

## School Board Business Meeting

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

|  |            |
|--|------------|
| 1. <b>Welcome and Land Acknowledgement</b> (5 minutes)   | <b>3</b>   |
| <i>Dr. Greta Evans-Becker, School Board Chair</i>  |            |
| 2. <b>Call to Order</b> (5 minutes)  |            |
| <i>Dr. Greta Evans-Becker, School Board Chair</i>  |            |
| A. <b>Roll Call</b>  | <b>4</b>   |
| <i>ReNae Bowman, School Board Clerk</i>  |            |
| 3. <b>Approval of the Agenda</b> (5 minutes, Voice Vote)   | <b>5</b>   |
| <i>Dr. Greta Evans-Becker, School Board Chair</i>  |            |
| 4. <b>Consent Agenda Items for Board Approval</b>  | <b>6</b>   |
| A. Administrative  |            |
| 1. Monthly Professional Development Report   | 7          |
| 2. Meeting Minutes   | 10         |
| B. Financial Reports   |            |
| 1. Bi-Monthly Disbursement Report for November 18, 2025  | 13         |
| 2. Business Office Monthly Contract Report   | 27         |
| 3. Community Education Monthly Contract Report   | 30         |
| 4. Disbursements for October 2025  | 31         |
| 5. Monthly Budget to Actual Report   | 44         |
| C. Personnel Reports   |            |
| 1. Licensed Staff Personnel Report   | 46         |
| 2. Non-Licensed Staff Personnel Report   | 47         |
| 5. <b>Unfinished Business</b>  |            |
| A. Action: Annual Comprehensive Financial Report (ACFR) (10 minutes, Roll Call Vote)                       |            |
| <i>Kristen Hoheisel, Chief Financial Officer</i>   |            |
| 6. <b>New Business</b>   |            |
| A. Action: Resolution Accepting Donations (5 minutes, Roll Call Vote)                                      |            |
| <i>Kristen Hoheisel, Chief Financial Officer</i>   |            |
| 7. <b>Policy</b>   |            |
| A. Policy Committee Report ( <i>None for this evening</i> )  |            |
| B. Second Read (Action) Policies (10 minutes, Voice Vote)  |            |
| • 210 Policy - Conflict of Interest School Board Members   | 215        |
| • 211 Policy - Criminal or Civil Action Against School District, School Board Member, Employee, or Student |            |
| • 305 Policy - Policy Implementation   |            |
| • 515 Policy - Protection and Privacy of Student Records   |            |
| • 709 Policy - Student Transportation Safety   |            |
| C. First Read Policies ( <i>None for this evening</i> )  |            |
| 8. <b>Administrative Reports</b>   |            |
| A. Superintendent's Report (10 minutes)  |            |
| <i>Dr. Teri Staloch, Superintendent</i>  |            |
|  | <b>273</b> |

|   |            |
|---|------------|
| B. Language Access Plan (LAP) Review (10 minutes)<br><i>Toni Boyden, Director of Student Services</i> | 287        |
| 9. <b>Future Events</b>   | <b>292</b> |
| 10. <b>Adjourn the Meeting</b><br><i>Dr. Greta Evans-Becker, School Board Chair</i>                   | <b>293</b> |

# Land Acknowledgement

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

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

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

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



## School Board of Robbinsdale Area Schools

Business Meeting - November 17, 2025

**AGENDA SECTION 2:** Call to Order

**ITEM A.:** Roll Call Attendance

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



## School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

**AGENDA SECTION:** Approval of the Agenda

**ITEM:** 3. Approval of the Business Meeting Agenda

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

**Recommended Action:** Approve Business Meeting agenda.

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_



## School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

**AGENDA SECTION:** Consent Agenda Items for Board Approval

**ITEM:** 4. Consent Agenda

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

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

**Recommended Motion:** Approve the Consent Agenda items.

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

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_

**November 2025 Professional Development Board Report**

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

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

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

*\*\*Approved XXXX*

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

### **Welcome and Land Acknowledgement**

Dr. Greta Evans-Becker, School Board Chair

### **Call to Order and Roll Call**

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

### **Acceptance of the Agenda**

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

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

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

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

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

### **Consent Agenda**

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

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

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

Voting against: Long

Motion prevailed with a 5-1 roll call vote.

### **Unfinished Business**

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

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

Motion prevailed with a 5-0 roll call vote.

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

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

Motion prevailed with a 5-0 voice vote.

### **New Business**

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

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

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

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

Motion prevailed with a 5-0 roll call vote.

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

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

Motion prevailed with a 5-0 voice vote.

## Policy

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

### *First Read Policies:*

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

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

## Administrative Reports

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

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

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

### B. *Morris Leatherman Survey Data Report*

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

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

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

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

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

Voting against: Long

Motion prevailed with a 4-1 roll call vote.

