:							
Property Taxes	\$ 7,729,481	\$ -	\$ -	\$ -	\$ 2,271,608	\$ 238,075	\$ 10,239,164
Investment Income	1,090,423	-	-	753	61,292	115,159	1,267,627
Other	6,891,825	-	-	-	-	1,601,372	8,493,197
State Sources	76,983,337	-	-	-	1,537,665	1,692,773	80,213,775
Federal Sources	3,796,500	-	-	-	-	3,741,629	7,538,129
Total Revenues	96,491,566	-	-	753	3,870,565	7,389,008	107,751,892
EXPENDITURES							
Current:							
Administration	3,072,909	-	-	-	-	-	3,072,909
District Support Services	2,827,716	-	-	-	-	-	2,827,716
Elementary and Secondary							
Regular Instruction	34,784,099	-	-	-	-	-	34,784,099
Vocational Education Instruction	956,827	-	-	-	-	-	956,827
Special Education Instruction	21,805,469	-	-	-	-	-	21,805,469
Instructional Support Services	4,641,833	-	-	-	-	-	4,641,833
Pupil Support Services	8,906,269	-	-	-	-	-	8,906,269
Sites and Buildings	6,543,113	-	-	38,518	-	-	6,581,631
Fiscal and Other Fixed Cost Programs	690,483	-	-	-	-	-	690,483
Food Service	-	-	-	-	-	3,908,587	3,908,587
Community Service	-	-	-	-	-	2,511,585	2,511,585
Capital Outlay	3,519,271	-	-	1,938,810	-	331,946	5,790,027
Debt Service:							
Principal	860,795	-	-	-	2,913,567	-	3,774,362
Interest and Fiscal Charges	164,338	-	-	-	885,536	78	1,049,952
Total Expenditures	88,773,122	-	-	1,977,328	3,799,103	6,752,196	101,301,749
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,718,444	-	-	(1,976,575)	71,462	636,812	6,450,143
OTHER FINANCING SOURCES (USES)							
Lease and Subscriptions Proceeds	634,749	-	-	-	-	-	634,749
Insurance Recovery	370	-	-	-	-	-	370
Total Other Financing Sources (Uses)	635,119	-	-	-	-	-	635,119
NET CHANGE IN FUND BALANCES	8,353,563	-	-	(1,976,575)	71,462	636,812	7,085,262
Fund Balances - Beginning of Year, as Originally Reported	23,174,289	2,156,687	1,167,265	94,838	847,144	-	27,440,223
Change Within the Financial Reporting Entity	-	(2,156,687)	(1,167,265)	-	-	3,323,952	-
Fund Balances - Beginning of Year, as Adjusted	23,174,289	-	-	94,838	847,144	3,323,952	27,440,223
FUND BALANCES - END OF YEAR	\$ 31,527,852	\$ -	\$ -	\$ (1,881,737)	\$ 918,606	\$ 3,960,764	\$ 34,525,485

See accompanying Notes to Financial Statements.

**INDEPENDENT SCHOOL DISTRICT NO. 492
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025**

Net Change in Fund Balance - Total Governmental Funds \$ 7,085,262

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

Governmental funds report capital outlays and right-to-use assets as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation or amortization expense.

Capital Outlays	5,761,627
Gain (Loss) on Disposal of Capital Assets	(923)
Depreciation and Amortization Expense	(5,785,120)

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 unearned in the governmental funds.	10,286
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The use of some capital assets are structured as leases. In governmental funds, a lease arrangement is considered a source of financing, and in the Statement of Net Position, the lease liability is reported. Repayment of lease principal is an expenditure in the governmental funds, but repayment reduces the lease liability in the Statement of Net Position.

Other Financing Sources - Lease	(634,749)
Principal Payments - Leases	130,548

The use of some capital assets are structured as subscription agreements. In governmental funds, a subscription arrangement is considered a source of financing, and in the Statement of Net Position, the subscription liability is reported. Repayment of subscription principal is an expenditure in the governmental funds, but repayment reduces the subscription liability in the Statement of Net Position.

Principal Payments - Subscriptions	48,872
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Pension expenditures in the governmental funds are measured by current year employer contributions. Pension expenses on the statement of activities are measured by the change in the net pension liability and the related deferred inflows and outflows of resources.

2,221,322

Other postemployment benefit expenditures in the governmental funds are measured by current year benefit payments. OPEB expense on the statement of activities is measured by the change in the total OPEB liability and the related deferred inflows and outflows of resources.

(54,562)

In the statement of activities, certain operating expenses - severance benefits and compensated absences - are measured by amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (amounts actually paid).

(1,155,551)

The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:

Repayment of Bond Principal	2,913,567
Repayment of Certificates of Participation Payable	410,000
Repayment of Financed Purchase Payable	271,175
Change in Accrued Interest Liability	11,730
Amortization of Unamortized Gain on Refunding	21,906
Amortization of Bond Premium	387,111

Internal service funds are used by the District to charge the costs of employee health and dental benefits to individual funds. The net revenue of the internal service funds is reported with governmental activities.

(156,046)

Total	\$ 11,486,455
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**INDEPENDENT SCHOOL DISTRICT NO. 492
STATEMENT OF NET POSITION – PROPRIETARY FUND
JUNE 30, 2025**

	<u>Governmental Activities - Internal Service Funds</u>
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 3,091,805
Accounts Receivable	441,109
Total Assets	<u>3,532,914</u>
 LIABILITIES	
Current Liabilities:	
Accounts Payable	1,029,811
Unearned Revenue	119
Total Liabilities	<u>1,029,930</u>
 NET POSITION	
Unrestricted	<u><u>\$ 2,502,984</u></u>

See accompanying Notes to Financial Statements.

**INDEPENDENT SCHOOL DISTRICT NO. 492
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION – PROPRIETARY FUND
YEAR ENDED JUNE 30, 2025**

	Governmental Activities - Internal Service Funds
OPERATING REVENUES	
Charges for Services:	
Premiums, Net of Refunds	\$ 13,632,022
OPERATING EXPENSES	
Claim Expense	13,851,795
Operating Loss	(219,773)
NONOPERATING INCOME	
Earnings on Investments	63,727
Change in Net Position	(156,046)
Net Position - Beginning	2,659,030
Net Position - Ending	\$ 2,502,984

See accompanying Notes to Financial Statements.

**INDEPENDENT SCHOOL DISTRICT NO. 492
STATEMENT OF CASH FLOWS – PROPRIETARY FUND
YEAR ENDED JUNE 30, 2025**

	<u>Governmental Activities - Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Interfund Services Provided	\$ 13,565,703
Payments for Claims	<u>(13,378,935)</u>
Net Cash Provided by Operating Activities	186,768
 CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Received	<u>63,727</u>
Net Cash Provided by Investing Activities	<u>63,727</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	250,495
 Cash and Cash Equivalents - Beginning of Year	<u>2,841,310</u>
 CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 3,091,805</u></u>
 RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES	
Operating Loss	\$ (219,773)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
(Increase) Decrease in Accounts Receivable	(65,267)
Increase (Decrease) in Accounts Payable	472,860
Increase (Decrease) in Unearned Revenue	<u>(1,052)</u>
Total Adjustments	<u>406,541</u>
 Net Cash Used by Operating Activities	<u><u>\$ 186,768</u></u>

See accompanying Notes to Financial Statements.

**INDEPENDENT SCHOOL DISTRICT NO. 492
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025**

	Private-Purpose Trust	Custodial Fund	Other Employee Benefit Trust
ASSETS			
Cash and Cash Equivalents	\$ 118,427	\$ -	\$ 123,600
Interest Receivable	127	-	-
Total Assets	<u>118,554</u>	<u>-</u>	<u>123,600</u>
NET POSITION			
Held In Trust	<u>\$ 118,554</u>	<u>\$ -</u>	<u>\$ 123,600</u>

**INDEPENDENT SCHOOL DISTRICT NO. 492
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2025**

	Private-Purpose Trust	Custodial Fund	Other Employee Benefit Trust
ADDITIONS			
Earnings on Investments	\$ 3,921	\$ -	\$ 4,188
Other Revenue	-	220,728	27,412
Total Additions	<u>3,921</u>	<u>220,728</u>	<u>31,600</u>
DEDUCTIONS			
Scholarships Awarded	<u>142</u>	<u>220,728</u>	<u>-</u>
Change in Net Position	3,779	-	31,600
Net Position - Beginning of Year	114,775	-	92,000
Net Position - End of Year	<u>\$ 118,554</u>	<u>\$ -</u>	<u>\$ 123,600</u>

See accompanying Notes to Financial Statements.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of Independent School District No. 492 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The GASB pronouncements are recognized as accounting principles generally accepted in the United States of America for state and local governments.

B. Financial Reporting Entity

The District is an instrumentality of the state of Minnesota established to function as an educational institution. The elected School Board (the Board) is responsible for legislative and fiscal control of the District. A Superintendent is appointed by the Board and is responsible for administrative control of the District.

GAAP requires that the District's financial statements include all funds, departments, agencies, boards, commissions, and other organizations which are not legally separated from the District. In addition, the District's financial statements are to include all component units — entities for which the District is financially accountable.

Financial accountability includes such aspects as appointing a voting majority of the organization's governing body, significantly influencing the programs, projects, activities, or level of services performed or provided by the organization or receiving specific financial benefits from, or imposing specific financial burden on, the organization. These financial statements include all funds of the District.

Student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside school hours. The Board establishes broad policies and ensures that appropriate financial records are maintained for student activities, as well as controls and is financially accountable for these activities. Accordingly, the accounts and transactions for the activity funds are included in the financial statements within the General Fund.

C. Basic Financial Statement Presentation

The District-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for fiduciary funds. The fiduciary funds are only reported in the statement of fiduciary net position and the statement of changes in fiduciary net position at the fund financial statement level.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basic Financial Statement Presentation (Continued)

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. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The District applies restricted resources first when an expense is incurred for purpose for which both restricted and unrestricted net position is available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities. Generally, the effect of material interfund activity has been removed from the District-wide financial statements.

Separate fund financial statements are provided for governmental, proprietary, and fiduciary funds. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements. Fiduciary funds are presented in the fiduciary fund financial statements by type; private purpose trust fund, custodial fund, and other employee benefit trust fund. Since by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the District-wide statements.

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

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

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The District-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund 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 advance recognized in accordance with a statutory “tax shift” described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

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

Revenue Recognition — Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and accounting principles generally accepted in the United States of America. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Food service sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenues when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is generally used for other fund revenue.

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

Description of Funds

The existence of the various District funds has been established by the state of Minnesota, Department of Education. The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Description of Funds (Continued)

A description of the funds included in this report is as follows:

Major Governmental Funds

General Fund – The General Fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities, equipment purchases, and health and safety projects.

Capital Projects Fund – The Capital Projects Fund accounts for financial resources from bonds issued for the addition/renovation of District buildings.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term obligation bond principal, interest, and related costs.

Nonmajor Governmental Funds

Food Service Special Revenue Fund – The Food Service Special Revenue Fund is used to account for food service revenues and expenditures. Revenues for the fund are composed of user fees and reimbursements from the federal and state governments.

Community Service Special Revenue Fund – The Community Service Special Revenue Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, veterans, adult or early childhood programs, K-6 extended day programs, or other similar services. Revenues in this fund are composed of user fees, local levy dollars, state tax credits, and aid from the federal and state governments.

Proprietary Funds

Internal Service Funds – Internal Service Funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The District's Internal Service Fund account is for the District's health care and dental self-insurance programs. The self-insurance costs are charged to the various funds based on established premium rates.

Fiduciary Funds

Private-Purpose Trust Fund – The Private-Purpose Trust Fund is used to account for trust arrangements under which principal and income benefits individuals, private organizations, or other governments. This fund accounts for gifts and bequests that are to be used for scholarships.

Custodial Fund – The Custodial Fund is used to account for custodial arrangements under which principal and income benefits individuals, private organizations, or other governments. This fund accounts for gifts and bequests that are to be used for scholarships and other miscellaneous collections and payments where the District is an intermediary.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Description of Funds (Continued)

Fiduciary Funds (Continued)

Other Employee Benefit Trust Fund – The Other Employee Benefit Trust Fund is used to account for employee health reimbursement account (HRA) benefits held in an irrevocable trust for the benefit of the District’s new employees hired on or after July 1, 2019. This fund accounts for contributions that are to be held and used for HRA benefits.

E. Budgeting

Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. Each June, the Board adopts an annual budget for the following fiscal year for the general, food service, community service, and debt service funds. The approved budget is published in summary form in the District’s legal newspaper by November 30 or within one week of the acceptance of the final audit by the Board each year. Reported budget amounts represent the amended budget as adopted by the Board. Legal budgetary control is at the fund level.

Procedurally, in establishing the budgetary data reflected in these financial statements, the superintendent submits to the Board prior to July 1, a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by Board action. Revisions to budgeted amounts must be approved by the Board.

Total fund expenditures in excess of the budget require approval of the Board. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at line item levels.

Budget provisions for the debt service fund are set by state law governing required debt service levels.

F. Cash and Investments

Cash of the individual funds is combined for investment purposes. Investments consist of external investment pools, certificates of deposit, money market savings, and mutual fund investments. Investments with an original maturity of less than one year are recorded at amortized cost, which approximates fair value. Investments with an original maturity of more than one year are recorded at fair value based on quoted market prices. Interest earned as a result of these investments and the combined deposit account is distributed to the appropriate funds based on average cash and investment balances of each fund.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Cash and Investments With Fiscal Agent

The District has cash held by trustee related to the proceeds of the Series 2019A and Series 2022A Certificates of Participation. Cash is drawn from these accounts for payment of principal and interest when due on the 2019A and 2022A Certificates of Participation.

H. Cash and Cash Equivalents

For purposes of reporting cash flows, the District considers all demand accounts, external investment pools, savings accounts, money market savings, and mutual fund investments to be cash and cash equivalents while all certificates of deposit are considered investments regardless of maturities.

I. Receivables

Represents amounts receivable from individuals, firms, and corporations for goods and services furnished by the District. No substantial losses are anticipated from present receivable balances, therefore, no allowance for uncollectible accounts is deemed necessary. The only receivables not expected to be collected within one year are current property taxes receivable.

J. Lease Receivable

Represents the amount due from the Austin Albert Lea Special Education Cooperative for the building within which the program operates. Amounts due from the Cooperative are equal to the debt service requirements on the \$4,024,000 lease agreement the District entered into to finance the acquisition and improvements to the building. The lease carries an interest rate of 2.54% and calls for semi-annual payments of \$162,811 on February 1st and August 1st, extending through August 1, 2031.

K. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepayments. Prepaid items are recorded as an expense or expenditure during the periods benefited.

L. Inventories

Inventories are recorded using the consumption method of accounting and consist of food and other supplies on hand at year end, and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method, and surplus commodities are stated at standardized cost, as determined by the Department of Agriculture.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Property Taxes

Property tax levies are established by the Board in December each year and are certified to the County for collection the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The County spreads all levies over taxable property. Such taxes become a lien on January 1. Taxes are due on May 15 and October 15. The county generally remits taxes to the District at periodic intervals as they are collected. A portion of property taxes levied is paid through various state tax credits which are included in revenue from state sources in the financial statements.

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as a deferred inflow of resources (property taxes levied for subsequent year). The majority of District revenue in the General (and to a lesser extent in the District's Community Service Special Revenue Fund) is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between 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." In accordance with state law, the current tax shift consists of an amount equal to 31% of the District's 2000 Pay 2001 operating referendum levy which is frozen at \$357,418 for the District. The tax shift also includes certain other levies that are recognized early based on statutory requirements.

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is a deferred inflow of resources because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes has been provided as such amounts are not expected to be material. Current levies of local taxes, less the amount recognized as revenue in the current period, including portions assumed by the state which will be recognized as revenue in the next fiscal year beginning July 1, 2025, are included in the Property Taxes Levied for Subsequent Year to indicate that, while they are current assets, they will not be recognized as revenue until the following year.

N. Capital Assets

Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The District maintains a threshold level of \$5,000 for federal funds, \$10,000 for individual items, and \$25,000 for group purchases for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Capital Assets (Continued)

Capital assets are recorded in the District-wide financial statement, but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 4 to 15 years for equipment.

Right-to-use assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

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

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

SBITA assets are initially measured as the sum of the present value of payments expected to be made during the subscription term, payments associated with the SBITA contract made by the SBITA vendor at the commencement of the subscription term, when applicable, and capitalizable implementation costs, less any SBITA vendor incentives received from the SBITA vendor at the commencement of the SBITA term. SBITA assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets.

O. Deferred Outflows of Resources

In addition to assets, the financial statements reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses) until that time. The District has two items that qualify for reporting as this element — pension related deferred outflows of resources and OPEB-related deferred outflows of resources. Both of these deferred outflows of resources will be recognized as expenses in subsequent years.

P. Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period they are incurred.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Long-Term Liabilities (Continued)

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

Q. Pensions

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

For purposes of measuring the total pension liability, deferred outflows/inflows of resources and pension expense of the Austin Public Schools Supplemental Pension Benefit Plan (ASPBP), information about the net position and additions to/deductions from ASPBP's net position have been determined on the same basis as they are reported by the ASPBP. For this purpose, ASPBP recognizes benefit payments when due and payable in accordance with the benefit terms.

TRA has a special funding situation created by direct aid contributions made by the state of Minnesota, City of Minneapolis, and Minneapolis School District. This 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 in 2006.

PERA has a special funding situation created by direct aid contributions made by the state of Minnesota for the merger of the Minneapolis Employees Retirement Fund into GERF in fiscal year 2006.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Accrued Employee Benefits

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

Vacation Payable

Employees earn annual vacation pay at rates dependent upon each employee group labor contract. All outstanding unpaid vacation pay is payable upon termination of employment. At June 30, 2025 unpaid vacation pay totaling \$852,816 is recorded on the statement of net position.

Severance and Early Retirement Incentive Payable

Substantially all District employees are entitled to sick leave at various rates. For certain employees, unused sick leave enters into the calculation of severance pay upon termination.

For the Central Office Administrators group of employees, sick leave vests. A maximum of 100 days multiplied by the employee's daily rate of pay is payable upon termination of employment.

Compensated absences payable also includes various severance and early retirement incentives that are calculated based on unused sick leave days. At June 30, 2025, unpaid sick leave totaling \$271,567.68 is recorded on the statement of net position.

1. Retirement Payment – Secretaries

A retirement payment is available to secretaries in the District. The secretary will receive an amount equal to \$60 per day of unused sick leave days, up to a maximum of 100 days. The District pays out a maximum of \$10,000 a year for the retirement payment and any unused funds are carried over for use in subsequent years.

2. Retirement Payment – Confidential Secretaries

A retirement payment is available to confidential secretaries in the District. The secretary will receive an amount equal to \$75 per day of unused sick leave days, up to a maximum of \$4,000 a year for the retirement payment and any unused funds are carried over for use in subsequent years.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Accrued Employee Benefits (Continued)

Severance and Early Retirement Incentive Payable (Continued)

3. Early Retirement Incentive Payment – Principals

An early retirement incentive payment is available to principals who have completed at least 10 years of continuous service with the District and are between the ages of 55 and 64. An eligible principal will receive an amount equal to the number of unused sick leave days multiplied by the employee's daily rate of pay, not to exceed \$20,000. The payment is reduced by any 403(b) contributions the District made for the employee.

4. Early Retirement Incentive Payment – Custodians

An early retirement incentive payment is available to custodians who have completed at least 10 years of continuous service with the District and are between the ages of 55 and 64. An eligible custodian will receive an amount equal to \$100 per day of unused sick leave days, up to a maximum of 100 days. The District pays out a maximum of \$24,000 per year for the entire unit for this benefit.

5. Early Retirement Incentive Payment – Food Service Employees

An early retirement incentive payment is available to food service employees who have completed at least 15 years of continuous service. An eligible food service employee will receive an amount equal to 67% of unused sick leave days multiplied by the employee's daily rate of pay, up to a maximum of 80 days. No more than three people will be eligible for this benefit in any one year. The District pays out a maximum of \$7,500 per year for the entire unit for this benefit.

6. Early Retirement Incentive Payment – Paraprofessionals

An early retirement incentive payment is available to paraprofessionals who are at least the age of 62 and who have completed at least 20 years of service with the district. A paraprofessional will receive a payment into a 403b account up to a maximum of 100 days of sick leave and a maximum of 25 years of credit based on the following formula: # Days of Accumulated Sick Leave (100 maximum) * Years of Service (25 maximum) * \$0.50.

Teachers whose hire date/seniority date is after July 1, 2019, are eligible for a Retiree Only HRA. The benefits outlines in this subdivision shall be available to regular teachers that work .50 FTE or more whose seniority date is on or after July 1, 2019, for the full school year. Teachers must be actively working for the full school year to be eligible for the Retiree Only Health Reimbursement Arrangement (HRA) contributions for that school year. The HRA contribution will not be prorated for partial school years worked with the following exception: teachers who retire prior to the end of the school year will receive a prorated contribution based on the number of days worked divided by the total number of teacher duty days in the school year during which they retire.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Accrued Employee Benefits (Continued)

Severance and Early Retirement Incentive Payable (Continued)

Beginning in contract year 2021-2022, the district will set aside \$400 annually for all newly hired full-time teachers. Regular part-time teachers that work .50 FTE or more will receive a prorated portion of the contribution. The district contribution will be made in July following the preceding full school year of service. The district contribution will be deposited into a district reserved account (IRS Section 115 Irrevocable Trust) on behalf of all eligible employees as outlines in this article; however, all district contributions will remain district assets until eligible employees meet the district's vesting requirements. Teachers will become vested when they have at least 10 years of continuous service to the district, including District approved leaves of absence and reach age 57. For each year of service thereafter, the district will continue to deposit \$400 annually in the HRA account of all eligible full-time employees as outlined in this article. The deposit for part-time teachers will be prorated to the FTE for which they are contracted. The district contributions will be made in July following the preceding full school year of service. The vested teacher will have access to his/her HRA account balance upon separation of employment. Teachers whose seniority date is on or after July 1, 2019 shall not be eligible for other benefits provided under Article 19, Retirement Insurance; Section b.

S. Unearned Revenues

Unearned revenues are those in which resources are received by the District before it has a legal claim to them. The District has reported unearned revenues for miscellaneous local grants, decertified tax increment financing revenue, school lunch deposits, community education prepaid fees, and retiree health and dental insurance prepayments.

T. Deferred Inflows of Resources

In addition to liabilities, the financial statements reports 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 six types of deferred inflows. The first occurs because property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year. The second type of deferred inflow of resources occurs because governmental fund revenues are not recognized until available (collected later than 60 days after the end of the District's year-end) under the modified accrual basis of accounting. The third type of deferred inflow is pension related as discussed in Note 6. The fourth type of deferred inflow is related to other postemployment benefits, as discussed in Note 9. The fifth type of deferred inflow is related to leases. The sixth type is related to gains on refunding debt.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. Fund Balance

In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned, and unassigned fund balances. Nonspendable portions of fund balance are related to prepaid items and inventories. Restricted funds are constrained from outside parties (statute, grantors, bond agreements, etc.). Committed fund balances are established and modified by resolutions approved by the Board of Education. The Board of Education passed a resolution authorizing the Superintendent and Executive Director of Finance and operations to assign fund balances and their intended uses. Unassigned fund balances are considered the remaining amounts.

In accordance with the District's fund balance policy, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the District's policy to use restricted first, then unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned, and unassigned amounts are available, it is the District's policy to use committed first, then assigned, and finally unassigned fund balance.

It is also the District's policy to maintain an unassigned general fund balance of no less than 8.33% of the annual budgeted expenditures.

V. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in the District-wide and proprietary and fiduciary fund financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the District-wide financial statement when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

W. Adoption of New Accounting Standards

In June 2022, the Government Accounting Standards Board (GASB) issued GASB statement No. 101, *Compensated Absences*. This statement updated the recognition and measurement guidance for compensated absences and associated salary-related payments and amended certain previously required disclosures.