## Board Committee Reports and Board Reports

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

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

**Adjournment**

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

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

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



Robbinsdale Area Schools  
Board Disbursement Report  
November 18th, 2025

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

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

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

Robbinsdale Area Schools  
Board Disbursement Report  
November 18th, 2025

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

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

Robbinsdale Area Schools  
Board Disbursement Report  
November 18th, 2025

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

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

Robbinsdale Area Schools  
Board Disbursement Report  
November 18th, 2025

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

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

Robbinsdale Area Schools  
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|     | A            | B          | C          | D                           | E        | F   |
|-----|--------------|------------|------------|-----------------------------|----------|---|
| 1   | CHECK NUMBER | CHECK TYPE | DATE       | VENDOR                      | AMOUNT   | INVOICE DESCRIPTION   |
| 812 | 853300       | R          | 11/18/2025 | PLANET SOCCER               | 1,000.00 | SOCCER - BOYS BACKPACKS                                     |
| 813 | 853300       | R          | 11/18/2025 | PLANET SOCCER               | 2,000.00 | SOCCER - GIRLS BACKPACKS                                    |
| 814 | 853300       | R          | 11/18/2025 | PLANET SOCCER               | 300.00   | SOCCER - GIRLS BACKPACKS                                    |
| 815 | 853304       | R          | 11/18/2025 | PLUNKETT'S PEST CONTROL     | 114.00   | D-W Plunket Pest Control contract FAIRC Annual renewal thru |
| 816 | 853304       | R          | 11/18/2025 | PLUNKETT'S PEST CONTROL     | 84.00    | D-W Plunket Pest Control contract FOR Annual renewal thru   |
| 817 | 853304       | R          | 11/18/2025 | PLUNKETT'S PEST CONTROL     | 144.00   | D-W Plunket Pest Control contract CHS Annual renewal thru   |
| 818 | 853304       | R          | 11/18/2025 | PLUNKETT'S PEST CONTROL     | 84.00    | D-W Plunket Pest Control contract MLE Annual renewal thru   |
| 819 | 853304       | R          | 11/18/2025 | PLUNKETT'S PEST CONTROL     | 64.00    | D-W Plunket Pest Control contract NHL Annual renewal thru   |
| 820 | 853304       | R          | 11/18/2025 | PLUNKETT'S PEST CONTROL     | 64.00    | D-W Plunket Pest Control contract CLC Annual renewal thru   |
| 821 | 853304       | R          | 11/18/2025 | PLUNKETT'S PEST CONTROL     | 64.00    | D-W Plunket Pest Control contract BUS Annual renewal thru   |
| 822 | 853304       | R          | 11/18/2025 | PLUNKETT'S PEST CONTROL     | 64.00    | D-W Plunket Pest Control contract ESC Annual renewal thru   |
| 823 | 853304       | R          | 11/18/2025 | PLUNKETT'S PEST CONTROL     | 84.00    | D-W Plunket Pest Control contract NPE Annual renewal thru   |
| 824 | 853306       | R          | 11/18/2025 | PREMIUM WATERS, INC.        | 11.00    | OPEN - Premium waters account MONTHLY NOV                   |
| 825 | 853306       | R          | 11/18/2025 | PREMIUM WATERS, INC.        | 35.00    | OPEN - Premium waters account MONTHLY OCT SA16K75058        |
| 826 | 853306       | R          | 11/18/2025 | PREMIUM WATERS, INC.        | 33.00    | OPEN - Premium waters account MONTHLY SEPT SA16K75058       |
| 827 | 853306       | R          | 11/18/2025 | PREMIUM WATERS, INC.        | 1.49     | OPEN - Premium waters account 2 GAL 6 RETURN                |
| 828 | 853306       | R          | 11/18/2025 | PREMIUM WATERS, INC.        | 35.74    | Premium Water Invoice #311057450 3 GAL                      |
| 829 | 853307       | R          | 11/18/2025 | QUICKSILVER EXPRESS COURIER | 33.18    | FOR PAYMENT OF DELIVERY BILLS FROM 7/1/25 - 6/30/26         |
| 830 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 1,945.36 | DW - Republic Services Waste and recycling removal          |
| 831 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 1,134.86 | DW - Republic Services Waste and recycling removal          |
| 832 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 1,134.86 | DW - Republic Services Waste and recycling removal          |
| 833 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 1,134.86 | DW - Republic Services Waste and recycling removal          |
| 834 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 648.45   | DW - Republic Services Waste and recycling removal          |
| 835 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 648.45   | DW - Republic Services Waste and recycling removal          |
| 836 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 648.45   | DW - Republic Services Waste and recycling removal          |
| 837 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 648.45   | DW - Republic Services Waste and recycling removal          |
| 838 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 648.45   | DW - Republic Services Waste and recycling removal          |
| 839 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 648.45   | DW - Republic Services Waste and recycling removal          |
| 840 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 2,269.72 | DW - Republic Services Waste and recycling removal          |
| 841 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 648.45   | DW - Republic Services Waste and recycling removal          |
| 842 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 648.45   | DW - Republic Services Waste and recycling removal          |
| 843 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 2,269.72 | DW - Republic Services Waste and recycling removal          |
| 844 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 1,134.86 | DW - Republic Services Waste and recycling removal          |
| 845 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 648.45   | DW - Republic Services Waste and recycling removal          |
| 846 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 648.45   | DW - Republic Services Waste and recycling removal          |
| 847 | 853308       | R          | 11/18/2025 | REPUBLIC SERVICES #899      | 648.50   | DW - Republic Services Waste and recycling removal          |
| 848 | 853309       | R          | 11/18/2025 | RICOH USA INC               | 102.71   | COOPER OFFICE - MP 3055SPDF S/N #: C84297466 - LEASE        |
| 849 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 9.25     | RICOH COPIER FOR WAREHOUSE S/N C84027769 - ADDITIONAL       |
| 850 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 1,154.81 | CENTER PRO 8310 12-MONTH REFINANCE - ADDITIONAL IMAGES      |
| 851 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 24.25    | SMS MP4055SP 60 MONTH S/N#: C84387748 - ADDITIONAL IMAGES   |
| 852 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 3.75     | ENROLLMENT CENTER S/N #: C84390487 - ADDITIONAL IMAGES      |
| 853 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 27.28    | COOPER OFFICE - MP 3055SPDF S/N #: C84297466 - ADDITIONAL   |
| 854 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 111.29   | LAKEVIEW PRO8200S 60 MONTH S/N #: C84387756 - ADDITIONAL    |
| 855 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 90.24    | HIGHVIEW MP7503 60 MONTH S/N #: C84387774 - ADDITIONAL      |
| 856 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 117.23   | RMS PRO8200S 60 MONTH S/N #: C84387712/C84387709 -          |
| 857 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 191.99   | ZACHARY LN PRO8200S 60 MONTH LEASE S/N #: C84387710         |
| 858 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 497.52   | ARMSTRONG PRO8200S 60 MONTH S/N#: C84387995/C84387996 -     |
| 859 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 110.93   | NHLC SCREENING - ADDITIONAL IMAGES                          |
| 860 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 359.16   | ARMSTRONG PRO8200S 60 MONTH S/N#: C84387995/C84387996 -     |
| 861 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 36.61    | CLC MP4055SP 60 MONTH S/N #: C84387746 - ADDITIONAL         |
| 862 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 102.16   | PLYMOUTH MP7503 60 MONTH S/N#: C84387961 - ADDITIONAL       |
| 863 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 132.88   | SONNESYN PRO8200S 60 MONTH C84387999 - ADDITIONAL IMAGES    |
| 864 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 193.02   | FOREST PRO8200S 60 MONTH S/N #: C84387752 - ADDITIONAL      |
| 865 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 6.63     | RESEARCH & EVAL 2ND FLR MP4055SP 60 MONTH S/N #: C84387750  |
| 866 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 16.41    | SMS MP50551P 60 MONTH S/N #: C84387707 - ADDITIONAL         |
| 867 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 46.46    | FAIR@PILGRIM LANE MP4055SP 60 MONTH S/N#:                   |
| 868 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 61.17    | NOBLE PRO8200S 60 MONTH S/N #: C84387711 - ADDITIONAL       |
| 869 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 7.01     | FOT MP5055SP 60 MONTH S/N #: C84387706 - ADDITIONAL         |
| 870 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 15.76    | FAIR@PILGRIM LANE MP4055SP 60 MONTH S/N#:                   |
| 871 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 281.62   | NORTHPORT PRO8200S 60 MONTH - S/N# C84387997 - ADDITIONAL   |
| 872 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 493.74   | RSI PRO8200S 60 MONTH S/N #: C84387754 - ADDITIONAL         |
| 873 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 15.99    | RMS MP4055SP 60 MONTH S/N #: C84387770 - ADDITIONAL IMAGES  |
| 874 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 231.46   | SEA@OLSON PRO8200S 60 MONTH S/N #: C84387998 - ADDITIONAL   |
| 875 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 146.52   | NEILL PRO8200S 60 MONTH S/N #: C84387713 - ADDITIONAL       |
| 876 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 175.70   | ESC/PRINT SHOP- 60 MONTH S/N#: C84388015 - ADDITIONAL       |
| 877 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 1,389.20 | ESC/PRINT SHOP- 60 MONTH S/N#: C84388015 - ADDITIONAL       |
| 878 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 164.26   | COOPER MP7503 60 MONTH S/N #: C84387960 - ADDITIONAL        |
| 879 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 239.66   | MEADOW LK PRO8200S 60 MONTH S/N #: C84387753 - ADDITIONAL   |
| 880 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 188.13   | RMS PRO8200S 60 MONTH S/N #: C84387712/C84387709 -          |
| 881 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 255.84   | PLYMOUTH PRO8200S 60 MONTH S/N#: C84390336 - ADDITIONAL     |
| 882 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 646.92   | COOPER PRO8200S 60 MONTH S/N #: C84390298 - ADDITIONAL      |
| 883 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 26.51    | Copier for Athletic office S/N #: C84297107 - ADDITIONAL    |
| 884 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 20.76    | Copier for room 15 at New Hope - ADDITIONAL IMAGES          |
| 885 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 40.31    | PLYMOUTH GREENLINE MP3555SP 60 MONTH S/N#: C84408774 -      |
| 886 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 48.36    | FAIR - 60 MONTH HIGH VOLUME COPIER S/N #: C84386661 IM      |
| 887 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 2.21     | WAREHOUSE - COPY MACHINE S/N#: C84301756 - ADDITIONAL       |
| 888 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 38.25    | PAYROLL S/N #: C84155253 - ADDITIONAL IMAGES                |
| 889 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 17.75    | NEW HOPE LEARNING CENTER, MEDIA 1ST FLR S/N#: C84352369 -   |
| 890 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 52.43    | FLT at SLC MP301SPF S/N #: C84021954 - ADDITIONAL IMAGES    |
| 891 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 12.11    | SMALL COPIER/SCANNER/FAX MACHINE S/N#: C84036094 -          |
| 892 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 95.35    | 2nd FLOOR TEACHING & LEARNING S/N #: C84331893 -            |
| 893 | 853323       | R          | 11/18/2025 | RICOH USA, INC              | 2.37     | Copier for office S/N #: C84027770 - ADDITIONAL IMAGES      |
| 894 | 853324       | R          | 11/18/2025 | SCHOLASTIC INC              | 131.87   | 12 subscriptions to Upfront Magazine for the social studies |
| 895 | 853325       | R          | 11/18/2025 | SCHOOL SPECIALTY, LLC       | 72.48    | RESTOCK - Chart Boards                                      |
| 896 | 853325       | R          | 11/18/2025 | SCHOOL SPECIALTY, LLC       | 934.04   | Art Dept. Order   |
| 897 | 853327       | R          | 11/18/2025 | SCHUMACHER ELEVATOR COMPANY | 96.37    | DW - Schumacher Elevator Elevator and lift P.M.'s and svc   |
| 898 | 853327       | R          | 11/18/2025 | SCHUMACHER ELEVATOR COMPANY | 96.37    | DW - Schumacher Elevator Elevator and lift P.M.'s and svc   |
| 899 | 853327       | R          | 11/18/2025 | SCHUMACHER ELEVATOR COMPANY | 96.37    | DW - Schumacher Elevator Elevator and lift P.M.'s and svc   |
| 900 | 853327       | R          | 11/18/2025 | SCHUMACHER ELEVATOR COMPANY | 96.37    | DW - Schumacher Elevator Elevator and lift P.M.'s and svc   |
| 901 | 853327       | R          | 11/18/2025 | SCHUMACHER ELEVATOR COMPANY | 96.37    | DW - Schumacher Elevator Elevator and lift P.M.'s and svc   |

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

Robbinsdale Area Schools  
Board Disbursement Report  
November 18th, 2025

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

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

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

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

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

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

**COMMUNITY EDUCATION MONTHLY CONTRACT REPORT - NOVEMBER 17, 2025**

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

ROBBINSDALE | October 31, 2025

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

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

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

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

ROBBINSDALE | October 31, 2025

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

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

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

**RESIGNATION/RETIREMENT**

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

**NON-LICENSED STAFF - November 17, 2025**

**NEW HIRE**

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

**LAYOFF**

| <b>Name</b>   | <b>Building</b> | <b>Title</b>    | <b>Effective Date</b> |
|---------------|-----------------|-----------------|-----------------------|
| Marsh, Sherry | ESC             | Office Employee | 10/29/2025            |

**RESIGNATION/RETIREMENT**

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

**TERMINATION**

| <b>Name</b>      | <b>Building</b> | <b>Title</b>       | <b>Effective Date</b> |
|------------------|-----------------|--------------------|-----------------------|
| Palomares, Maria | FOE             | Nutrition Services | 10/03/2025            |



## School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

**AGENDA SECTION:** Unfinished Business

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

**PRESENTER:** Kristen Hoheisel, Chief Financial Officer

**Recommended Motion:** Approve the FY25 ACFR.

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

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_



# Executive Governance Summary

## Independent School District No. 281

New Hope, Minnesota

For the year ended June 30, 2025



### *Edina Office*

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

### *Mankato Office*

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

### *Scottsdale Office*

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

November 11, 2025

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

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

### Significant Audit Findings

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

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

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

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

**Compliance and Other Matters**

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



Finding

Description

**2025-001**

**Student Activity Accounts with Deficit Balances**

*Condition:*

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

*Criteria:*

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

*Cause:*

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

*Effect:*

The District is not in compliance with MAFA.

*Recommendation:*

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

*Management Response:*

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

**2025-002**

**Student Activity Purpose Summary**

*Condition:*

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

*Criteria:*

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

*Cause:*

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

*Effect:*

The District is out of compliance with UFARS requirements.

*Recommendation:*

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

*Management Response:*

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



## Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. The District changed accounting policies during the year ended June 30, 2025 related to compensated absences (GASB 101). We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Significant estimates affecting the financial statements are described below:

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

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

## Difficulties Encountered in Performing the Audit

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

## Corrected and Uncorrected Misstatements

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



## **Management Representations**

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

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

## **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## **Other Matters**

We applied certain limited procedures to the required supplementary information (RSI) (Management's Discussion and Analysis, the Schedule of Changes in the District's Net OPEB Liability and Related Ratios, the Schedule of the District's Contributions, the Schedule of Investment Returns, the Schedules of Employer's Share of the Net Pension Liability, the Schedules of Employer's Contributions), which is information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information (combining and individual fund financial statements and schedules and table), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory or statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on them.

## **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.



## Future Accounting Standard Changes

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

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

*Effective: 06/30/2026*

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

*Effective: 06/30/2026*

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

\* \* \* \*

## Restriction on Use

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

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

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



**Abdo**  
Minneapolis, Minnesota  
November 11, 2025



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

ANNUAL COMPREHENSIVE  
FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2025

4148 WINNETKA AVENUE NORTH  
NEW HOPE, MINNESOTA 55427-1288



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

ANNUAL COMPREHENSIVE  
FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2025

TERI STALOCH  
SUPERINTENDENT OF SCHOOLS

REPORT PREPARED BY

FINANCE DEPARTMENT

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

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## Robbinsdale Area Schools

Independent School District 281

4148 Winnetka Ave N.

New Hope, MN 55427

763-504-8000 | rdale.org

January 28, 2025

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

### INTRODUCTION

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

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

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

## FEDERAL SINGLE AUDIT AND STATE COMPLIANCE AUDIT

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

## REPORT FORMAT

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

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

## DISTRICT GOALS

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

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

## **The Unified District Vision Consists of Four Key Themes:**

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

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

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

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

## **LOCATION AND LEARNING ENVIRONMENT**

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

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

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

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

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

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

## **BUDGETARY PROCESS**

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

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

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

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

## **ECONOMIC FACTORS**

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

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

## **CONFORMANCE WITH STATE ACCOUNTING REGULATIONS**

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

## FINANCIAL POLICIES

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

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

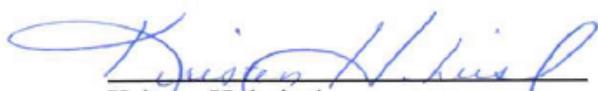
## AWARDS AND ACKNOWLEDGEMENTS

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

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

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

Respectfully submitted,



Kristen Hoheisel  
Chief Financial Officer



Teri Staloch  
Superintendent

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

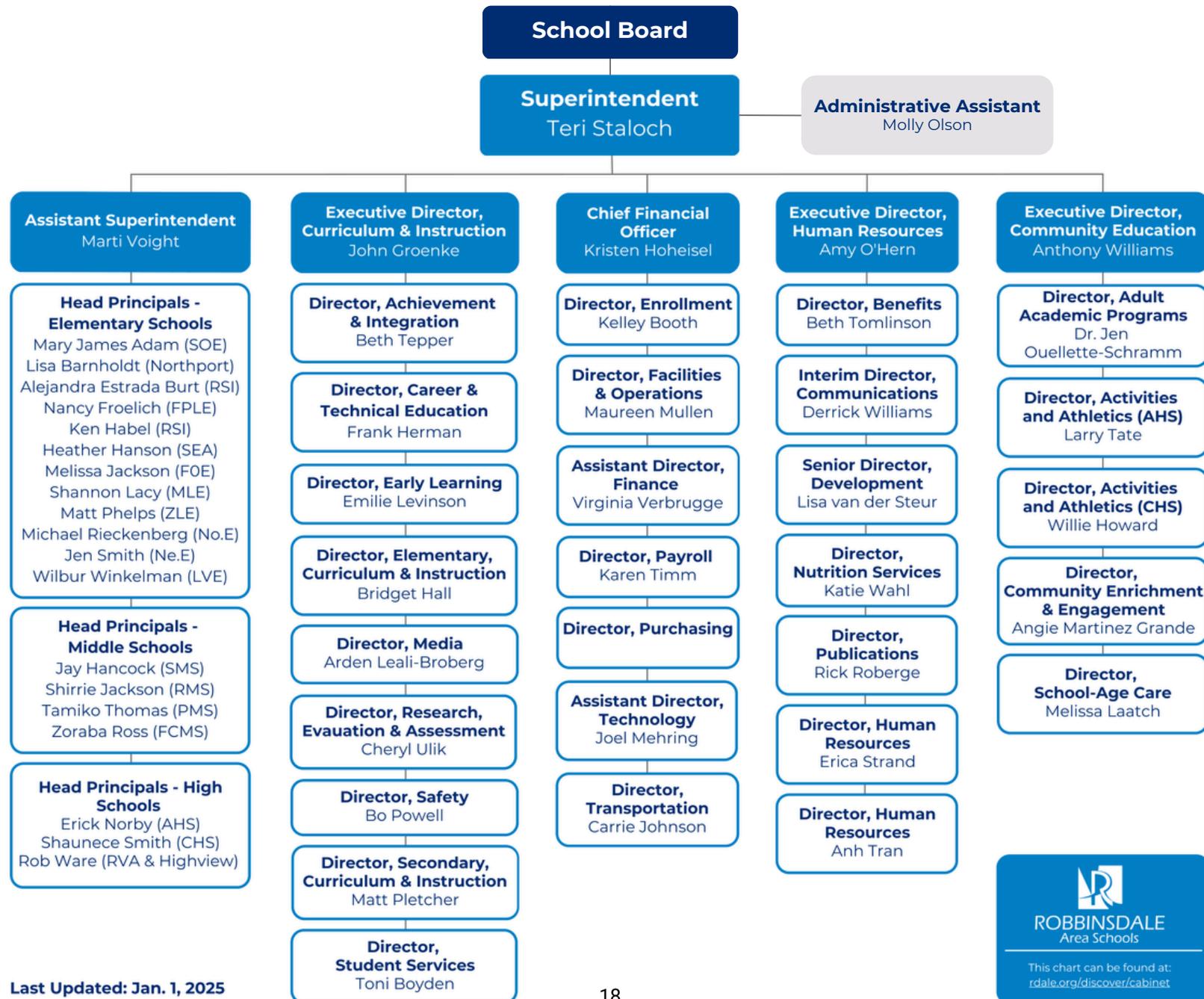
**SCHOOL BOARD**

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

**ADMINISTRATION**

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

# Robbinsdale Area Schools - Leadership Organizational Chart





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

The Certificate of Excellence in Financial Reporting  
is presented to

**Independent School District No. 281,  
Robbinsdale Area Schools**  
for its Annual Comprehensive Financial Report  
for the Fiscal Year Ended June 30, 2024.

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



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

**Ryan S. Stechschulte**  
President

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

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

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FINANCIAL SECTION

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

FOR THE YEAR ENDED  
JUNE 30, 2025

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## INDEPENDENT AUDITOR’S REPORT

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

### Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Independent School District No. 281 (the District), New Hope, Minnesota as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the District as of June 30 2025, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

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

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

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

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

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

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

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

### **Required Supplementary Information**

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



## **Supplementary Information**

Our audit was conducted for the purpose of forming opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual fund financial statements, schedules and table are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements, schedules and table are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **Other Information**

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

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

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

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



**Abdo**  
Minneapolis, Minnesota  
November 11, 2025



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## **Management's Discussion and Analysis**

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

### **Financial Highlights**

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



The following chart summarizes the major features of the District’s financial statements, including the portion of the District’s activities they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis highlights the structure and contents of each of the statements:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **District-wide Financial Analysis**

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

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

## Independent School District No. 281's Net Position

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

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

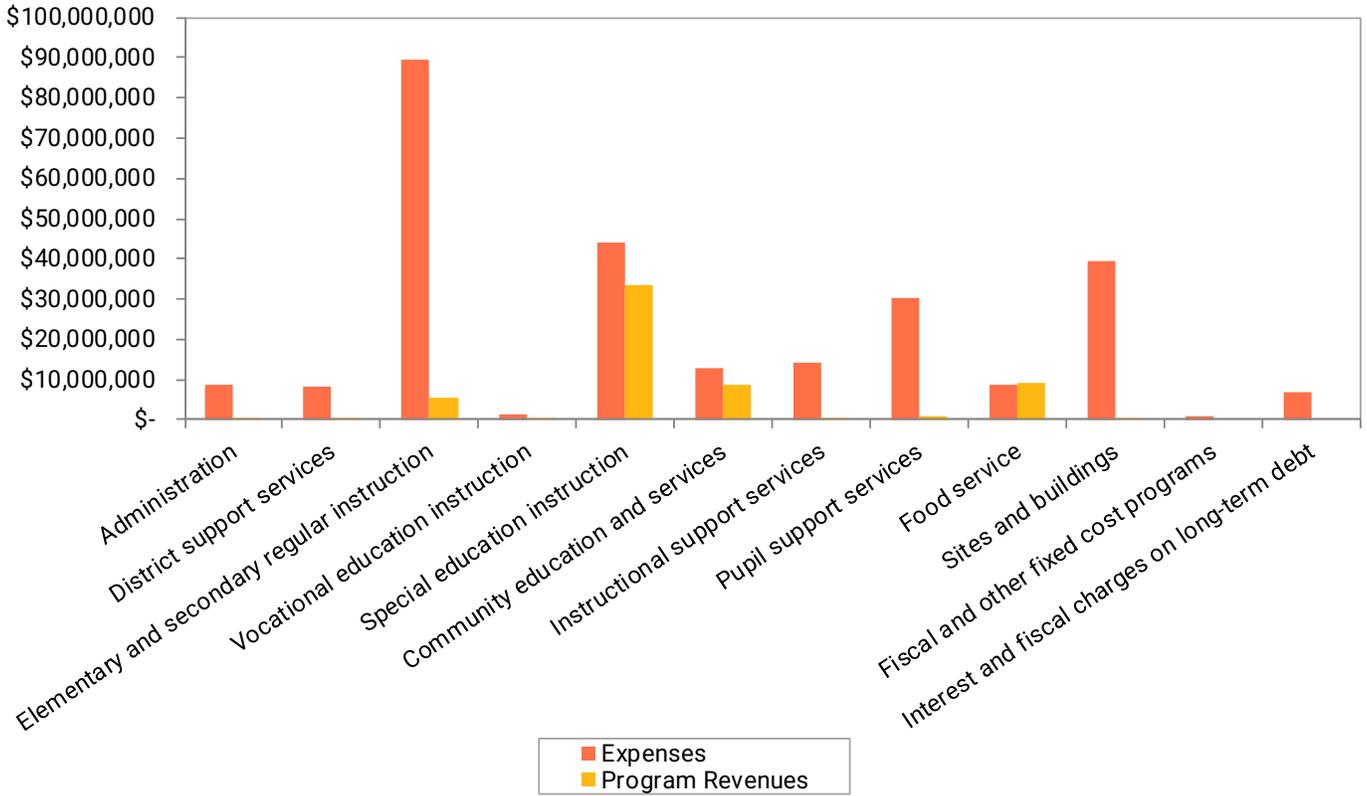
**Governmental Activities.** Governmental activities decreased the District’s net position as shown below in the summary of changes in net position. Key elements of this increase are shown in the table below.

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

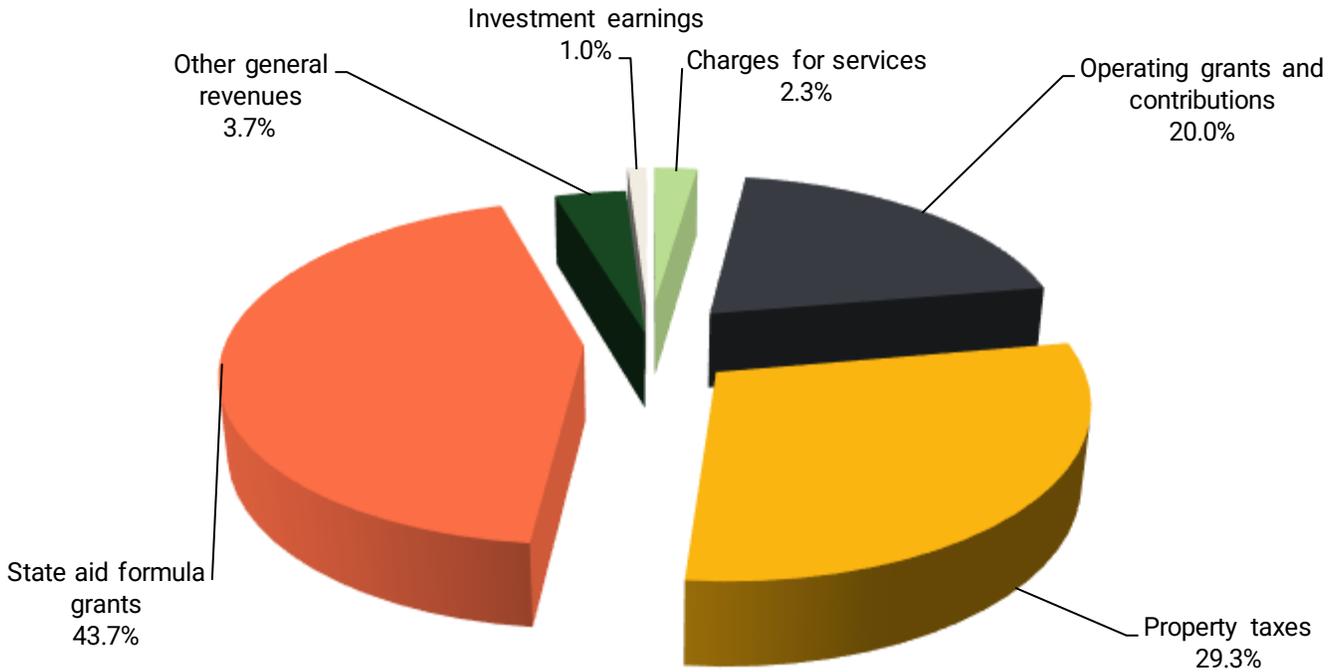
|   | 2025               | 2024                 | Increase<br>(Decrease) |
|---|--------------------|----------------------|------------------------|
| Revenues                                      |                    |                      |                        |
| Program Revenues             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