The District adopted the requirements of the guidance effective July 1, 2024, and has applied the provisions of this standard to the beginning of the period of adoption. The implementation of this standard did not result in any material adjustments.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 DEPOSITS AND INVESTMENTS

A. Deposits

The District maintains a cash pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Investments." In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the District's Board.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits.

Minnesota Statutes require that all deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds.

The District's deposits in banks at June 30, 2025 were entirely covered by federal depository insurance or by collateral in accordance with Minnesota Statutes.

B. Investments

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

- Direct obligations or obligations guaranteed by the United States or its agencies
- Shares of investment companies registered under the Federal Investment Company Act of 1940 and receives the highest credit rating, is rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less
- General obligations rated "A" or better; revenue obligations rated "AA" or better
- General obligations of the Minnesota Housing Finance Agency rated "A" or better
- Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System
- Commercial paper issued by United States corporations or their Canadian subsidiaries, of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less
- Guaranteed Investment Contracts guaranteed by a United States commercial banks, domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary and with a credit quality in one of the top two highest categories
- Repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers

At June 30, 2025, the District's investment balances were as follows:

	Fair Value
Commercial Paper	\$ 1,472,787
United States Treasuries	1,001,341
Mutual Funds	40,420
Total Investments at Fair Value	\$ 2,514,549

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

	Amortized Cost
Certificates of Deposit	\$ 4,722,600
MN Trust Investment Shares	4,202,763
MN Trust Term Series	96,183
MN Trust Limited Term Duration Series	4,506,964
MSDLAF+ MAX Class	3,047,831
Total Investments at Amortized Cost	\$ 16,576,341
Total District Investments	\$ 19,090,890

The MSDLAF+ is an external investment pool not registered with the Securities Exchange Commission (SEC). The MSDLAF+ is an external investment pool that is managed to maintain a dollar-weighted average portfolio maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) per share of \$1.00. The MSDLAF+ elects to measure its investments at amortized cost. The Max Class may not be redeemed for at least 14 days, and a 24 -hour hold is placed on redemption requests. Redemptions prior to 14 days may be subject to penalty.

Credit Risk – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Credit risk is as follows:

- The MSDLAF+ is rated AAAM by Standard & Poor’s
- The mutual funds are rated AAAM by Standard & Poor’s
- MN Trust Investments are rated AAAM by Standard & Poor’s

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District’s investment policies do not limit the maturities of investments; however, when purchasing investments the District considers such things as interest rates and cash flow needs.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

The maturities of the District's investments are as follows:

<u>Type</u>	<u>Total</u>	<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25 to 60 Months</u>	<u>No Maturity</u>
Mutual Funds	\$ 40,420	\$ 40,420	\$ -	\$ -	\$ -
United States Treasuries	1,001,341	-	1,001,341	-	-
Commercial Paper	1,472,787	1,223,624	249,163	-	-
MN Trust Investment Shares	4,202,763	4,202,763	-	-	-
MN Trust Term Series	96,183	96,183	-	-	-
MN Trust Limited Term					
Duration Series	4,506,964	4,506,964	-	-	-
MSDLAF+ MAX Class	3,047,831	3,047,831	-	-	-
Certificates of Deposit	4,722,600	3,786,200	936,400	-	-
Total	<u>\$ 19,090,890</u>	<u>\$ 16,903,985</u>	<u>\$ 2,186,905</u>	<u>\$ -</u>	<u>\$ -</u>

Concentration of Credit Risk – The District places no limit on the amount that the District may invest in any one issuer. The District had no investments at June 30, 2025 which individually comprised more than 5% of total investments.

The deposits and investments are presented in the financial statements as follows:

Deposits	\$ 17,312,722
Certificates of Deposit	4,722,600
United States Treasuries	1,001,341
Commercial Paper	1,472,787
Mutual Funds	40,420
MN Trust Investment Shares	4,202,763
MN Trust Term Series	96,183
MN Trust Limited Term Duration Series	4,506,964
MSDLAF+ Liquid Class	3,047,831
Total	<u>\$ 36,403,612</u>
Cash and Investments - Statement of Net Position	\$ 36,160,036
Cash and Investments with Fiscal Agent - Statement of Net Position	1,549
Cash and Investments - Statement of Fiduciary Net Position	242,027
Total Cash and Investments	<u>\$ 36,403,612</u>

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 3 CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Reclassifications	Ending Balance
Governmental Activities					
Capital Assets, not Being Depreciated:					
Land	\$ 684,285	\$ -	\$ -	\$ -	\$ 684,285
Construction in Progress	-	1,936,323	-	-	1,936,323
Total Capital Assets, not Being Depreciated	684,285	1,936,323	-	-	2,620,608
Capital Assets, Being Depreciated:					
Land Improvements	5,586,264	573,541	-	-	6,159,805
Buildings and Improvements	109,174,704	1,018,134	-	-	110,192,838
Equipment	19,098,937	1,476,577	(204,527)	-	20,370,987
Total Capital Assets, Being Depreciated	133,859,905	3,068,252	(204,527)	-	136,723,630
Accumulated Depreciation for:					
Land Improvements	(3,893,644)	(192,006)	-	-	(4,085,650)
Buildings and Improvements	(61,041,860)	(4,572,540)	-	-	(65,614,400)
Equipment	(15,620,406)	(770,758)	203,604	-	(16,187,560)
Total Accumulated Depreciation	(80,555,910)	(5,535,304)	203,604	-	(85,887,610)
Total Capital Assets, Being Depreciated, Net	53,303,995	(2,467,052)	(923)	-	50,836,020
Capital Assets, Being Amortized:					
Right-to-Use Lease Asset - Building	358,245	638,168	-	-	996,413
Right-to-Use Lease Asset - Equipment	113,397	-	-	-	113,397
Right-to-Use Subscription Asset - Software	162,295	118,885	(88,803)	-	192,377
Total Capital Assets, Being Amortized	633,937	757,052	(88,803)	-	1,302,187
Accumulated Amortization for:					
Right-to-Use Lease Asset - Building	(68,061)	(89,376)	-	-	(157,437)
Right-to-Use Lease Asset - Equipment	(15,312)	(56,698)	-	-	(72,010)
Right-to-Use Subscription Asset - Software	(73,900)	(103,742)	88,803	-	(88,839)
Total Accumulated Amortization	(157,273)	(249,816)	88,803	-	(318,286)
Total Capital Assets, Being Amortized, Net	476,664	507,236	0	-	983,900
Governmental Activities Capital Assets, Net	<u>\$ 54,464,944</u>	<u>\$ (23,493)</u>	<u>\$ (923)</u>	<u>\$ -</u>	<u>\$ 54,440,528</u>

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

Governmental Activities:	
Administration	\$ 633
District Support Services	-
Regular Instruction	4,735,376
Vocational Education Instruction	7,969
Special Education Instruction	547,544
Instructional Support Services	231,779
Pupil Support Services	94,714
Sites and Buildings	91,398
Food Service	69,622
Community Service	6,085
Total Depreciation and Amortization Expense, Governmental Activities	<u>\$ 5,785,120</u>

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4 LONG-TERM LIABILITIES

A. Components of Long-Term Liabilities

The District has issued general obligation school building bonds to finance the construction of capital facilities or refinance previous bond issues. Assets of the debt service fund, together with scheduled future tax levies, are dedicated for the retirement of these bonds. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

Issue Date	Net Interest Rate	Series Number	Original Issue	Final Maturity	Principal Outstanding	
					Due Within One Year	Total
2/1/2010	1.33%	2010A	\$ 12,000,000	12/15/2025	\$ 839,586	\$ 839,586
12/17/2014	3.00% - 3.25%	2014A	5,295,000	2/1/2033	235,000	4,135,000
12/7/2014	2.00% - 3.00%	2014B	2,330,000	2/1/2029	190,000	805,000
12/20/2018	3.00% - 5.00%	2018A	4,910,000	2/1/2033	350,000	3,125,000
11/5/2020	2.00% - 5.00%	2020A	18,075,000	2/1/2032	1,090,000	14,265,000
10/14/2021	2.00% - 5.00%	2021A	2,770,000	2/1/2032	260,000	2,105,000
Total General Obligation Bonds					2,964,586	25,274,586
5/30/2019	3.00% - 5.00%	2019A	5,775,000	2/1/2034	365,000	3,845,000
5/12/2022	2.38% - 4.00%	2022A	1,095,000	2/1/2038	60,000	975,000
Total Certificates of Participation					425,000	4,820,000
Bond Premiums					-	1,323,095
Financed Purchase Payable					278,107	1,939,746
Subscription Payable					19,166	39,715
Leases Payable					256,956	902,568
Compensated Absences Payable					271,568	2,175,305
Total					<u>\$ 4,215,383</u>	<u>\$ 36,475,015</u>

B. Minimum Debt Payments

Minimum annual principal and interest payments required to retire long-term debt, net pension liability, other postemployment benefits obligation, and compensated absences payable are as follows:

Year Ending June 30,	General Obligation Bonds Payable		Financed Purchase Payable		Certificates of Participation Payable		Lease Payable		SBITA Payable	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 2,964,586	\$ 774,109	\$ 278,107	\$ 47,515	\$ 425,000	\$ 163,555	\$ 256,956	\$ 39,186	\$ 19,166	\$ 981
2027	3,070,000	677,775	285,216	40,406	450,000	143,805	227,787	26,057	20,549	-
2028	3,210,000	536,675	292,506	33,115	470,000	122,703	413,818	12,858	-	-
2029	3,330,000	413,575	299,983	25,639	480,000	108,700	4,007	8	-	-
2030	3,200,000	329,675	307,651	17,971	500,000	94,300	-	-	-	-
2031-2035	9,500,000	508,650	476,283	12,149	2,230,000	233,275	-	-	-	-
2036-2038	-	-	-	-	265,000	18,725	-	-	-	-
Total	<u>\$ 25,274,586</u>	<u>\$ 3,240,459</u>	<u>\$ 1,939,746</u>	<u>\$ 176,795</u>	<u>\$ 4,820,000</u>	<u>\$ 885,063</u>	<u>\$ 902,568</u>	<u>\$ 78,109</u>	<u>\$ 39,715</u>	<u>\$ 981</u>

C. Description of Long-Term Liabilities

General Obligation Bonds

On February 1, 2010, the District issued \$12,000,000 of Taxable General Obligation Alternative Facilities Bonds, Series 2010A. The proceeds of this issue were used to finance the replacement and upgrades of existing indoor air quality and HVAC systems at six existing District facilities to meet ventilation standards. Assets of the debt service fund, together with scheduled future ad valorem tax levies, are dedicated to retire these bonds.

On April 7, 2010, the District issued \$760,000 of General Obligation Capital Facilities Bonds, Series 2010B. The proceeds of this issue were used to provide funds for specified capital projects and related financing costs. Assets of the debt service fund, together with scheduled future ad valorem tax levies, are dedicated to retire these bonds.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4 LONG-TERM LIABILITIES (CONTINUED)

C. Description of Long-Term Liabilities (Continued)

General Obligation Bonds (Continued)

On December 17, 2014, the District issued \$5,295,000 of General Obligation Alternative Facilities Bonds, Series 2014A. The proceeds of this issue were used to finance costs of acquisition and betterment of school facilities. Assets of the debt service fund, together with scheduled future ad valorem tax levies, are dedicated to retire these bonds.

On December 7, 2014, the District issued \$2,330,000 of General Obligation Capital Facilities Bonds, Series 2012A. The proceeds of this issue were used to finance costs of acquisition and betterment of school facilities. Assets of the debt service fund, together with scheduled future ad valorem tax levies, are dedicated to retire these bonds.

On December 20, 2018, the District issued \$4,910,000 of General Obligation Capital Facilities Bonds, Series 2018A. The proceeds of this issue were used to finance capital projects and related financing costs including improvements, maintenance, and repairs to the Austin High School Music Suite.

On November 5, 2020, the District issued \$18,075,000 of General Obligation School Building Refunding Bonds, Series 2020A. The proceeds of this issue were used for a current refunding of the 2022 through 2032 maturities of the District's General Obligation School Building Refunding Bonds, Series 2012A.