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

## Expenses and Program Revenues - Governmental Activities



## Revenues by Source - Governmental Activities



## Financial Analysis of the Government's Funds

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

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

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

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

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

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

## General Fund Budgetary Highlights

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

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

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

## Other Major Funds

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

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

## Capital Asset and Debt Administration

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

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

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

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

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

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

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

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

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

## Requests for Information

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

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DISTRICT-WIDE FINANCIAL STATEMENTS

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

FOR THE YEAR ENDED  
JUNE 30, 2025

Independent School District No. 281

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

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

Independent School District No. 281

New Hope, Minnesota

Statement of Activities

For the Year Ended June 30, 2025

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

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

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

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

Independent School District No. 281

New Hope, Minnesota

Reconciliation of the Balance Sheet  
to the Statement of Net Position

Governmental Funds

June 30, 2025

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

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

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

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

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

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

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

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

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

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

Independent School District No. 281

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

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

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

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

Independent School District No. 281

New Hope, Minnesota

Statement of Cash Flows

Internal Service Funds

For the Year Ended June 30, 2025

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

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

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

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

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

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

## Note 1: Summary of Significant Accounting Policies

### A. Reporting Entity

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

### B. District-wide and Fund Financial Statements

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

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

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

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

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

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

Independent School District No. 281  
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**Note 1: Summary of Significant Accounting Policies (Continued)**

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

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

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

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

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

***Description of Funds***

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

***Major Governmental Funds***

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

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

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

***Nonmajor Governmental Funds***

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

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

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**Note 1: Summary of Significant Accounting Policies (Continued)**

*Proprietary Fund*

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

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

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

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

***Deposits and Investments***

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

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

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

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

Independent School District No. 281  
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**Note 1: Summary of Significant Accounting Policies (Continued)**

8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
9. Guaranteed Investment Contracts (GIC’s) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

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

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District’s recurring fair value measurements are listed in detail on page 61 and are valued using quoted market prices (Level 1 inputs) and matrix pricing models (Level 2 inputs).

***Property Taxes***

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

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

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

***Due from the Department of Education and Federal Government***

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

Independent School District No. 281  
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**Note 1: Summary of Significant Accounting Policies (Continued)**

***Receivables and Payables***

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

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

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

***Inventories and Prepaid Items***

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

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

***Net Other Postemployment Benefit Asset***

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

***Capital Assets***

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

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

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

Independent School District No. 281  
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**Note 1: Summary of Significant Accounting Policies (Continued)**

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

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

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

***Deferred Outflows of Resources***

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

***Pensions***

Teachers Retirement Association (TRA)

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

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015. The General fund is typically used to liquidate the governmental net pension liability. Additional information can be found in Note 4.

Public Employees Retirement Association (PERA)

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The General fund is typically used to liquidate the governmental net pension liability.

Independent School District No. 281  
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**Note 1: Summary of Significant Accounting Policies (Continued)**

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

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

**Compensated Absences Payable**

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

**Deferred Inflows of Resources**

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

**Long-term Obligations**

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

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

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

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

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Self-Insurance**

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

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

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

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

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

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

**Net Position**

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

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

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

Independent School District No. 281  
New Hope, Minnesota  
Notes to the Financial Statements  
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**Note 1: Summary of Significant Accounting Policies (Continued)**

***Fund Balance***

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

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

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

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

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

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

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

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

**Note 2: Stewardship, Compliance and Accountability**

**A. Budgetary Information**

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

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

Independent School District No. 281  
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June 30, 2025

**Note 2: Stewardship, Compliance and Accountability (Continued)**

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

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

**B. Excess of Expenditures Over Appropriations**

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

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

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

**Note 3: Detailed Notes on All Funds**

**A. Deposits and Investments**

**Deposits**

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

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

Independent School District No. 281  
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**Note 3: Detailed Notes on All Funds (Continued)**

Authorized collateral in lieu of a corporate surety bond includes:

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

At year end the District's carrying amount of deposits was \$6,300,640 and the bank balance was \$7,205,429. Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the government entity. The collateral coverage was sufficient for 2025.

**Investments**

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

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

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

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**Note 3: Detailed Notes on All Funds (Continued)**

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

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

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

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

**B. Interfund Receivables and Payable**

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

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

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

**Note 3: Detailed Notes on All Funds (Continued)**

**C. Property Taxes**

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

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

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

**D. Capital Assets**

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

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

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

**Note 3: Detailed Notes on All Funds (Continued)**

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

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

Construction Commitments

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

**E. Long-term Liabilities**

Lease Payable

Liabilities related to Leases as of June 30, 2025 :

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

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

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

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

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

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

**Note 3: Detailed Notes on All Funds (Continued)**

General Obligation Bonds

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

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

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

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

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

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

**Note 3: Detailed Notes on All Funds (Continued)**

Financed Purchases

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

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

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

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

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

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

**Note 3: Detailed Notes on All Funds (Continued)**

Changes in Long-term Liabilities

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

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

\*Balances shown net of increases and decreases

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

Independent School District No. 281

New Hope, Minnesota

Notes to the Financial Statements

June 30, 2025

**Note 3: Detailed Notes on All Funds (Continued)**

**F. Components of Fund Balance**

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

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

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

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

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

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

Independent School District No. 281

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Notes to the Financial Statements

June 30, 2025

**Note 3: Detailed Notes on All Funds (Continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Note 4: Defined Benefit Pension Plans - Statewide**

**A. Teacher Retirement Association (TRA)**

**1. Plan Description**

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

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

**2. Benefits Provided**

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

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

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

With these provisions:

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

or

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June 30, 2025

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

For years of service prior to July 1, 2006, a level formula of 1.7% per year for coordinated members and 2.7% per year for basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9% per year for coordinated members and 2.7% per year for Basic members applies. An early retirement reduction is applied to members retiring prior to age 65. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) reduction rate applied.

**Tier II:**

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66. After July 1, 2024, the age will change to not to exceed 65. An early retirement reduction is applied to members retiring before age 66, but will be age 65 after July 1, 2024. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) early retirement reduction rate applied.

Six different types of annuities are available to members upon retirement. The No Refund Plan is a lifetime annuity that ceases upon the death of the retiree – no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits but not yet receiving them are bound by the plan provisions in effect at the time they last terminated their public service.

**3. Contributions**

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

**4. Actuarial Assumptions**

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

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

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

Key Methods and Assumptions Used in Valuation of Total Pension Liability

|                           |  |
|---------------------------|--|
| Actuarial Information     |  |
| Experience Studies        | August 2, 2023 (demographic and economic assumptions)  |
| Actuarial Cost Method     | Entry Age Normal   |
| Actuarial Assumptions     |  |
| Investment Rate of Return | 7.00%  |
| Price Inflation           | 2.50%  |
| Wage Growth Rate          | 2.85% before July 1, 2028 and<br>3.25% after June 30, 2028   |
| Projected Salary Increase | 2.85 to 8.85% before July 1, 2028 and<br>3.25% to 9.25% after June 30, 2028  |
| Cost of Living Adjustment | 1% for January 2019 through January 2023, then<br>increasing by 0.1% each year up to 1.5% annually   |
| Mortality Assumption      |  |
| Pre-retirement            | PubT-2010(A) Employee Mortality Table, male rates set<br>forward 1 year and female rates unadjusted. Generational<br>projection uses the MP-2021 scale.            |
| Healthy Retirees          | PubT-2010 (A) Retiree Mortality Table, male rates set forward<br>1 year and female rates unadjusted. Generational projection<br>uses the MP-2021 scale.            |
| Beneficiaries             | Pub-2010 (A) Contingent Survivor Mortality Table, male rates<br>set forward 1 year and female rates unadjusted. Generational<br>projection uses the MP-2021 scale. |
| Disabled Retirees         | PubNS-2010 Disabled Retiree Mortality Table, male rates set<br>forward 1 year and female rates unadjusted. Generational<br>projection uses the MP-2021 scale.      |

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

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

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

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

Independent School District No. 281  
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**Note 4: Defined Benefit Pension Plans - Statewide (Continued)**

Changes in the actuarial assumptions since the 2022 valuation:

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

**5. Discount Rate**

The discount rate used to measure the total pension liability was 7%. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2024 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**6. Net Pension Liability**

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

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

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

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

During the plan year ended June 30, 2024, the State of Minnesota contributed \$176 million to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the \$176 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$2,453,299 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

Independent School District No. 281  
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**Note 4: Defined Benefit Pension Plans - Statewide (Continued)**

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

|   | Deferred<br>Outflows<br>of Resources | Deferred<br>Inflows<br>of Resources |
|---|--------------------------------------|-------------------------------------|
| Differences Between Expected and Actual Economic Experience     | \$ 4,246,198                         | \$ 1,158,907                        |
| Changes in Actuarial Assumptions                                | 8,708,125                            | 15,105,449                          |
| Net Difference Between Projected and Actual Investment Earnings | -                                    | 3,914,075                           |
| Changes in Proportion   | 1,699,406                            | -                                   |
| Contributions Paid to PERA Subsequent to the Measurement Date   | 8,173,137                            | -                                   |
| Total   | \$ 22,826,866                        | \$ 20,178,431                       |

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

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

**7. Pension Liability Sensitivity**

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

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

**8. Pension Plan Fiduciary Net Position**

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

Independent School District No. 281  
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**Note 4: Defined Benefit Pension Plans - Statewide (Continued)**

**B. Public Employees Retirement Association (PERA)**

**1. Plan Description**

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

General Employees Retirement Plan (General Plan)

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

**2. Benefits Provided**

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

General Employees Plan Benefits

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

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

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

**3. Contributions**

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

General Employees Fund Contributions

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

**4. Pension Costs**

General Employees Fund Pension Costs

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

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

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

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

During the plan year ended June 30, 2025, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$668,539 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

Independent School District No. 281  
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**Note 4: Defined Benefit Pension Plans - Statewide (Continued)**

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

|   | Deferred<br>Outflows<br>of Resources | Deferred<br>Inflows<br>of Resources |
|---|--------------------------------------|-------------------------------------|
| Differences Between Expected and Actual Economic Experience     | \$ 1,351,268                         | \$ -                                |
| Changes in Actuarial Assumptions                                | 69,220                               | 8,329,352                           |
| Net Difference Between Projected and Actual Investment Earnings | -                                    | 1,259,557                           |
| Changes in Proportion   | 580,578                              | -                                   |
| Contributions Paid to PERA Subsequent to the Measurement Date   | 2,600,393                            | -                                   |
| Total   | \$ 4,601,459                         | \$ 9,588,909                        |

The \$2,600,392 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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

**5. Long-Term Expected Return on Investment**

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

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

Independent School District No. 281  
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**Note 4: Defined Benefit Pension Plans - Statewide (Continued)**

**6. Actuarial Assumptions**

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

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

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

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

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

General Employees Fund

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

**7. Discount Rate**

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

Independent School District No. 281  
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**Note 4: Defined Benefit Pension Plans - Statewide (Continued)**

**8. Pension Liability Sensitivity**

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

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

**9. Pension Plan Fiduciary Net Position**

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

Independent School District No. 281  
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**Note 5: Postemployment Benefits Other than Pensions**

**A. Plan Description**

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

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

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

**B. Funding Policy**

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

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

**C. Investments**

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

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

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

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

Independent School District No. 281  
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 June 30, 2025

**Note 5: Postemployment Benefits Other than Pensions (Continued)**

**D. Actuarial Methods and Assumptions**

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

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

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

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

The actuarial assumptions used in the July 1, 2024 valuation were based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information as well as for consistency with the other economic assumptions.

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

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

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

Independent School District No. 281  
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**Note 5: Postemployment Benefits Other than Pensions (Continued)**

**E. Sensitivity of the Net OPEB (Asset)**

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

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

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

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

**F. Changes in the Net OPEB (Asset)**

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

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

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

**Note 5: Postemployment Benefits Other than Pensions (Continued)**

Since the prior measurement date, the following benefits changed:

- None

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

- None

Since the prior measurement date, the following assumptions changed:

- None

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

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

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

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

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

**Note 6: Other Information**

**A. Risk Management**

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

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

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

**Note 6: Other Information (Continued)**

**B. Federal and State Receivables**

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

**C. Legal Claims**

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

**Note 7: Prior Period Restatement**

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

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

**Note 8: Statutory Operating Debt**

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

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 281  
NEW HOPE, MINNESOTA

FOR THE YEAR ENDED  
JUNE 30, 2025

Independent School District No. 281

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

**Schedule of Employer's Share of TRA Net Pension Liability**

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

**Schedule of Employer's TRA Contributions**

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

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

**Notes to the Required Supplementary Information - TRA**

Changes in Actuarial Assumptions

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

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

2022  
No changes noted.

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

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

2019  
No changes noted.

2018  
The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017  
The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016  
The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015  
The cost of living adjustment was not assumed to increase to 2.5 percent but remain at 2.0 percent for all future years. The investment return assumption was changed from 8.25 percent to 8.00 percent.

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

**Notes to the Required Supplementary Information – TRA (Continued)**

Changes in Plan Provisions

2024  
No changes noted.

2023  
No changes noted.

2022  
No changes noted.

2021  
No changes noted.

2020  
No changes noted.

2019  
No changes noted.

2018  
The 2018 Omnibus Pension Bill contained a number of changes: The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028. Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt. The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated. Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt. Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018. The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2017  
No changes noted.

2016  
No changes noted.

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

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

**Schedule of Employer's Share of PERA Net Pension Liability**

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

**Schedule of Employer's PERA Contributions**

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

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

**Notes to the Required Supplementary Information - PERA**

Changes in Actuarial Assumptions

2024

The following changes in assumptions are effective with the July 1, 2024 valuation, as recommended in the most recent experience study (dated June 29, 2023): Rates of merit and seniority were adjusted, resulting in slightly higher rates. Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members. Minor increase in assumed withdrawals for males and females. Lower rates of disability. Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study. Minor changes to form of payment assumptions for male and female retirees. Minor changes to assumptions made with respect to missing participant data.

2023

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

2022

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

2021

The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes. The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020

The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates. Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter. Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments. The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019. The assumed spouse age difference was changed from two years older for females to one year older. The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2019

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

2018

The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017

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

2016

The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015

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

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

**Notes to the Required Supplementary Information – PERA (Continued)**

Changes in Plan Provisions

2024

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

2023

An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023. The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service. The benefit increase delay for early retirements on or after January 1, 2024 was eliminated. A one-time non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022

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

2021

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

2020

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

2019

The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018

The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024. Interest credited on member contributions decreased from 4.0 percent to 3.0 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.0 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Contribution stabilizer provisions were repealed. Postretirement benefit increases were changed from 1.0 percent per year with a provision to increase to 2.5 percent upon attainment of 90.0 percent funding ratio to 50.0 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent, beginning January 1, 2019. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017

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

2016

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

2015

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

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

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

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

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

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

*Benefit Changes:*

In 2024, the following benefits changed:

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

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

*Changes in Plan Provisions:*

In 2019, the following plan provisions changed:

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

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

*Changes in Assumptions:*

In 2023, the following assumption changes:

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

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

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

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

Salary increase scales for nonteachers were updated.

In 2022, the following assumption changes:

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

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

In 2021, the following assumption changes:

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

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

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

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

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

In 2020, the following assumption changes:

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

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

In 2019, the following assumption changes:

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

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

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

Retiree coverage elections were updated to reflect recent plan experience.

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

In 2018, the following assumptions changes:

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

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

In 2017, the following assumptions changes:

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

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

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

Retiree coverage elections were updated to reflect recent plan experience.

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

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

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

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

**Schedule of District's Contributions**

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

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

**Schedule of Investment Returns**

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

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

COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES

INDEPENDENT SCHOOL DISTRICT NO. 281  
NEW HOPE, MINNESOTA

FOR THE YEAR ENDED  
JUNE 30, 2025

Independent School District No. 281

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

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

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

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

Independent School District No. 281

New Hope, Minnesota

General Fund

Balance Sheet

June 30, 2025

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

Independent School District No. 281

New Hope, Minnesota

General Fund

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

For the Year Ended June 30, 2025

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

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

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

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

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

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

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## NONMAJOR GOVERNMENTAL FUNDS

### NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

Independent School District No. 281

New Hope, Minnesota

Debt Service Fund

Balance Sheet by Account

June 30, 2025

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

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

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

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

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

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

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

Independent School District No. 281

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

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

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

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

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

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



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

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

Minnesota Department of Education

**02 FOOD SERVICES**

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

**04 COMMUNITY SERVICE**

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

|   |     |            |     |
|---|-----|------------|-----|
| 4.22 Unassigned Fund Balance (Net Assets) | \$0 | <u>\$0</u> | \$0 |
|---|-----|------------|-----|

**45 OPEB IRREVOCABLE TRUST**

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

**47 OPEB DEBT SERVICE**

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

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

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## STATISTICAL SECTION (UNAUDITED)

This part of the Independent School District No. 281's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

### **Financial Trends**

*These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.*

### **Revenue Capacity**

*These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.*

### **Debt Capacity**

*These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.*

### **Demographic and Economic Information**

*These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.*

### **Operating Information**

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

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

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

Table 1

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

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

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

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

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

Table 2

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

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

Table 3

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

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

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

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

Table 5

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

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Source: State of Minnesota School Tax Report

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

**Table 6**

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

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

**Table 7**

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

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

(2) Includes interest earnings.

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

Table 8

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

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

(2) Capital expenditures are included by function.

(3) Includes food service.

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

**Table 9**

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

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

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

Source: Hennepin County Auditor

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

Table 10

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

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

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

Source: Hennepin County Auditor

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

**Table 11**

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

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

Source State of Minnesota School Tax Report

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

**Table 12**

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

(1) Net of unamortized premiums and discounts.

(2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note Details regarding the District's outstanding debt can be found in the notes to basic financial statements.

Independent School District No. 281

Table 13

New Hope, Minnesota

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

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

(1) General expenditures include all governmental funds.

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

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

**Table 14**

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

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

Table 15

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

Sources:  
(1) Hennepin County  
(2) Estimated

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

**Table 16**

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

\*Note that 2024 is most up to data available

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

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

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

Independent School District No 281

Table 17

New Hope, Minnesota  
FTE Staff Allocation  
Last Ten Fiscal Years

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

Source: The District's Human Resources Department

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

**Table 18**

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

Source Minnesota Department of Education

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

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

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

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

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

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

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statute § 6.65, except as described in the Schedule of Findings and Responses as items 2025-001 and 2025-002. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District’s noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

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



**Abdo**  
Minneapolis, Minnesota  
November 11, 2025

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 281 (the District), New Hope, Minnesota, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 11, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

## Response to Finding

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

## Purpose of this Report

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



**Abdo**  
Minneapolis, Minnesota  
November 11, 2025



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

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

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

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

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## Robbinsdale Area Schools

Independent School District 281

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

### CORRECTIVE ACTION PLAN

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

#### FINDING 2025-001

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

#### CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Findings:

There is no disagreement with the audit finding

2. Action Planned in Response to Finding:

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

3. Official Responsible for Ensuring CAP:

Kristen Hoheisel, Chief Financial Officer

4. Planned Completion Date for CAP:

During the next fiscal year 2026.

5. Plan to Monitor Completion of CAP:

Monitored by the CFO and the School Board.

Sincerely,

Kristen Hoheisel, Chief Financial Officer

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

Kristen Hoheisel  
Chief Financial Officer



## Robbinsdale Area Schools

Independent School District 281

4148 Winnetka Ave N.

New Hope, MN 55427

763-504-8000 | rdale.org

### CORRECTIVE ACTION PLAN

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

#### FINDING 2025-002

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

#### CORRECTIVE ACTION PLAN (CAP):

6. Explanation of Disagreement with Audit Findings:

There is no disagreement with the audit finding

7. Action Planned in Response to Finding:

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

8. Official Responsible for Ensuring CAP:

Kristen Hoheisel, Chief Financial Officer

9. Planned Completion Date for CAP:

During the next fiscal year 2026.

10. Plan to Monitor Completion of CAP:

Monitored by the CFO and the School Board.

Sincerely,

Kristen Hoheisel, Chief Financial Officer



Kristen Hoheisel  
Chief Financial Officer



## Robbinsdale Area Schools

Independent School District 281

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

### CORRECTIVE ACTION PLAN

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

#### FINDING 2025-003

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

#### CORRECTIVE ACTION PLAN (CAP):

11. Explanation of Disagreement with Audit Findings:

There is no disagreement with the audit finding

12. Action Planned in Response to Finding:

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

13. Official Responsible for Ensuring CAP:

Kristen Hoheisel, Chief Financial Officer

14. Planned Completion Date for CAP:

During the next fiscal year 2026.