On October 14, 2021, the District issued \$2,770,000 of General Obligation Facilities Maintenance Bonds, Series 2021A. The proceeds of this issue were used to finance capital projects and related financing costs including improvements, maintenance, and repairs.

Financed Purchase Payable

The District entered into a lease agreement on June 2, 2016 for \$4,024,000. The lease was incurred to finance the acquisition of property, building, fixtures, and equipment to house the special education and other educational programs of the Austin Albert Lea Area Special Education Coop. The lease carries an interest rate of 2.54%. The building was completed at the end of fiscal year 2017 and the District has a lease with the Coop to lease the building back to the coop. The lease payable will be repaid with funds received from the coop as part of the lease agreement with the Coop.

Leases Payable

The District entered into a lease agreement on April 16, 2025 for \$686,695. The lease was incurred to finance the acquisition technology for the district. The lease carries an interest rate of 6.00%. Furthermore, the District has entered into leases for copiers and classroom space.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 4 LONG-TERM LIABILITIES (CONTINUED)

C. Description of Long-Term Liabilities (Continued)

Certificates of Participation

On May 30, 2019, the District issued \$5,775,000 in Certificates of Participation, Series 2019A, as part of a lease agreement. The certificates were issued to finance construction of a second floor music addition to the annex at Austin High School. Proceeds from these certificates were placed into trust account to finance construction costs. The certificates carry interest rates from 3.00% to 5.00% with principal payments due annually on February 1, with a final maturity of February 1, 2034. In accordance with the lease agreement, upon final payment, title to the project will pass from the lessor to the lessee (the District).

On May 1, 2022, the District issued \$1,095,000 in Certificates of Participation, Series 2022A, as part of a lease agreement. The certificates were issued to finance construction of an addition to classroom space to the existing media center. Proceeds from these certificates were placed into trust account to finance construction costs. The certificates carry interest rates from 2.38% to 4.00% with principal payments due annually on February 1, with a final maturity of February 1, 2032. In accordance with the lease agreement, upon final payment, title to the project will pass from the lessor to the lessee (the District).

Subscription-Based Information Technology Arrangements

The District has entered into subscription based-information technology arrangements (SBITAs) for curriculum software. The SBITA expires June 30, 2025.

Compensated Absences Payable

Compensated Absences Payable consists of unused vacation, unused sick leave, and various severance and early retirement liabilities. The District's operating funds finance compensated absences on a pay-as-you-go basis.

D. Changes in Long-Term Liabilities

	June 30, 2024	Additions	Retirements	June 30, 2025
Bonds Payable	\$ 28,188,153	\$ -	\$ 2,913,567	\$ 25,274,586
Bond Premiums	1,710,206	-	387,111	1,323,095
Certificates of Participation	5,230,000	-	410,000	4,820,000
Financed Purchase Payable	2,210,921	-	271,175	1,939,746
Leases Payable	398,367	634,749	130,548	902,568
Subscription Liability	88,587	-	48,872	39,715
Compensated Absences Payable	1,019,754	2,175,306	1,019,755	2,175,305
Total	<u>\$ 38,845,988</u>	<u>\$ 2,810,055</u>	<u>\$ 5,181,028</u>	<u>\$ 36,475,015</u>

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5 RESTRICTED FUND BALANCES

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties. The following is a summary of the restricted fund balances for the governmental funds:

A. Restricted for Student Activities

In accordance with state statute, the fund balance restriction represents available resources dedicated exclusively for student activities.

B. Restricted for Scholarships

In accordance with state statute, this fund balance restriction represents available resources dedicated exclusively for scholarships.

C. Restricted for Literacy Incentive Aid

The fund balance restriction represents accumulated resources available to provide literacy incentive programming.

D. Restricted for Operating Capital

The District levies taxes and receives state aid to be used for the purchase of equipment, books and vehicles and to purchase, rent, improve, and repair school facilities as allowed by state statute. The cumulative excess of such revenues over equipment and facilities expenditures is reported as a restriction of fund balance in the General Fund.

E. Restricted for Learning and Development

The fund balance restriction represents accumulated resources available to provide learning and development programming.

F. Restricted for Community Education Programs

The fund balance restriction represents accumulated resources available to provide general community education programming.

G. Restricted for Early Childhood and Family Education Programs

This fund balance restriction represents accumulated resources available to provide services for early childhood family education programming.

H. Restricted for Area Learning Center

Represents funds restricted to use in the District's Area Learning Center.

I. Restricted for Gifted and Talented

Represents accumulated resources available to provide services for gifted and talented programming.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5 RESTRICTED FUND BALANCES (CONTINUED)

J. Restricted for Basic Skills

Represents accumulated resources available to provide services for gifted and talented programming.

K. Restricted for School Readiness

Represents accumulated resources available to provide services for school readiness programming.

L. Restricted for School Library Aid

Represents accumulated resources available to provide services for school library programming.

M. Restricted for Student Support

Represents accumulated resources available to provide services for student support programming.

N. Restricted for Adult Basic Education

The fund balance restriction represents the balance of carryover monies for all activities involving Adult Basic Education.

O. Restricted for American Indian Education Aid

The fund balance restriction represents the balance of carryover monies for all activities involving American Indian Education Aid.

P. Restricted for English Learner

Represents accumulated resources available to provide services for English Learner programming.

Q. Restricted for Long-Term Facilities Maintenance

Represents resources available to be used for long-term facilities maintenance projects in accordance with the District's ten-year plan.

R. Restricted for READ Act – Literacy Aid

The fund balance restriction represents accumulated resources available to provide literacy programming in accordance with funding made available for that purpose.

S. Restricted for READ Act – Teacher Training Compensation

The fund balance restriction represents accumulated resources available to provide teacher training programming in accordance with funding made available for that purpose.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5 RESTRICTED FUND BALANCES (CONTINUED)

T. Restricted for Debt Service

Represents resources available to be used to service the district's debt.

U. Restricted for Community Service

Represents accumulated resources available to provide services for community service programming.

V. Restricted for Food Service

Represents accumulated resources available to be used in the District's food service fund.

NOTE 6 DEFINED BENEFIT PENSION PLANS

A. Plan Description

The District participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association (PERA) and Teachers Retirement Fund (TRA). PERA and TRA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353, 354 and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA and TRA's defined benefit pension plans are tax-qualified plans under Section 401(a) of the Internal Revenue Code.

1. General Employees Retirement Plan (GERF)

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

2. Teachers Retirement Fund (TRA)

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).

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided

PERA and TRA provide 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.

1. GERP 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% of the highest average salary for each of the first 10 years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% 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% for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25% 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% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. The 2024 annual increase was 1.5%. 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.

2. TRA Benefits

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.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

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.

2. TRA Benefits (Continued)

Tier I Benefits

Tier I	Step Rate Formula	Percentage
Basic	First Ten Years of Service	2.2% per Year
	All Years After	2.7% per Year
Coordinated	First Ten Years if Service Years Are Up to July 1, 2006	1.2% per Year
	First Ten Years if Service Years Are July 1, 2006 or After	1.4% per Year
	All Other Years of Service if Service Years Are Up to July 1, 2006	1.7% per Year
	All Other Years of Service if Service Years Are July 1, 2006 or After	1.9% per Year

With these provisions:

- (a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- (b) 3.0% per year early retirement reduction factor for all years under normal retirement age.
- (c) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

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 Benefits

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66. After July 1, 2024, the age will change to not to exceed 65. An early retirement reduction is applied to members retiring before age 66, but will be age 65 after July 1, 2024. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) early retirement reduction rate applied.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

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.

2. TRA Benefits (Continued)

Tier II Benefits (Continued)

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits but not yet receiving them are bound by the plan provisions in effect at the time they last terminated their public service.

C. Contributions

1. GERF Contributions

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2025 and the District was required to contribute 7.50% for General Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2025, were \$977,179 The District's contributions were equal to the required contributions as set by state statute.

2. TRA 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 were \$3,126,285 The District's contributions were equal to the required contributions for each year as set by state statute.

D. Pension Costs

1. GERF Pension Costs

At June 30, 2025, the District reported a liability of \$5,389,897 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 \$139,372.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

1. GERF Pension Costs (Continued)

GERF Pension Costs

District's Proportionate Share of the Net Pension Liability	\$ 5,389,897
State of Minnesota's Proportionate Share of the Net Liability Associated with the District	<u>139,372</u>
	<u>\$ 5,529,269</u>

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was .01458 percent at the end of the measurement period and .01481 percent for the beginning of the period

For the year ended June 30, 2025, the District recognized pension expense of \$311,556 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized \$1,727 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual \$16 million contribution.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$247,985 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

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

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 506,792	\$ -
Changes in Actuarial Assumptions	26,315	2,039,987
Net Difference Between Projected and Actual Earnings on Plan Investments	-	1,565,182
Changes in Proportion	-	303,081
District Contributions Subsequent to the Measurement Date	<u>977,179</u>	<u>-</u>
Total	<u>\$ 1,510,286</u>	<u>\$ 3,908,250</u>

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

The \$977,179 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year 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:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2026	\$ (1,849,948)
2027	(415,485)
2028	(696,606)
2029	(413,104)

2. TRA Pension Costs

On June 30, 2025, the District reported a liability of \$32,451,517 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. District proportionate share was .51070% at the end of the measurement period and .5154% 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:

<u>Description</u>	<u>Amount</u>
District's Proportionate Share of the TRA Net	\$ 32,451,517
State's Proportionate Share of the Net Pension	2,122,455
Total	<u>\$ 34,573,972</u>

For the year ended June 30, 2025, the District recognized pension expense of \$2,875,765

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 \$899,683 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. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

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

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 1,547,082	\$ 420,560
Changes in Actuarial Assumptions	3,272,729	3,869,932
Net Difference Between Projected and Actual Earnings on Plan Investments	-	4,593,116
Changes in Proportion	1,084,758	939,298
District Contributions Subsequent to the Measurement Date	3,126,285	-
Total	<u>\$ 9,030,854</u>	<u>\$ 9,822,906</u>

Of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date, \$3,126,285 reported as deferred outflows 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 inflows of resources related to TRA will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2026	\$ (1,982,296)
2027	2,919,642
2028	(2,192,854)
2029	(2,093,000)
2030	(569,829)

3. Aggregate Pension Costs

At June 30, 2025, the District reported the following aggregate amounts related to pensions for all plans to which it contributes:

	<u>TRA</u>	<u>GERF</u>	<u>Supplemental Pension</u>	<u>Total</u>
Net Pension Liability	\$ 32,451,517	\$ 5,389,897	\$ 158,348	\$ 37,999,762
Deferred Outflows of Resources	9,030,854	1,510,286	24,272	10,565,412
Deferred Inflows of Resources	9,822,906	3,908,250	108,106	13,839,262
Pension Expense	3,775,448	313,283	39,129	4,127,860

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions

The total pension liability in the June 30, 2024, actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

<u>Assumptions</u>	<u>GERF</u>	<u>TRA</u>
Inflation	2.25% per year	2.50% per year
Active Member Payroll Growth	10.25% after one to 3.00% after 27 years of service	2.85% to 8.85% before July 1, 2028 and 3.25% to 9.25% after June 30, 2028
Investment Rate of Return	7.00%	7.00%

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.

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 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation.

TRA pre-retirement mortality rates were based on the PubT-2010(A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.

TRA healthy retiree mortality rates were based on the PubT-2010 (A) Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.

TRA beneficiary mortality rates were based on the Pub-2010 (A) Contingent Survivor Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.

TRA disabled retiree mortality rates were based on the PubNS-2010 Disabled Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions (Continued)

TRA cost of living benefit increases 1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

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

- 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.

The following changes in actuarial assumptions and plan provisions for TRA occurred in 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.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions (Continued)

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

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

F. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees, Police and Fire, and Correctional 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.