15. Plan to Monitor Completion of CAP:

Monitored by the Executive Officer and the School Board.

Sincerely,

Kristen Hoheisel, Chief Financial Officer



Kristen Hoheisel  
Chief Financial Officer

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

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

***Fiscal Year 2025 Update:***

This is a repeat finding for fiscal year 2025.

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

***Fiscal Year 2025 Update:***

This is a repeat finding for fiscal year 2025.

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

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

***Fiscal Year 2025 Update:***

This is finding has been resolved.

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

***Fiscal Year 2025 Update:***

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

## School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

**AGENDA SECTION:** New Business

**ITEM:** 6.A. Resolution Accepting Donations

**COMMENTS BY:** Kristen Hoheisel, Chief Financial Officer

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

**Recommended Action:** Approve the resolution accepting donations.

|                           | <b>Yes</b> | <b>No</b> | <b>Abstention</b> |
|---------------------------|------------|-----------|-------------------|
| Helen Bassett             |            |           |                   |
| ReNae Bowman              |            |           |                   |
| Dr. Greta<br>Evans-Becker |            |           |                   |
| Aviva Hillenbrand         |            |           |                   |
| Caroline Long             |            |           |                   |
| Dr. Kenneth Wutoh         |            |           |                   |

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_

The following resolution was moved by \_\_\_\_\_ and seconded by \_\_\_\_\_:

**RESOLUTION ACCEPTING DONATIONS**

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: “The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.”; and

WHEREAS, Minnesota Statutes 465.03 provides: “Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full.”; and

WHEREAS, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

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

**November 17, 2025**

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

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

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

The vote on adoption of the Resolution was as follows:

Aye:

Nay:

Absent:

Whereupon, said Resolution was declared duly adopted.

By: \_\_\_\_\_

By: \_\_\_\_\_



## School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

**AGENDA SECTION:** Policy

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

**PRESENTER:** Dr. Kenneth Wutoh, School Board Director

**PURPOSE:**

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

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

**RECOMMENDATION:**

Approve the changes these policies.

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_



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

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

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

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

Our next meeting is November 19th, 2025.

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

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

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

### **I. PURPOSE**

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

### **II. GENERAL STATEMENT OF POLICY**

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

### **III. GENERAL PROHIBITIONS AND RECOGNIZED STATUTORY EXCEPTIONS**

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

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

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

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

#### **IV. LIMITATIONS ON RELATED EMPLOYEES**

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

#### **V. CONFLICTS PRIOR TO TAKING OFFICE**

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

#### **VI. DETERMINATION AS TO WHETHER A CONFLICT OF INTEREST EXISTS**

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

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

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

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

**I. PURPOSE**

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

**II. GENERAL STATEMENT OF POLICY**

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

**III. CIVIL ACTIONS**

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

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

D. Service of Subpoenas

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

E. Leave to Testify

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

#### IV. **CRIMINAL CHARGES OR CONDUCT**

A. Employees

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

B. Students

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

C. Criminal Investigations

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

D. Data Practices

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

V. **STATEMENTS WHEN LITIGATION IS PENDING**

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

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

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

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 305

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2022~~1999~~

### 305 POLICY IMPLEMENTATION

#### I. PURPOSE

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

#### II. GENERAL STATEMENT OF POLICY

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

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

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

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

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

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

### 305 **POLICY** - POLICY IMPLEMENTATION

#### I. **PURPOSE**

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

#### II. **GENERAL STATEMENT OF POLICY**

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

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

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

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

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

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

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

## **515.1 ADMINISTRATIVE PROCEDURE POLICY - PROTECTION AND PRIVACY OF STUDENT RECORDS**

### **I. PURPOSE**

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

### **II. GENERAL STATEMENT OF POLICY**

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

### **III. DEFINITIONS**

#### **A. Authorized Representative**

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

#### **B. Biometric Record**

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

#### **C. Dates of Attendance**

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

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

D. Directory Information

1. **Under federal law**, "directory information" - means information contained in an education record of a student which would not generally be considered harmful or an invasion of privacy if disclosed. It includes, but is not limited to: the student's name, address, telephone number, school, dates of attendance (enrollment), grade level, participation in officially recognized activities and sports, weight and height of members of athletic teams, degrees, honors and awards received; and the most recent educational agency or institution attended. It also includes the name, address, and telephone number of the student's parent(s). Directory information does not include:

- a. a student's social security number;
- b. a student's identification number (ID), user ID, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems if the identifier may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user;
- c. a student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student's identity, such as a PIN, password, or other factor known or possessed only by the student;
- d. personally identifiable data which references religion, race, color, social position, or nationality; or
- e. data collected from nonpublic school students, other than those who receive shared time educational services, unless written consent is given by the student's parent or guardian.

2. **Under Minnesota law**, a school district may not designate a student's home address, telephone number, email address, or other personal contact information as "directory information."

**Minnesota law prohibits schools from designating student contact information as "directory information" despite the FERPA definition. Minnesota schools should comply with Minnesota law and should not include student contact information in their definition of "directory information."**

E. Education Records

1. What constitutes “education records.” Education records means those records which: (1) are directly related to a student; and (2) are maintained by the school district or by a party acting for the school district.
2. What does not constitute an education record. The term, “education records,” does not include: (1) kept in the sole possession of the maker of the record; (2) used only as a personal memory aid; (3) not accessible or revealed to any other individual except a temporary substitute teacher; and (4) destroyed at the end of the school year.
  - b. Records of a law enforcement unit of the school district, provided education records maintained by the school district are **not** disclosed to the unit, and the law enforcement records are: (1) maintained separately from education records; (2) maintained solely for law enforcement purposes; and (3) disclosed only to law enforcement officials of the same jurisdiction.
  - c. Records relating to an individual, including a student, who is employed by the school district which: (1) are made and maintained in the normal course of business; (2) relate exclusively to the individual in that individual’s capacity as an employee; and (3) are not available for use for any other purpose.

However, these provisions shall not apply to records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student.
  - d. Records relating to an eligible student, or a student attending an institution of post-secondary education, which are: (1) made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity; (2) made, maintained, or used only in connection with the provision of treatment to the student; and (3) disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student’s choice. For the purpose of this definition, “treatment” does not include remedial educational activities or activities that are a part of the program of instruction within the school district.
  - e. Records created or received by the school district after an individual is no longer a student at the school district and that are not directly related to the individual’s attendance as a student.
  - f. Grades on peer-related papers before the papers are collected and recorded by a teacher.

F. Education Support Services Data

"Education support services data" means data on individuals collected, created, maintained, used, or disseminated relating to programs administered by a government entity or entity under contract with a government entity designed to eliminate disparities and advance equities in educational achievement for youth by coordinating services available to participants, regardless of the youth's involvement with other government services. Education support services data does not include welfare data under Minnesota Statutes, section 13.46.

Unless otherwise provided by law, all education support services data are private data on individuals and must not be disclosed except according to Minnesota Statutes, section 13.05 or a court order.

G. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of post-secondary education.

H. Juvenile Justice System

"Juvenile justice system" includes criminal justice agencies and the judiciary when involved in juvenile justice activities.

I. Legitimate Educational Interest

"Legitimate educational interest" includes interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for education data. It includes a person's need to know in order to:

1. Perform an administrative task required in the school or employee's contract or position description approved by the school board;
2. Perform a supervisory or instructional task directly related to the student's education; or
3. Perform a service or benefit for the student or the student's family such as health care, counseling, student job placement, or student financial aid.
4. Perform a task directly related to responding to a request for data.

J. Parent

"Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary.

K. Personally Identifiable

“Personally identifiable” means that the data or information includes, but is not limited to:

- (a) a student’s name;
- (b) the name of the student’s parent or other family member;
- (c) the address of the student or student’s family;
- (d) a personal identifier such as the student’s social security number or student number or biometric record;
- (e) other direct identifiers, such as the student’s date of birth, place of birth, and mother’s maiden name;
- (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or
- (g) information requested by a person who the school district reasonably believes knows the identity of the student to whom the education record relates.

L. Record

“Record” means any information or data recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche.

M. Responsible Authority

“Responsible authority” is the Assistant Superintendent.

N. Student

“Student” includes any individual who is or has been in attendance, enrolled, or registered at the school district and regarding whom the school district maintains education records.

Student also includes applicants for enrollment or registration at the school district and individuals who receive shared time educational services from the school district.

O. School Official

“School official” includes:

- (a) a person duly elected to the school board;

- (b) a person employed by the school board in an administrative, supervisory, instructional, or other professional position;
- (c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of his or her performance as an employee or contractor.

P. Summary Data

“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

Q. Other Terms and Phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

#### IV. GENERAL CLASSIFICATION

State law provides that all data collected, created, received, or maintained by a school district are public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

#### V. STATEMENT OF RIGHTS

A. Rights of Parents and Eligible Students

Parents and eligible students have the following rights under this policy:

1. The right to inspect and review the student’s education records;
2. The right to request the amendment of the student’s education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student’s privacy or other rights;
3. The right to consent to disclosures of personally identifiable information contained in the student’s education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;
4. The right to refuse release of names, addresses, and home telephone numbers of

students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;

5. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;
6. The right to be informed about rights under the federal law; and
7. The right to obtain a copy of this policy at the location set forth in Section XXI. of this policy.

**B. Eligible Students**

All rights and protections given parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of post-secondary education. The student then becomes an “eligible student.” However, the parents of an eligible student who is also a “dependent student” are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in 34 C.F.R. § 99.31(a).

**C. Disabled Students**

The school district shall follow 34 Code of Federal Regulations, sections 300.610-300.617 with regard to the privacy, notice, access, recordkeeping, and accuracy of information related to students with a disability.

**VI. DISCLOSURE OF EDUCATION RECORDS**

**A. Consent Required for Disclosure**

1. The school district shall obtain a signed and dated written informed consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.
2. The written consent required by this subdivision must be signed and dated by the parent of the student or the eligible student giving the consent and shall include:
  - a. a specification of the records to be disclosed;
  - b. the purpose or purposes of the disclosure;
  - c. the party or class of parties to whom the disclosure may be made;
  - d. the consequences of giving informed consent; and

- e. if appropriate, a termination date for the consent.
3. When a disclosure is made under this subdivision:
    - a. if the parent or eligible student so requests, the school district shall provide him or her with a copy of the records disclosed; and
    - b. if the parent of a student who is not an eligible student so requests, the school district shall provide the student with a copy of the records disclosed.
  4. A signed and dated written consent may include a record and signature in electronic form that:
    - a. identifies and authenticates a particular person as the source of the electronic consent; and
    - b. indicates such person's approval of the information contained in the electronic consent.
  5. If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an insurer, informed consent shall not be deemed to have been given unless the statement is:
    - a. in plain language;
    - b. dated;
    - c. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;
    - d. specific as to the nature of the information the subject is authorizing to be disclosed;
    - e. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
    - f. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and
    - g. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given in connection with applications for: (i) life insurance or non-cancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minn. Stat. Ch. 256B or Minnesota Care under Minn. Stat. Ch. 256L, which shall be ongoing during all terms of eligibility, for individualized education

program health-related services provided by a school district that are subject to third party reimbursement.

6. Eligible Student Consent

Whenever a student has attained eighteen (18) years of age or is attending an institution of post secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in Section V. of this policy.

B. Prior Consent for Disclosure Not Required

The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;
2. To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:
  - a. performs an institutional service or function for which the school district would otherwise use employees;
  - b. is under the direct control of the school district with respect to the use and maintenance of education records; and
  - c. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made.
3. To officials of other schools, school districts, or post-secondary educational institutions in which the student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (see Section XIX.), suspension and expulsion information and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minn. Stat. § 260B.171, unless the data are required to be destroyed under Minn. Stat. § 120A.22, Subd. 7(c) or § 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records which have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with Section XV. of this policy;
4. To authorized representatives of the Comptroller General of the United States, the

Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or his or her representative, subject to the conditions relative to such disclosure provided under federal law;

5. In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:
  - a. determine eligibility for the aid;
  - b. determine the amount of the aid;
  - c. determine conditions for the aid; or
  - d. enforce the terms and conditions of the aid.

“Financial aid” for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual’s attendance at an educational agency or institution;

6. To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:
  - a. before November 19, 1974, if the allowed reporting or disclosure concerns the juvenile justice system and such system’s ability to effectively serve the student whose records are released; or
  - b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system’s ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student’s full name, home address, Telephone number, and date of birth; a student’s school schedule, attendance record, and photographs, if any; and parents’ names, home addresses, and telephone numbers.
7. To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization, the information is destroyed when no longer needed for the purposes for which the study

was conducted, and the school district enters into a written agreement with the organization that:

- (a) specifies the purpose, scope, and duration of the study or studies and the information to be disclosed;
  - (b) requires the organization to use personally identifiable information from education records only to meet the purpose or purposes of the study as stated in the written agreement;
  - (c) requires the organization to conduct the study in a manner that does not permit personal identification of parents and students by anyone other than representatives of the organization with legitimate interests; and
  - (d) requires the organization to destroy or return to the school district all personally identifiable information when information is no longer needed for the purposes for which the study was conducted and specifies the time period in which the information must be returned or destroyed. For purposes of this provision, the term, "organizations," includes, but is not limited to, federal, state, and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years;
8. To accrediting organizations in order to carry out their accrediting functions;
  9. To parents of a student eighteen (18) years of age or older if the student is a dependent of the parents for income tax purposes;
  10. To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed, or the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 U.S.C. § 2332b(g)(5)(B) or an act of domestic or international terrorism as defined in 18 United States Code, section 2331, or a parent is a party to

a court proceeding involving child abuse and neglect or dependency matters, and the order is issued in the context of the proceeding. If the school district initiates legal action against a parent or student, it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with the legal action as plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the school district to defend itself;

11. To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including the mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there is an articulable and significant threat to the health or safety of a student or other individuals. In making a determination whether to disclose information under this section, the school district may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained pursuant to Section XIII.E. of this policy. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;
12. To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;
13. Information the school district has designated as "directory information" pursuant to Section VII. of this policy;
14. To military recruiting officers and post-secondary educational institutions pursuant to Section XI. of this policy;
15. To the parent of a student who is not an eligible student or to the student himself or herself;
16. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or

- institution in which the investigation is being conducted;
17. To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students;
  18. To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:
    - a. the following information about a student must be disclosed: a student's full name, home address, telephone number, date of birth; a student's school schedule, daily attendance record, and photographs, if any; and any parents' names, home addresses, and telephone numbers;
    - b. the existence of the following information about a student, not the actual data or other information contained in the student's education record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal, in collaboration with the Superintendent Designee or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information. The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file;
  19. To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minn. Stat. § 260B.171, Subd. 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the

information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;

20. To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minn. Stat. § 260B.171, Subd. 5. The principal must place the information in the student's education record. The principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

The principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or juvenile court notifies the

- superintendent of such action; or
21. To the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purposes of conducting program monitoring, evaluations, and performance measurements of state and local educational and other agencies and institutions receiving funding or providing benefits of one or more programs authorized under the National School Lunch Act or the Child Nutrition Act of 1966 for which the results will be reported in an aggregate form that does not identify any individual, on the conditions that:
    - (a) any data collected shall be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary; and
    - (b) any personally identifiable data shall be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements.
  22. To an agency caseworker or other representative of a State or local child welfare agency, or tribal organization (as defined in 25 U.S.C. § 5304), who has the right to access a student's case plan, as defined and determined by the State or tribal organization, when such agency or organization is legally responsible, in accordance with State or tribal law, for the care and protection of the student, provided that the education records, or personally identifiable information contained in such records, of the student will not be disclosed by such agency or organization, except to an individual or entity engaged in addressing the student's education needs and authorized by such agency or organization (to receive such disclosure and such disclosure is consistent with the State or tribal laws applicable to protecting the confidentiality of a student's education records.)
  23. —When requested, and in accordance with requirements for parental consent in 34 Code of Federal Regulations, section 300.622(b)(2), and part 99, educational agencies or institutions may share personal student contact information and directory information for students served in special education with postsecondary transition planning and services under Minnesota Statutes, section 125A.08, paragraph (b), clause (1), whether public or private, with the Minnesota Department of Employment and Economic Development, as required for coordination of services to students with disabilities under Minnesota Statutes, sections 125A.08, paragraph (b), clause (1); 125A.023; and 125A.027.

C. Nonpublic School Students

The school district may disclose personally identifiable information from the education records of a nonpublic school student, other than a student who receives shared time educational services, without the written consent of the parent of the

student or the eligible student unless otherwise provided herein, if the disclosure is:

1. Pursuant to a valid court order;
2. Pursuant to a statute specifically authorizing access to the private data; or
3. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiological investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted.

## VII. RELEASE OF DIRECTORY INFORMATION

### A. Educational Data

1. Educational data designated as directory information is public data on individuals to the extent required under federal law. Directory information must be designated pursuant to the provisions of:
  - a. Minnesota Statutes, section 13.32, subdivision 5; and
  - b. 20 United States Code, section 1232g, and 34 Code of Federal Regulations, section 99.37, which were in effect on January 3, 2012.
2. The school district may not designate a student's home address, telephone number, email address, or other personal contact information as directory information under ~~this section~~ Minnesota Statutes, section 13.32..
3. A parent, guardian, or caregiver's personal contact information must be treated as private data on individuals regardless of whether that contact information was previously designated as or treated as directory information under Minnesota Statutes, section 13.32, subdivision 2.
34. When requested, the school district must share personal contact information and directory information, whether public or private, with the Minnesota Department of Education, as required for federal reporting purposes.

~~{NOTE: This section became effective on the day following final enactment (May 19, 2023). Beginning on the effective date, a student's personal contact information subject to this section must be treated as private educational data under Minnesota Statutes, section 13.32, regardless of whether that contact information was previously designated as directory information under Minnesota Statutes, section 13.32, subdivision 5}.~~

### B. Former Students

Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an “education record,” the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the school district and that are not directly related to the individual’s attendance as a student (e.g., a student’s activities as an alumnus of the school district).

C. Present Students and Parents

The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein. Prior to such disclosure the school district shall:

1. When conducting the directory information designation and notice process required by federal law, the school district shall give parents and students notice of the right to refuse to let the district designate specified data about the student as directory information.
2. The school district shall give annual notice by any means that are reasonably likely to inform the parents and eligible students of:
  - a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;
  - b. the parent’s or eligible student’s right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and
  - c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.
3. Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district in writing that any or all of the information so designated should not be disclosed without the parent’s or eligible student’s prior written consent, except as provided in Section VI. of this policy.
4. A parent or eligible student may not opt out of the directory information disclosures to:
  - a. prevent the school district from disclosing or requiring the student to disclose the student’s name, identifier, or school district e-mail address in a class in which the student is enrolled; or

- b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory
5. The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data elements to identify or help identify the student or the student's records.

**D. Procedure for Obtaining Non Disclosure of Directory Information**

The parent's or eligible student's written notice shall be directed to the school principal or the district student records department and shall include the following:

1. Name of the student and/or parent, as appropriate;
2. Home address;
3. School presently attended by student;
4. Parent's legal relationship to student, if applicable; and
5. Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

**E. Duration**

The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.

## **VIII. DISCLOSURE OF PRIVATE RECORDS**

**A. Private Records**

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in Section VI. of this policy, without the prior written consent of the parent or the eligible student. The school district will use reasonable methods to identify and authenticate the identity of parents, students, school officials, and any other party to whom personally identifiable information from education records is disclosed.

B. Private Records Not Accessible to Parent

In certain cases state law intends, and clearly provides, that certain information contained in the education records of the school district pertaining to a student be accessible to the student alone, and to the parent only under special circumstances, if at all.

1. The responsible authority may deny access to private data by a parent when a minor student who is the subject of that data requests that the responsible authority deny such access. The minor student's request must be submitted in writing setting forth the reasons for denying access to the parent and must be signed by the minor. Upon receipt of such request the responsible authority shall determine if honoring the request to deny the parent access would be in the best interest of the minor data subject. In making this determination the responsible authority shall consider the following factors:
  - a. whether the minor is of sufficient age and maturity to be able to explain the reasons for and understand the consequences of the request to deny access;
  - b. whether the personal situation of the minor is such that denying parental access may protect the minor data subject from physical or emotional harm;
  - c. whether there are grounds for believing that the minor data subject's reasons for precluding parental access are reasonably accurate;
  - d. whether the data in question is of such a nature that disclosure of it to the parent may lead to physical or emotional harm to the minor data subject; and
  - e. whether the data concerns medical, dental or other health services provided pursuant to Minn. Stat. §§ 144.341-144.347, in which case the data may be released only if the failure to inform the parent would seriously jeopardize the health of the minor.

C. Private Records Not Accessible to Student

Students shall not be entitled to access to private data concerning financial records and statements of the student's parent or any information contained therein.

**IX. DISCLOSURE OF CONFIDENTIAL RECORDS**

A. Confidential Records

Confidential records are those records and data contained therein which are made not public by state or federal law, and which are inaccessible to the student and the student's parents or to an eligible student.

B. Reports Under the Maltreatment of Minors Reporting Act

Pursuant to Minn. Stat. § 626.556, reports pertaining to a neglected and/or physically and/or sexually abused child shall be accessible only to the appropriate welfare and law enforcement agencies. In respect to other parties, such data shall be confidential and will not be made available to the parent or the subject individual by the school district. The subject individual, however, may obtain a copy of the report from either the local welfare agency, county sheriff, or the local police department subject to the provisions of Minn. Stat. § 626.556, Subd. 11.