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.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

G. 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:

<u>Description</u>	<u>1% Decrease in</u>	<u>Current</u>	<u>1% Increase in</u>
GERF Discount Rate:	6.00%	7.00%	8.00%
District's Proportionate Share of the GERF Net Pension Liability	\$ 11,772,403	\$ 5,389,897	\$ 139,704
TRA Discount Rate:	6.00%	7.00%	8.00%
District's Proportionate Share of the TRA Net Pension Liability	\$ 57,149,020	\$ 32,451,517	\$ 12,124,886

H. 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.

Detailed information about TRA's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org; by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, Minnesota, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

NOTE 7 DEFINED CONTRIBUTION PLAN

The District provides eligible employees future retirement benefits through the District's 403(b) Plan (the Plan). Employees of the District are eligible to participate in the Plan commencing on the date of their employment. Eligible employees may elect to have a percentage of their pay contributed to the Plan. Some employees are eligible to receive a District match of employee contributions up to the qualifying amounts set forth in their respective collective bargaining agreements. Contributions are invested in tax deferred annuities selected and owned by Plan participants. The District contributions for the year ended June 30, 2025, are \$408,367.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8 SUPPLEMENTAL PENSION PLAN

A. Plan Description

The District provides a single-employer defined benefit supplemental pension benefit plan (the Plan) to eligible administrators, supervisors, and directors. The Plan's purpose is to provide retirement income to Plan members. The District is the administrator of the Plan. As of July 1, 2024, employees covered by the Plan are as follows:

Active Plan Members	13
Total	<u>13</u>

B. Benefits Provided

Authority for payment of pension benefits is established by employment contracts for the superintendent, executive directors, and directors. Benefit and eligibility provisions are established through negotiations between the District and the employee or the union and are negotiated each bargaining period.

Benefits are based on employee's hire dates and are calculated based on the basis of service credit, a given percentage, and final annual salary. Currently, the superintendent, executive directors and directors with certain minimum years of service, ranging from a minimum of five years to ten years of service, are eligible to retire and receive a lump sum benefit upon attaining an age eligible for retirement. The maximum benefit, depending on service years, ranges from 20% of annual salary to 44% of annual salary. All payments are made as lump sum payments.

The District paid \$0 for pension benefits under the Plan that came due during the year ended June 30, 2025.

C. Total Pension Liability

The District recognizes its total pension liability, rather than a net pension liability. In order for the District to recognize a net pension liability, assets must be accumulated in a trust that meets the following criteria:

- Contributions from the employer and nonemployer contributing entities, and the earnings thereon, must be irrevocable.
- Pension plan assets must be dedicated to providing pensions to Plan members in accordance with benefit terms.
- Pension plan assets must be legally protected from the creditors of employer, nonemployer contributing entities, the Plan administrator, and the Plan members.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8 SUPPLEMENTAL PENSION PLAN (CONTINUED)

C. Total Pension Liability (Continued)

No assets are accumulated in a trust that meets all of the above criteria. Accordingly, the District's total pension liability is not reduced by any assets accumulated in a trust that meets the criteria, and the District must report its total pension liability.

The District's total pension liability was determined by an actuarial valuation date July 1, 2024. At June 30, 2025, the District reported a total pension liability of \$158,348. Changes in the District's total pension liability were as follows:

Beginning Total Pension Liability	\$	312,823
Changes for the Year:		
Service Cost		18,640
Interest		12,708
Difference between expected and actual experience		3,060
Change in Benefit Terms		(173,657)
Changes of Assumptions and Other Inputs		(3,861)
Benefit Payments		(11,365)
Net Changes		<u>(154,475)</u>
Ending Total Pension Liability	\$	<u><u>158,348</u></u>

D. Pension Costs

For the year ended June 30, 2025, the District recognized pension expense of \$(155,474) At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual	\$ 14,157	\$ 74,134
Changes of Assumptions and Other Inputs	10,115	33,972
Total	<u><u>\$ 24,272</u></u>	<u><u>\$ 108,106</u></u>

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 8 SUPPLEMENTAL PENSION PLAN (CONTINUED)

D. Pension Costs (Continued)

Amounts reported as deferred inflows of resources related to the Plan will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2026	\$ (13,165)
2027	(13,165)
2028	(13,165)
2029	(13,165)
2030	(13,165)
Thereafter	(18,009)

E. Actuarial Methods and Assumptions

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

Valuation Date:	July 1, 2024
Measurement Date:	July 1, 2024
Actuarial Cost Method:	Entry Age, Level Percentage of Pay
Discount Rate:	4.10%
Inflation:	2.50%
Salary Increases:	Varies by service and contract group (3% on the previous measurement date)
Retirement Age:	55
Mortality:	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale

F. Discount Rate

The discount rate used to measure the total pension liability was 4.10 % (3.90% on the previous measurement date). The discount rate is based on the estimated yield of 20-Year AA-rated municipal bonds.

G. Plan Changes

The Plan was amended in 2025 such that principals no longer receive a benefit from the supplemental pension plan. Directors and executive directors must have been hired on or before July 1, 2023 in order to receive a benefit under the Plan. Also, the Plan benefits are based on the 2023-2024 salary scale.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 8 SUPPLEMENTAL PENSION PLAN (CONTINUED)

H. Total Pension Liability Sensitivity

The following presents the District's total pension liability, calculated using the discount rate of 4.10%, as well as what the District's total pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

<u>Description</u>	<u>1% Decrease in Discount Rate</u>	<u>4.10% Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Total Pension Liability	<u>\$ 166,080</u>	<u>\$ 158,348</u>	<u>\$ 150,825</u>

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN

A. Plan Description

The District operates a single-employer retiree defined benefit plan (the Plan) that provides health, dental, and life insurance to eligible employees and their spouses through the District's health and dental insurance plan. There are 786 active participants and 43 inactive participants. Benefit and eligibility provisions are established through negotiations between the District and various unions representing the District's employees and are renegotiated each bargaining period.

Under the terms of employment contracts, when teachers, who were hired prior to July 1, 2019, retire between the ages of 55 to 65, the District must provide life and health insurance benefits which shall cease when such employees attain the age of 65 years for most employees. For principals that retire between the ages of 55 and 65, the District must provide health and dental insurance benefits which will cease when such employees attain the age of 65 years. For administrators hired prior to January 1, 2003 that retire between the ages 55 to 65, the District must provide health, dental, and life insurance benefits until the employee reaches the age of 65 years. Under the terms of the employment contracts, when custodians retire between the ages of 55 to 65, the District will pay for single medical coverage and life insurance until the month in which the retiree reaches the age of 65. This benefit is generally available to those employees who have at least 10 years of continuous employment with the District. All premiums are funded on a pay-as-you-go basis. This amount was actuarially determined, in accordance with GASB Statement No. 75.

New hires employed into the unit on July 1, 2019, and thereafter shall not be eligible to receive an employer contribution toward term life insurance and health insurance benefits upon retirement.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8 SUPPLEMENTAL PENSION PLAN (CONTINUED)

B. Benefits Provided

Teachers hired before July 1, 2019 who have 10 years of continuous employment with the District prior to the year of separation are eligible for a District contribution toward single coverage on the District's medical insurance until reaching the age of Medicare eligibility. The District will pay the same monthly contribution as for active teachers to a single coverage \$250/\$500 deductible plan, or a single coverage high-deductible plan with a health savings account plus 50% of the deductible for a high-deductible plan until Medicare eligibility.

Non-teachers who are 55 to 62 years of age upon retirement, depending on contract group, and have been employed by the District for a minimum of 10 years (and hired before July 1, 2006 for secretaries, hired before July 1, 2002 for food service and hired before July 1, 2003 for custodians) are eligible for a District contribution toward single coverage on the District's medical insurance until reaching the age of Medicare eligibility. The District will pay the same monthly contribution as for active members (active members at the time of retirement for secretary unit) and receive the same HSA single contribution of 50% of the single HDHP deductible.

C. Actuarial Methods and Assumptions

The District's total OPEB liability was measured as of July 1, 2024 and determined by an actuarial valuation as of July 1, 2024 and measured using the following actuarial assumptions, applied to all periods included in the measurement, unless specified otherwise.

Inflation	2.50%
Salary Increases	4.00%
Health Care Trend Rates	6.50% Decreasing to 5.00% Over 6 Years and then to 4.00% Over the Next 48 Years
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 discount rate used to measure the total OPEB liability was 4.10% (3.90% as of the measurement date of July 1, 2024). The discount rate is based on published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the Measurement Date.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

D. Changes in the Total OPEB Liability

The following table shows the components of the changes in the District's Total OPEB liability:

	Total OPEB Liability
Balances at June 30, 2023	
Service Cost	
Interest on the Total OPEB Liability	\$ 821,401
Changes in Benefit Terms	543,230
Plan Changes	
Actual Experience	
Changes of Assumptions	1,110,385
Employer Contributions	
Administrative Expense	(1,054,545)
Net Changes	
	1,874,670
Balances at June 30, 2024	\$ 15,504,475

E. Total OPEB Liability and Sensitivity

The following presents the Total OPEB liability of the District, as well as what the District's Total OPEB liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (3.10%)	Discount Rate (4.10%)	1% Increase (5.10%)
Total OPEB Liability	\$ 16,469,325	\$ 15,504,475	\$ 14,575,155

The following presents the Total OPEB liability of the District, as well as what the District's Total OPEB liability would be if it were calculated using the health care cost trend rates that are 1% lower or 1% higher than the current health care cost trend rates:

	Healthcare Cost		
	1% Decrease (5.5%) Decreasing to 3.00% over 54 Years)	Current Trend Rates (6.5%) Decreasing to 4.00% over 54 Years)	1% Increase (7.5%) Decreasing to 5.00% over 54 Years)
Total OPEB Liability	\$ 14,037,264	\$ 15,504,475	\$ 17,218,807

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

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

For the year ended June 30, 2025, the District recognized OPEB expense of \$1,227,714. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 951,759	\$ 411,076
Changes of Assumptions and Other Inputs	532,576	812,978
Benefit Payments Subsequent to the Measurement Date	1,173,152	-
Total	<u>\$ 2,657,487</u>	<u>\$ 1,224,054</u>

The payment of benefits of \$1,173,152 subsequent to the measurement date will reduce the District's Total OPEB Liability in the District's fiscal year ending June 30, 2025. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2026	\$ (35,188)
2027	(79,188)
2028	(14,461)
2029	(47,549)
2030	213,153
Thereafter	223,514
Total	<u>\$ 260,281</u>

NOTE 10 FLEXIBLE BENEFIT PLAN

The District has a flexible benefit plan that is classified as a "cafeteria plan" under Section 125 of the Internal Revenue Code. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pre-tax dollars withheld from payroll checks to the plan for health care and dependent care benefits.

Before the beginning of the plan year, which is from January 1 to December 31, each participant designates a total amount of pre-tax dollars to be contributed to the plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants' annual contributions for the health care portion of the plan, whether or not such contributions have been made.

Payments of health insurance premiums are made by the District directly to the designated insurance companies. These payments are made on a monthly basis and are accounted for in the General, Food Service, and Community Service Funds.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 10 FLEXIBLE BENEFIT PLAN (CONTINUED)

Payments for amounts withheld for medical reimbursement and dependent care are made to participating employees upon submitting a request for reimbursement of eligible expenses.

NOTE 11 RELATED ORGANIZATIONS

Austin Public Education Foundation, Inc.

The Foundation is a tax-exempt organization under Internal Revenue Code Section 501(c)(3). The Foundation is engaged in the operation of raising funds to support, aid, and promote educational programs in the District, its successors, and assigns, and the students, parents, residents, teachers, and administrators who are residing within the confines of the District.

The financial statements of Austin Public Education Foundation, Inc. are presented in a separate report.

The District received \$105,528 in pledges from the Foundation for the year ended June 30, 2025.

Austin Albert Lea Area Special Education Cooperative

The Austin Albert Lea Area Special Education Cooperative (AALASEC) was created in 2015. The primary objective of AALASEC is to provide, by a cooperative effort, comprehensive educational programs and other related services as can be effectively operated by its two member districts. Each member district shares in the cost of the programming, which is paid to the education district in the form of membership fees, reimbursements, and other charges for services. The education district is able to recover the cost of its programs through the previously mentioned revenue sources. The jointly governed organization's financial statements are audited and available for inspection.

NOTE 12 SELF-INSURED HEALTH AND DENTAL PLAN

The District has elected to self-insure their employee health and dental insurance program. The District has entered into an agreement with an insurance company to provide stop-loss insurance to limit the losses on individual and aggregate claims and to provide claims processing and other administrative duties. The individual stop-loss amount is \$300,000 per participant and the aggregate stop-loss amount is \$216,056,278. The District established an internal service fund to account for contributions from other funds for health and dental insurance and to establish a reserve for catastrophic losses. Contributions during the year were based on maximum claims before reinsurance is effective. The amounts charged to expenses include administrative fees, stop-loss insurance premiums, claims paid and accruals for claims incurred but not paid at year-end. The liability for unpaid claims is included in the Internal Service Fund as accounts payable.

INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 12 SELF-INSURED HEALTH AND DENTAL PLAN (CONTINUED)

An analysis of claims for the years ended June 30, 2025 and 2024 are as follows:

Self-Insurance Claims	<u>Health and Dental</u>
Beginning of Fiscal Year Liability - July 1, 2024	\$ 556,951
Current Year Claims, Changes in Estimates, and Other Charges	13,851,795
Payments on Claims	<u>(13,378,935)</u>
End of Fiscal Year Liability - June 30, 2025	<u>\$ 1,029,811</u>
	<u>Health and Dental</u>
Beginning of Fiscal Year Liability - July 1, 2023	\$ 669,739
Current Year Claims, Changes in Estimates, and Other Charges	15,833,146
Payments on Claims	<u>(15,945,934)</u>
End of Fiscal Year Liability - June 30, 2024	<u>\$ 556,951</u>

NOTE 13 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; natural disasters and workers' compensation. The District is self-insured for employee related health and dental. The District purchases commercial insurance coverage for all other risks of loss.

There has been no significant reduction in insurance coverage from the previous year in any of the District's policies. In addition, there have been no settlements in excess of the District's insurance coverage in any of the prior three years.

NOTE 14 TAX ABATEMENT

The District enters into property tax abatement agreements with individuals that build new homes within the city limits of Austin, Minnesota. The purpose of tax abatements is to encourage individuals to build homes within the community. The total amount of the property taxes due on the newly constructed homes is abated for the first five years. The abatement is a reduction of the taxable valuation on the property. For the fiscal year ended June 30, 2025, the District's tax revenues were not significantly affected by these abatements.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 15 COMMITMENTS AND CONTINGENCIES

Federal and State Programs

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 fund. 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. The financial assistance received is subject to audits by the grantor agency.

NOTE 16 RESTATEMENT OF BEGINNING FUND BALANCE

Changes to or Within Financial Reporting Entity

Change in Fund Presentation from Major to Nonmajor

The Food Service Special Revenue Fund and Community Service Special Revenue Fund previously met the criteria to be reported as a major governmental funds. However, effective July 1, 2024, the funds no longer met the criteria to be reported as a major fund and are reported as nonmajor governmental funds for the fiscal year ended June 30, 2025. The effect of that change within the financial reporting entity is shown in the table below

	Food Service	Community Service	Nonmajor Governmental Funds
June 30, 2024, as Previously Presented	\$ 2,156,687	\$ 1,167,265	\$ -
Change from Major to Nonmajor Fund	(2,156,687)	(1,167,265)	3,323,952
June 30, 2024, as Restated	\$ -	\$ -	\$ 3,323,952

NOTE 17 SUBSEQUENT EVENT

On July 8th, 2025, the District issued \$2,495,000 of General Obligation Capital Facilities Bonds. The interest rate on the bonds range from 4-5% and the maturity date(s) range from February 1st, 2030 to February 1st, 2040.

On August 8th, 2025, the District entered into a lease-purchase agreement of \$575,000 for tennis courts and related athletic improvements. The interest rate of this rental is 4.36% and the payments annually occur from February 1st, 2027 to February 1st, 2036.

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 492
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 7,758,879	\$ 7,758,879	\$ 7,729,481	\$ (29,398)
Investment Income	125,576	125,351	1,090,423	965,072
Other	6,415,274	7,107,711	6,891,825	(215,886)
State Sources	71,902,852	73,292,854	76,983,337	3,690,483
Federal Sources	2,376,743	3,563,969	3,796,500	232,531
Total Revenues	<u>88,579,324</u>	<u>91,848,764</u>	<u>96,491,566</u>	<u>4,642,802</u>
EXPENDITURES				
Current:				
Administration	2,918,754	2,887,943	3,072,909	184,966
District Support Services	3,096,834	3,189,056	2,827,716	(361,340)
Elementary and Secondary Regular Instruction	35,040,885	36,269,872	34,784,099	(1,485,773)
Vocational Education Instruction	956,761	1,009,709	956,827	(52,882)
Special Education Instruction	21,628,782	21,365,701	21,805,469	439,768
Instructional Support Services	4,943,913	5,392,654	4,641,833	(750,821)
Pupil Support Services	8,527,660	8,810,760	8,906,269	95,509
Sites and Buildings	6,636,625	6,593,089	6,543,113	(49,976)
Fiscal and Other Fixed Cost Programs	1,664,604	1,772,240	690,483	(1,081,757)
Capital Outlay	1,758,006	4,345,668	3,519,271	(826,397)
Debt Service:				
Principal	823,597	113,369	860,795	747,426
Interest and Fiscal Charges	241,701	4,700	164,338	159,638
Total Expenditures	<u>88,238,122</u>	<u>91,754,761</u>	<u>88,773,122</u>	<u>(2,981,639)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	341,202	94,003	7,718,444	7,624,441
OTHER FINANCING SOURCES (USES)				
Lease Proceeds	-	-	634,749	634,749
SIBITA Proceeds	-	-	-	-
Insurance Recovery	-	-	370	370
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>635,119</u>	<u>635,119</u>
NET CHANGE IN FUND BALANCE	<u>\$ 341,202</u>	<u>\$ 94,003</u>	8,353,563	<u>\$ 8,259,560</u>
Fund Balance - Beginning of Year			<u>23,174,289</u>	
FUND BALANCE - END OF YEAR			<u>\$ 31,527,852</u>	

**INDEPENDENT SCHOOL DISTRICT NO. 492
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST EIGHT MEASUREMENT PERIODS**

	2025	2024	2023	2022	2021	2020	2019	2018
Measurement Date	July 1, 2024	July 1, 2023	July 1, 2022	July 1, 2021	July 1, 2020	July 1, 2019	July 1, 2018	July 1, 2017
Total OPEB Liability								
Service Cost	\$ 821,401	\$ 826,276	\$ 814,221	\$ 1,110,206	\$ 1,030,505	\$ 978,442	\$ 889,535	\$ 795,729
Interest	543,230	513,485	312,647	341,988	432,987	450,997	441,956	426,438
Changes of Benefit Terms	-	-	-	-	-	-	(172,448)	-
Plan Changes	-	-	(3,507)	-	(158)	-	-	-
Differences Between Expected and Actual Experience	1,110,385	-	(632,608)	-	(173,557)	-	(966,448)	-
Changes of Assumptions	454,199	(72,510)	(1,192,306)	231,616	(279,532)	307,994	254,351	-
Benefit Payments	(1,054,545)	(641,907)	(731,643)	(766,386)	(847,178)	(833,590)	(726,670)	(726,670)
Net Change in Total OPEB Liability	1,874,670	625,344	(1,433,196)	917,424	163,067	903,843	(279,724)	495,497
Total OPEB Liability - Beginning	13,629,805	13,004,461	14,437,657	13,520,233	13,357,166	12,453,323	12,733,047	12,237,550
Total OPEB Liability - Ending (a)	\$ 15,504,475	\$ 13,629,805	\$ 13,004,461	\$ 14,437,657	\$ 13,520,233	\$ 13,357,166	\$ 12,453,323	\$ 12,733,047
Covered-Employee Payroll	\$ 44,650,518	\$ 42,479,426	\$ 41,242,161	\$ 39,725,363	\$ 38,568,314	\$ 38,943,550	\$ 37,809,272	\$ 33,671,800
District's Total OPEB Liability as a Percentage of								
Covered-Employee Payroll	34.72%	32.09%	31.53%	36.34%	35.06%	34.30%	32.94%	32.94%

Note 1: The District implemented GASB Statement No. 75 in fiscal year 2018. The above table will be expanded to 10 years of information as it becomes available.

Note 2: No assets are accumulated in a trust.

**INDEPENDENT SCHOOL DISTRICT NO. 492
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST TEN MEASUREMENT PERIODS**

PERA Schedule of the District's Proportionate Share of the Net Pension Liability

	Measurement Date June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's Proportion of the Net Pension Liability	0.1458%	0.1481%	0.1538%	0.1554%	0.1567%	0.1492%	0.1562%	0.1528%	0.1529%	0.1536%
District's Proportionate Share of the Net Pension Liability	\$ 5,389,897	\$8,281,586	\$12,181,011	\$6,636,276	\$9,394,881	\$8,248,934	\$8,665,336	\$9,754,651	\$12,414,722	\$7,960,349
State's Proportionate Share of the Net Pension Liability Associated with District	139,372	228,321	357,091	202,600	289,647	256,322	284,197	122,694	162,144	-
Total	\$ 5,529,269	\$ 8,509,907	\$ 12,538,102	\$ 6,838,876	\$ 9,684,528	\$ 8,505,256	\$ 8,949,533	\$ 9,877,345	\$ 12,576,866	\$ 7,960,349
District's Covered Payroll	\$ 11,187,240	\$ 11,790,453	\$ 11,569,987	\$ 11,187,240	\$ 11,175,133	\$ 10,530,560	\$ 10,525,453	\$ 9,398,780	\$ 9,237,724	\$ 8,628,469
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	49.42%	76.15%	108.37%	61.13%	86.66%	80.77%	85.03%	100.30%	136.15%	92.26%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.08%	83.10%	76.67%	87.00%	79.06%	79.50%	79.50%	75.90%	68.90%	78.20%

TRA Schedule of the District's Proportionate Share of the Net Pension Liability

	Measurement Date June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's Proportion of the Net Pension Liability	0.5107%	0.5154%	0.5199%	0.5003%	0.5116%	0.5077%	0.5065%	0.4910%	0.4912%	0.4720%
District's Proportionate Share of the Net Pension Liability	\$ 32,451,517	\$42,552,578	\$41,630,842	\$21,894,624	\$37,797,693	\$32,360,905	\$31,810,105	\$98,012,507	\$117,162,920	\$29,173,124
State's Proportionate Share of the Net Pension Liability Associated with District	2,122,455	2,980,748	3,087,295	1,846,568	3,167,556	2,863,687	2,988,444	9,475,199	11,760,020	3,578,049
Total	\$ 34,573,972	\$ 45,533,326	\$ 44,718,137	\$ 23,741,192	\$ 40,965,249	\$ 35,224,592	\$ 34,798,549	\$ 107,487,706	\$ 128,922,940	\$ 32,751,173
District's Covered Payroll	\$ 30,125,461	\$ 32,764,351	\$ 32,404,880	\$ 30,125,461	\$ 29,859,255	\$ 28,162,335	\$ 28,118,787	\$ 26,761,840	\$ 23,110,240	\$ 25,791,257
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	107.72%	142.51%	128.47%	72.68%	126.59%	114.91%	113.13%	366.24%	506.97%	113.11%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.07%	76.42%	76.17%	86.63%	75.48%	78.07%	78.07%	51.57%	44.88%	76.80%

**INDEPENDENT SCHOOL DISTRICT NO. 492
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS
LAST TEN FISCAL YEARS**

**PERA Schedule of District Contributions
Last Ten Fiscal Years**

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutorily Required Contribution	\$ 977,179	\$926,205	\$884,284	\$867,749	\$839,043	\$838,135	\$789,792	\$789,409	\$738,612	\$693,160
Contributions in Relation to the Statutorily Required Contribution	(977,179)	(926,205)	(884,284)	(867,749)	(839,043)	(838,135)	(789,792)	(789,409)	(738,612)	(693,160)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 13,029,053	\$12,349,400	\$11,790,453	\$11,569,987	\$11,187,240	\$11,175,133	\$10,530,560	\$10,525,453	\$9,848,160	\$9,398,780
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.38%

**TRA Schedule of District Contributions
Last Ten Fiscal Years**

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutorily Required Contribution	\$ 3,126,285	\$2,961,753	\$2,801,352	\$2,702,567	\$2,449,200	\$2,364,853	\$2,171,316	\$2,108,909	\$2,007,138	\$1,733,268
Contributions in Relation to the Statutorily Required Contribution	(3,126,285)	(2,961,753)	(2,801,352)	(2,702,567)	(2,449,200)	(2,364,853)	(2,171,316)	(2,108,909)	(2,007,138)	(1,733,268)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 35,728,971	\$33,809,966	\$32,764,351	\$32,404,880	\$30,125,461	\$29,859,255	\$28,162,335	\$28,118,787	\$26,761,840	\$23,110,240
Contributions as a Percentage of Covered Payroll	8.75%	8.76%	8.55%	8.34%	8.13%	7.92%	7.71%	7.50%	7.50%	7.50%

**INDEPENDENT SCHOOL DISTRICT NO. 492
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL PENSION LIABILITY AND RELATED RATIOS**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Measurement Date	<u>July 1, 2024</u>	<u>July 1, 2023</u>	<u>July 1, 2022</u>	<u>July 1, 2021</u>	<u>July 1, 2020</u>	<u>July 1, 2019</u>	<u>July 1, 2018</u>	<u>July 1, 2017</u>	<u>July 1, 2016</u>
Service Cost	\$ 18,640	\$ 40,102	\$ 39,369	\$ 35,836	\$ 33,598	\$ 32,671	\$ 30,334	\$ 31,120	\$ 32,058
Interest	12,708	12,112	8,186	9,685	11,186	11,586	14,454	12,162	11,665
Changes of Benefit Terms	(173,657)	-	-	-	10,582	-	-	(11,118)	-
Differences Between Expected and Actual Experience	3,060	-	(44,531)	-	20,908	-	(100,195)	-	-
Changes of Assumptions	(3,861)	(1,501)	(32,875)	5,031	6,213	7,049	(2,609)	-	-
Benefit Payments	(11,365)	(32,757)	(51,051)	(84,503)	-	(44,473)	(32,472)	(18,965)	(32,209)
Net Change in Total Pension Liability	<u>(154,475)</u>	<u>17,956</u>	<u>(80,902)</u>	<u>(33,951)</u>	<u>82,487</u>	<u>6,833</u>	<u>(90,488)</u>	<u>13,199</u>	<u>11,514</u>
Total Pension Liability - Beginning	<u>312,823</u>	<u>294,867</u>	<u>375,769</u>	<u>409,720</u>	<u>327,233</u>	<u>320,400</u>	<u>410,888</u>	<u>397,689</u>	<u>386,175</u>
Total Pension Liability - Ending (a)	<u>\$ 158,348</u>	<u>\$ 312,823</u>	<u>\$ 294,867</u>	<u>\$ 375,769</u>	<u>\$ 409,720</u>	<u>\$ 327,233</u>	<u>\$ 320,400</u>	<u>\$ 410,888</u>	<u>\$ 397,689</u>
Employee Payroll	\$ 3,604,828	\$ 3,546,941	\$ 3,443,632	\$ 3,322,169	\$ 3,225,407	\$ 3,079,279	\$ 2,989,591	\$ 2,931,971	\$ 2,846,574
Total Pension Liability as a Percentage of Employee Payroll	4.39%	8.82%	8.56%	11.31%	12.70%	10.63%	10.72%	14.01%	13.97%

Note: Ten years of data will be presented as it becomes available.

Note:

No assets are accumulated in a trust that meets all of the following criteria of GASB Statement No. 73, paragraph 4:

- Contributions from the employer and any nonemployer contributing entities, and earnings thereon, must be irrevocable.
- Plan assets must be dedicated to providing pensions to Plan members in accordance with the benefit terms.
- Plan assets must be legally protected from the creditors of the employer, nonemployer contributing entities, the Plan administrator, and Plan members.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

NOTE 1 CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS

The following changes were reflected in the valuation performed on behalf of the Public Employees Retirement Association for the year ended June 30:

2024

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2023

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 6.5% to 7.00%, for financial reporting purposes.

Changes in Plan Provisions

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022

Changes in Actuarial Assumptions

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

2021

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2020

Changes in Actuarial Assumptions

- 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.

Changes in Plan Provisions

- 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

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreased 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.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2018

Changes in Actuarial Assumption

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement benefit increase was changed from 1.0% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, 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 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50% 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

Changes in Actuarial Assumption

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

Changes in Plan Provisions

- 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.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2016

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2035 and 2.50% per year thereafter to 1.00% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate was changed from 7.90% to 7.50%.
- 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% to 3.25% for payroll growth and 2.50% for inflation.

The following changes were reflected in the valuation performed on behalf of the Teachers Retirement Association for the year ended June 30:

2024

Changes in Actuarial Assumptions

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

Changes in Actuarial Assumptions

- There were no changes in actuarial assumptions for fiscal reporting purposes.

2022

Changes in Actuarial Assumptions

- There were no changes in actuarial assumptions for fiscal reporting purposes.

2021

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50% to 7.00%, for financial reporting purposes.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2021 (Continued)

Changes in Actuarial Assumptions (Continued)

- The COLA was reduced from 2.0% each January to 1.0, effective January 2019. Beginning January 1, 2024, the COLA will increase .01% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% 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 0% 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 2 years (8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.5% to 7.75% on July 1, 2023. The state provides funding for the contribution rate through an adjustment in the school aid formula.

2019

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

2018

Changes in Actuarial Assumptions

- The investment return assumption was changed from 8.5% to 7.5%.
- The price inflation assumption was lowered from 3.0% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- The wage inflation assumption (above price inflation) was reduced from 0.75% to 0.35% for the next 10 years, and 0.75% thereafter.
- The total salary increase assumption was adjusted by the wage inflation change.
- The amortization date for the funding of the Unfunded Actuarial Accrual Liability (UAAL) was reset to June 30, 2048 (30 years).
- The mechanism in the law that provided the TRA Board with some authority is set contribution rates was eliminated.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2018 (Continued)

Changes in Plan Provisions

- 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 0% 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 4 years, (7.92% in 2019, 8.13% in 2021, 8.55% in 2022, and 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

Changes in Actuarial Assumptions

- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- Adjustment were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the nonvested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The COLA was not assumed to increase to 2.5%, but remain at 2.0% for all future years.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2016

Changes in Actuarial Assumptions

- The cost of living adjustment was not assumed to increase (it remained at 2.0% for all future years).
- The price inflation assumption was lowered from 3.0% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes at some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP-2014 white collar employee table, male rates set back 6 years, and female rates set back 5 years. Generational projection uses the MP-2015 scale.
- The postretirement mortality assumption was changed to the RP-2014 white collar annuitant table, male rates set back 3 years and female rates set back 3 years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
- The post-disability mortality assumption was changed to the RP-2014 disabled retiree mortality table, without adjustments.
- Separate retirement assumptions for members hired before or after July 1, 1989 were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional forms of payment at retirement were made.

The following changes were reflected in the valuation performed on behalf of the District's supplemental pension plan for the year ended June 30:

2025

Changes in Plan Provisions

- The supplemental pension plan was amended in 2025 such that principals no longer receive a benefit from the supplemental pension plan. Directors and executive directors must have been hired on or before July 1, 2023 in order to receive a benefit under the Plan. Also, the Plan benefits are based on the 2023-2024 salary scale.

Changes in Actuarial Assumptions

- The discount rate was changed from 3.90% to 4.10%.

2024

Changes in Actuarial Assumptions

- The discount rate was changed from 3.80% to 3.90%.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2023

Changes in Actuarial Assumptions

- The mortality tables were updated from the 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.
- The discount rate was changed from 2.10% to 3.80%.

2022

Changes in Actuarial Assumptions

- The discount rate was changed from 2.40% to 2.10%.

2021

Changes in Actuarial Assumptions

- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale.
- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 2.40% to 2.10%.

2020

Changes in Actuarial Assumptions

- The discount rate was changed from 3.10% to 2.40%.

2019

Changes in Actuarial Assumptions

- The discount rate was changed from 3.50% to 3.10%.

2018

Changes in Actuarial Assumptions

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.40% to 3.50%.
- Eligible retirees older than 90 are assumed to continue to receive payments for their lifetime; previously payments were assumed to end at age 90.

2017

Changes in Actuarial Assumptions

- The discount rate was changed from 2.90% to 3.40%.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

The following changes were reflected in the valuation performed on behalf of the District's other postemployment benefits plan for the year ended June 30:

2025

Changes in Actuarial Assumptions

- The discount rate was changed from 3.90% to 4.10%.

2024

Changes in Actuarial Assumptions

- The discount rate was changed from 3.80% to 3.90%.

2023

Changes in Actuarial Assumptions

- The discount rate was changed from 2.90% to 3.80%.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

2022

Changes in Actuarial Assumptions

- The discount rate was changed from 2.40% to 2.10%.

2021

Changes in Plan Provisions

- Teachers must be hired before July 1, 2019 to receive postretirement medical and life insurance subsidies.

Changes in Actuarial Assumptions

- The mortality tables were updated from the PR-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.10% to 2.40%.

2020

Changes in Actuarial Assumptions

- The discount rate was changed from 3.50% to 3.10%.

**INDEPENDENT SCHOOL DISTRICT NO. 492
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2019

Changes in Actuarial Assumptions

- The discount rate was changed from 3.50% to 3.10%.

2018

Changes in Plan Provisions

- The eligibility for Principals hired after July 1, 2005, changed from age 55 with 10 years of service to age 62 with 10 years of service.

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.40% to 3.50%.
- Eligible retirees older than 90 are assumed to continue to receive payments for their lifetime; previously payments were assumed to end at age 90.

SUPPLEMENTARY INFORMATION

**INDEPENDENT SCHOOL DISTRICT NO. 492
NONMAJOR GOVERNMENTAL FUNDS – COMBINING BALANCE SHEET
JUNE 30, 2025**

ASSETS	Special Revenue		Total Governmental Funds
	Food Service	Community Service	
Cash and Investments	\$ 2,662,089	\$ 1,430,669	\$ 4,092,758
Receivables:			
Current Property Taxes	-	123,051	123,051
Delinquent Property Taxes	-	3,232	3,232
Accounts and Interest Receivable	2,928	50,555	53,483
Due from Other Minnesota School Districts	1,031	120,283	121,314
Due from Minnesota Department of Education	-	83,078	83,078
Due from Federal Through Minnesota Department of Education	75,567	-	75,567
Due from Other Governmental Units	-	5,952	5,952
Prepaid Items	-	14,329	14,329
Inventory	47,123	-	47,123
Total Assets	\$ 2,788,738	\$ 1,831,149	\$ 4,619,887
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Salaries and Payroll Deductions Payable	\$ 39,370	\$ 79,509	\$ 118,879
Accounts and Contracts Payable	245,430	12,071	257,501
Unearned Revenue	6,940	21,881	28,821
Total Liabilities	291,740	113,461	405,201
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	-	250,690	250,690
Property Taxes	-	3,232	3,232
Total Deferred Inflows of Resources	-	253,922	253,922
FUND BALANCES			
Nonspendable:			
Inventory	47,123	-	47,123
Prepaid Items	-	14,329	14,329
Restricted for:			
Community Education Programs	-	727,660	727,660
Early Childhood and Family Education Programs	-	387,175	387,175
School Readiness	-	181,009	181,009
Adult Basic Education	-	121,863	121,863
Community Education	-	31,730	31,730
Food Service	2,449,875	-	2,449,875
Total Fund Balances	2,496,998	1,463,766	3,960,764
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,788,738	\$ 1,831,149	\$ 4,619,887

**INDEPENDENT SCHOOL DISTRICT NO. 492
NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2025**

	Special Revenue		Total
	Food Service	Community Service	
REVENUES			
Local Sources:			
Property Taxes	\$ -	\$ 238,075	\$ 238,075
Investment Income	67,944	47,215	115,159
Other	95,987	1,505,385	1,601,372
State Sources	702,837	989,936	1,692,773
Federal Sources	3,707,372	34,257	3,741,629
Total Revenues	<u>4,574,140</u>	<u>2,814,868</u>	<u>7,389,008</u>
EXPENDITURES			
Current:			
Food Service	3,908,587	-	3,908,587
Community Service	-	2,511,585	2,511,585
Capital Outlay	325,164	6,782	331,946
Debt Service:			
Principal	78	-	78
Total Expenditures	<u>4,233,829</u>	<u>2,518,367</u>	<u>6,752,196</u>
NET CHANGE IN FUND BALANCES	340,311	296,501	636,812
Fund Balances - Beginning of Year, as Originally Reported	-	-	-
Change Within the Financial Reporting Entity	<u>2,156,687</u>	<u>1,167,265</u>	<u>3,323,952</u>
Fund Balances - Beginning of Year, as Adjusted	<u>2,156,687</u>	<u>1,167,265</u>	<u>3,323,952</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 2,496,998</u></u>	<u><u>\$ 1,463,766</u></u>	<u><u>\$ 3,960,764</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 492
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – FOOD SERVICE FUND
YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Over (Under) Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local Sources:				
Investment Income	\$ 15,000	\$ 15,000	\$ 67,944	\$ 52,944
Other - Primarily Meal Sales	116,188	116,188	95,987	(20,201)
State Sources	1,200,000	1,200,000	702,837	(497,163)
Federal Sources	<u>2,940,000</u>	<u>2,950,394</u>	<u>3,707,372</u>	<u>756,978</u>
Total Revenues	4,271,188	4,281,582	4,574,140	292,558
EXPENDITURES				
Current:				
Food Service	3,699,121	4,040,050	3,908,587	(131,463)
Capital Outlay	106,940	488,190	325,164	(163,026)
Debt Service:				
Principal	<u>1,575</u>	<u>1,575</u>	<u>78</u>	<u>(1,497)</u>
Total Expenditures	<u>3,807,636</u>	<u>4,529,814</u>	<u>4,233,829</u>	<u>(295,985)</u>
Net Change in Fund Balance	<u>\$ 463,552</u>	<u>\$ (248,232)</u>	340,311	<u>\$ 588,543</u>
FUND BALANCE				
Beginning of Year			<u>2,156,687</u>	
End of Year			<u>\$ 2,496,998</u>	

INDEPENDENT SCHOOL DISTRICT NO. 492
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – COMMUNITY SERVICE FUND
YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Over (Under) Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local Sources:				
Property Taxes	\$ 234,918	\$ 237,162	\$ 238,075	\$ 913
Investment Income	-	-	47,215	47,215
Other - Primarily Tuition and Fees	1,446,757	1,615,090	1,505,385	(109,705)
State Sources	871,086	1,026,140	989,936	(36,204)
Federal Sources	34,987	34,257	34,257	(0)
Total Revenues	<u>2,587,748</u>	<u>2,912,648</u>	<u>2,814,868</u>	<u>(97,780)</u>
EXPENDITURES				
Current:				
Community Service	2,854,599	2,814,573	2,511,585	(302,988)
Capital Outlay	4,032	6,782	6,782	-
Total Expenditures	<u>2,858,631</u>	<u>2,821,355</u>	<u>2,518,367</u>	<u>(302,988)</u>
Net Change in Fund Balance	<u>\$ (270,883)</u>	<u>\$ 91,293</u>	296,501	<u>\$ 205,208</u>
FUND BALANCE				
Beginning of Year			<u>1,167,265</u>	
End of Year			<u>\$ 1,463,766</u>	

OTHER REQUIRED REPORTS



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

Board of Education
Independent School District No. 492
Austin, 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. 492 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 26, 2025.

Report on Internal Control Over Financial Reporting

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

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

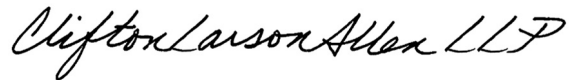
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

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.



CliftonLarsonAllen LLP

Austin, Minnesota
November 26, 2025



INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of Education
Independent School District No. 492
Austin, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the respective financial position of the governmental activities, each major fund and the other aggregate information of Independent School District No. 492 (the District) as of and for the year ended June 30, 2025, and the related notes, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 26, 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-bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts* and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Austin, Minnesota
November 26, 2025

**INDEPENDENT SCHOOL DISTRICT NO. 492
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ Yes x No
 - Significant deficiency(ies) identified? _____ Yes x None Reported
3. Noncompliance material to financial statements noted? _____ Yes x No

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Minnesota Legal Compliance Findings

Our audit did not disclose any matters required to be reported regarding Minnesota Legal Compliance.

INDEPENDENT SCHOOL DISTRICT NO. 492
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE
JUNE 30, 2025

	AUDIT	UFARS	DIFFERENCE		AUDIT	UFARS	DIFFERENCE
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$ 96,491,566	\$ 96,491,526	\$ 40	Total Revenue	\$ 753	\$ 753	\$ -
Total Expenditures	88,773,122	88,773,080	42	Total Expenditures	1,977,328	1,977,328	-
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	417,843	417,843	-	460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>				<i>Restricted:</i>			
401 Student Activities	225,486	225,484	2	407 Capital Projects Levy	-	-	-
402 Scholarships	12,368	12,368	-	409 Alternative Facility Program	-	-	-
403 Staff Development	-	-	-	413 Projects Funded by COP	-	-	-
405 Deferred Maintenance	-	-	-	467 Long Term Facilities Maintenance	-	-	-
406 Health and Safety	-	-	-	464 Restricted Fund Balance	-	-	-
407 Capital Project Levy	-	-	-	<i>Unassigned:</i>			
408 Cooperative Programs	-	-	-	463 Unassigned Fund Balance	(1,881,737)	(1,881,737)	-
412 Literacy Incentive Aid	358,035	358,035	-				
414 Operating Debt	-	-	-	07 DEBT SERVICE			
416 Levy Reduction	-	-	-	Total Revenue	3,870,565	3,870,566	(1)
417 Taconite Building Maintenance	-	-	-	Total Expenditures	3,799,103	3,799,103	-
420 American Indian Education Aid	3,088	3,088	-	<i>Nonspendable:</i>			
424 Operating Capital	1,176,368	1,176,368	-	460 Nonspendable Fund Balance	-	-	-
426 \$25 Taconite	-	-	-	<i>Restricted:</i>			
427 Disabled Accessibility	-	-	-	425 Bond Refunding	-	-	-
428 Learning and Development	368,037	368,037	-	451 QZAB and QSCB Payments	-	-	-
434 Area Learning Center	1,018,539	1,018,539	-	464 Restricted Fund Balance	918,606	918,607	(1)
435 Contracted Alternative Programs	-	-	-	<i>Unassigned:</i>			
436 State-Approved Alternative Programs	-	-	-	463 Unassigned Fund Balance	-	-	-
438 Gifted and Talented	8,172	8,172	-				
439 English Learner	410,911	410,911	-	08 TRUST			
440 Teacher Development and Evaluations	-	-	-	Total Revenue	3,921	3,921	-
441 Basic Skills Programs	-	-	-	Total Expenditures	142	142	-
443 School Library Aid	105,170	105,170	-	<i>Restricted/Reserved</i>			
448 Achievement and Integration	-	-	-	402 Scholarships	118,554	118,554	-
449 Safe Schools Crime Levy	-	-	-				
451 QZAB Payments	-	-	-	18 CUSTODIAL			
452 OPEB Liability Not Held in Trust	-	-	-	Total Revenue	220,728	220,728	-
453 Unfunded Severance & Retirement Levy	-	-	-	Total Expenditures	220,728	220,728	-
456 READ ACT- Literacy Aid	204,842	204,842	-	<i>Restricted/Reserved</i>			
457 READ ACT- Tchr Training Compensation	13,912	13,912	-	401 Student Activities	-	-	-
459 Basic Skills Extended Time	1,978,298	1,978,298	-	402 Scholarships	-	-	-
467 Long Term Facilities Maintenance	1,162,160	1,162,160	-	448 Achievement and Integration	-	-	-
471 Student Support Personnel Aid	2,946	2,946	-	464 Restricted Fund Balance	-	-	-
472 Medical Assistance	-	-	-				
464 Restricted Fund Balance	-	-	-	20 INTERNAL SERVICE			
<i>Committed:</i>				Total Revenue	13,695,749	13,695,749	-
418 Committed for Separation	-	-	-	Total Expenditures	13,851,795	13,851,795	-
461 Committed Fund Balance	-	-	-	<i>Net Position:</i>			
<i>Assigned:</i>				422 Net Position	2,502,984	2,502,983	1
462 Assigned Fund Balance	10,489,782	10,489,781	1				
<i>Unassigned:</i>				25 OPEB REVOCABLE TRUST			
422 Unassigned Fund Balance	13,571,895	13,571,901	(6)	Total Revenue	-	-	-
				Total Expenditures	-	-	-
02 FOOD SERVICE				<i>Net Position:</i>			
Total Revenue	4,574,140	4,574,140	-	422 Net Position	-	-	-
Total Expenditures	4,233,829	4,233,828	1				
<i>Nonspendable:</i>				45 OPEB IRREVOCABLE TRUST			
460 Nonspendable Fund Balance	47,123	47,123	-	Total Revenue	31,600	31,600	-
<i>Restricted:</i>				Total Expenditures	-	-	-
452 OPEB Liability Not Held in Trust	-	-	-	<i>Net Position:</i>			
464 Restricted Fund Balance	2,449,875	2,449,876	(1)	422 Net Position	123,600	123,600	-
<i>Unassigned:</i>							
463 Unassigned Fund Balance	-	-	-	47 OPEB DEBT SERVICE			
				Total Revenue	-	-	-
04 COMMUNITY SERVICE				Total Expenditures	-	-	-
Total Revenue	2,814,868	2,814,864	4	<i>Nonspendable:</i>			
Total Expenditures	2,518,367	2,518,363	4	460 Nonspendable Fund Balance	-	-	-
<i>Nonspendable:</i>				<i>Restricted:</i>			
460 Nonspendable Fund Balance	14,329	14,329	-	425 Bond Refunding	-	-	-
<i>Restricted:</i>				464 Restricted Fund Balance	-	-	-
426 \$25 Taconite	-	-	-	<i>Unassigned:</i>			
431 Community Education	727,660	727,660	-	463 Unassigned Fund Balance	-	-	-
432 E.C.F.E.	387,175	387,175	-				
440 Teacher Development and Evaluations	-	-	-				
444 School Readiness	181,009	181,009	-				
447 Adult Basic Education	121,863	121,863	-				
452 OPEB Liability Not Held in Trust	-	-	-				
464 Restricted Fund Balance	31,730	31,731	(1)				
<i>Unassigned:</i>							
463 Unassigned Fund Balance	-	-	-				



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DATE: December 8, 2025

TITLE: Donations

TYPE: Action

PRESENTER: Todd Lechtenberg, Executive Director of Finance & Operations

Background:

School districts receive donations from private individuals, public entities, and trusts on a regular basis. The district implemented School Board Policy 706 – Acceptance of Gifts to ensure compliance with statutory guidance.

Rationale:

The school board may receive, for the benefit of the school district, bequests, donations or gifts for any proper purpose. The school board shall have the sole authority to determine whether any gift or any precondition, condition or limitation on use included in a proposed gift furthers the interests of or benefits the school district and whether it should be accepted or rejected. Once accepted, a gift shall be the property of the school district unless otherwise provided in the agreed upon terms.

Recommendation:

It is recommended that the following donations be accepted by the school board for the benefit of Austin Public School students.

DONOR	AMOUNT	RECIPIENT(S)	PURPOSE
Josh Bendickson	50.00	APS	Bulk School Supplies
Joseph Hoopman	30.00	APS	Bulk School Supplies
Fraternal Order of Eagles	500.00	IJ Holton	PBIS Expenses
Fraternal Order of Eagles	500.00	World Language Program	Field trip busing
Fraternal Order of Eagles	500.00	AHS Boys Hockey	Expenses
Fraternal Order of Eagles	500.00	Gymnastics	Expenses
State Farm/Steve Justice	50.00	Gymnastics	Expenses
ABC Driving School	275.00	AHS Gymnastics	Expenses
Kathy Ewing	20.00	AHS Speech Club	Expenses
Kiwanis Club/Early Risers	250.00	AHS Robotics Program	Expenses