C. Investigative Data

Data collected by the school district as part of an active investigation undertaken for the purpose of the commencement or defense of pending civil legal action, or which are retained in anticipation of a pending civil legal action are classified as protected nonpublic data in the case of data not on individuals, and confidential data in the case of data on individuals.

1. The school district may make any data classified as protected non-public or confidential pursuant to this subdivision accessible to any person, agency, or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.
2. A complainant has access to a statement he or she provided to the school district.
3. Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minn. Stat. § 13.393.
4. Once a civil investigation becomes inactive, civil investigative data becomes public unless the release of the data would jeopardize another pending civil legal action, except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:
  - a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;
  - b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or
  - c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.

5. A “pending civil legal action” for purposes of this subdivision is defined as including, but not limited to, judicial, administrative, or arbitration proceedings.

D. Chemical Abuse Records

To the extent the school district maintains records of the identity, diagnosis, prognosis, or treatment of any student which are maintained in connection with the performance of any drug abuse prevention function conducted, regulated, or directly or indirectly assisted by any department or agency of the United States, such records are classified as confidential and shall be disclosed only for the purposes and under the circumstances expressly authorized by law.

**X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING**

At a reasonable time prior to any exclusion or expulsion hearing, the student and the student’s parent or guardian or representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the action proposed by the school district may be based, pursuant to the Minnesota Pupil Fair Dismissal Act, Minn. Stat. § 121A.40, *et seq.*

**XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS**

- A. The school district will release the names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request unless a parent or eligible student has refused in writing to release this data pursuant to Paragraph C. below.
- B. Data released to military recruiting officers under this provision:
  1. may be used only for the purpose of providing information to students about military service, state and federal veterans’ education benefits, and other career and educational opportunities provided by the military; and
  2. cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces.
- C. A parent or eligible student has the right to refuse the release of the name, address, or home telephone number to military recruiting officers and post-secondary educational institutions. To refuse the release of the above information to military recruiting officers and post-secondary educational institutions, a parent or eligible student must notify the school office or the district student records department in writing by September 30 each year. The written request must include the following information:
  1. Name of student and parent, as appropriate;
  2. Home address;
  3. Student’s grade level;

4. School presently attended by student;
  5. Parent's legal relationship to student, if applicable;
  6. Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and
  7. Specific category or categories of information which are not to be released to the public, including military recruiting officers and post-secondary educational institutions.
- D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to refuse to release the names, addresses, and home phone numbers of students in grades 11 and 12 without prior consent.
- E. A parent or eligible student's refusal to release the above information to military recruiting officers and post-secondary educational institutions does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in Section VII. of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and post-secondary educational institutions.

## **XII. LIMITS ON REDISCLOSURE**

### **A. Redisdisclosure**

Consistent with the requirements herein, the school district may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is to be disclosed will not disclose the information to any other party without the prior written consent of the parent of the student or the eligible student, except that the officers, employees, and agents of any party receiving personally identifiable information under this section may use the information, but only for the purposes for which the disclosure was made.

### **B. Redisdisclosure Not Prohibited**

1. Subdivision A. of this section does not prevent the school district from disclosing personally identifiable information under Section VI. of this policy with the understanding that the party receiving the information may make further disclosures of the information on behalf of the school district provided:
  - a. The disclosures meet the requirements of Section VI. of this policy; and

- b. The school district has complied with the record-keeping requirements of Section XIII. of this policy.
- 2. Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student or to parents of dependent students, or to disclosures concerning sex offenders and other individuals required to register under 42 U.S.C. § 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a redisclosure is made based upon a court order or lawfully issued subpoena.

~~[NOTE: 42 United States Code, section 14071 was repealed. School districts should retain this statutory reference, however, as it remains a reference in FERPA and the Minnesota Government Data Practices Act and still may apply to individuals required to register prior to the repeal of this law.]~~

C. Classification of Disclosed Data

The information disclosed shall retain the same classification in the hands of the party receiving it as it had in the hands of the school district.

D. Notification

The school district shall inform the party to whom a disclosure is made of the requirements set forth in this section, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under Section VII. of this policy, disclosures to a parent or student, or disclosures to parents of a dependent student. In the event that the Family Policy Compliance Office determines that a third party outside of the school district improperly rediscloses personally identifiable information from education records or fails to provide notification required under this section of this policy, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years.

### **XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING**

A. Responsible Authority

The responsible authority shall be responsible for the maintenance and security of student records.

B. Record Security

The principal of each school subject to the supervision and control of the responsible authority shall be the records manager of the school, and shall have the duty of maintaining and securing the privacy and/or confidentiality of student records.

C. Plan for Securing Student Records

The building principal shall submit to the responsible authority a written plan for securing students records by September 1 of each school year. The written plan shall contain the following information:

1. A description of records maintained;
2. Titles and addresses of person(s) responsible for the security of student records;
3. Location of student records, by category, in the buildings;
4. Means of securing student records; and
5. Procedures for access and disclosure.

D. Review of Written Plan for Securing Student Records

The responsible authority shall review the plans submitted pursuant to Paragraph C. of this section for compliance with the law, this policy and the various administrative policies of the school district. The responsible authority shall then promulgate a chart incorporating the provisions of Paragraph C. which shall be attached to and become a part of this policy.

E. Record Keeping

1. The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain a record with the education records of the student which indicates:
  - a. the parties who have requested or received personally identifiable information from the education records of the student;
  - b. the legitimate interests these parties had in requesting or obtaining the information; and
  - c. the names of the state and local educational authorities and federal officials and agencies listed in Section VI.B.4. of this policy that may make further disclosures of personally identifiable information from the student's education records without consent.
2. In the event the school district discloses personally identifiable information from an education record of a student pursuant to Section XII.B. of this policy, the record of disclosure required under this section shall also include:
  - a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district;
  - b. the legitimate interests under Section VI. of this policy which each of the additional parties has in requesting or obtaining the information; and

- c. a copy of the record of further disclosures maintained by a state or local educational authority or federal official or agency listed in Section VI.B.4. of this policy in accordance with 34 C.F.R. § 99.32 and to whom the school district disclosed information from an education record. The school district shall request a copy of the record of further disclosures from a state or local educational authority or federal official or agency to whom education records were disclosed upon a request from a parent or eligible student to review the record of requests for disclosure.
3. Section XIII.E.1. does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to other school officials under Section VI.B.1. of this policy, to requests for disclosures of directory information under Section VII. of this policy, or to a party seeking or receiving the records as directed by a federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed or as directed by an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18. U.S.C. § 2332b(g)(5)(B) or an act of domestic or international terrorism.
4. The record of requests of disclosures may be inspected by:
  - a. the parent of the student or the eligible student;
  - b. the school official or his or her assistants who are responsible for the custody of the records; and
  - c. the parties authorized by law to audit the record-keeping procedures of the school district.
5. The school district shall record the following information when it discloses personally identifiable information from education records under the health or safety emergency exception:
  - a. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and
  - b. the parties to whom the school district disclosed the information.
6. The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

#### **XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS**

- A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

The school district shall permit the parent of a student, an eligible student, or the parent of

an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in Section VIII. of this policy.

B. Response to Request for Access

The school district shall respond to any request pursuant to Subdivision A. of this section immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays.

C. Right to Inspect and Review

The right to inspect and review education records under Subdivision A. of this section includes:

1. The right to a response from the school district to reasonable requests for explanations and interpretations of records; and
2. If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the school district shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.
3. Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.

D. Form of Request

Parents or eligible students shall submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect.

E. Collection of Student Records

If a student's education records are maintained in more than one location, the responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the school district shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.

F. Records Containing Information on More Than One Student

If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific

information which pertains to that student.

G. Authority to Inspect or Review

The school district may presume that either parent of the student has authority to inspect or review the education records of a student unless the school district has been provided with evidence that there is a legally binding instrument or a state law or court order governing such matters as marriage dissolution, separation, or custody which provides to the contrary.

H. Fees for Copies of Records

1. The school district shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:
  - a. the cost of materials, including paper, used to provide the copies;
  - b. the cost of the labor required to prepare the copies;
  - c. any schedule of standard copying charges established by the school district in its normal course of operations;
  - d. any special costs necessary to produce such copies from machine based record-keeping systems, including but not limited to computers and microfilm systems; and
  - e. mailing costs.
2. If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and, instead, the charge shall be no more than 25 cents for each page copied.
3. The cost of providing copies shall be borne by the parent or eligible student.
4. The responsible authority, however, may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.

**XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA**

A. Request to Amend Education Records

The parent of a student or an eligible student who believes that information contained in the education records of the student is inaccurate, misleading, or violates the privacy or

other rights of the student may request that the school district amend those records.

1. The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading, or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.
2. The school district shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.
3. If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.

#### B. Right to a Hearing

If the school district refuses to amend the education records of a student, the school district, on request, shall provide an opportunity for a hearing in order to challenge the content of the student's education records to ensure that information in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this section.

1. If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
2. If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the school district, or both.
3. Any statement placed in the education records of the student under Subdivision B. of this section shall:
  - a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the school district; and
  - b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing

1. The hearing shall be held within a reasonable period of time after the school district has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.
2. The hearing may be conducted by any individual, including an official of the school district who does not have a direct interest in the outcome of the hearing. The school board attorney shall be in attendance to present the school board's position and advise the designated hearing officer on legal and evidentiary matters.
3. The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this section and may be assisted or represented by individuals of his or her choice at his or her own expense, including an attorney.
4. The school district shall make a decision in writing within a reasonable period of time after the conclusion of the hearing. The decision shall be based solely on evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.

D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with the applicable provisions of Minn. Stat. Ch. 14 relating to contested cases.

**XVI. PROBLEMS ACCESSING DATA**

- A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.
- B. Data practices compliance official means Executive Director of the Human Resources office.
- C. Any request by an individual with a disability for reasonable modifications of the school district's policies or procedures for purposes of accessing records shall be made to the data practices compliance official.

**XVII. COMPLAINTS FOR NON COMPLIANCE WITH FERPA**

A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by FERPA, and the rules promulgated thereunder, shall be submitted in writing to the Family Policy Compliance Office, U.S. Department of Education, 400 Maryland Avenue S.W., Washington, D.C. 20202.

B. Content of Complaint

A complaint filed pursuant to this section must contain specific allegations of fact giving reasonable cause to believe that a violation of FERPA and the rules promulgated thereunder has occurred.

## **XVIII. WAIVER**

A parent or eligible student may waive any of his or her rights provided herein pursuant to FERPA. A waiver shall not be valid unless in writing and signed by the parent or eligible student. The school district may not require such a waiver.

## **XIX. ANNUAL NOTIFICATION OF RIGHTS**

A. Contents of Notice

The school district shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

1. That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
2. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;
3. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;
4. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of FERPA and the rules promulgated thereunder.
5. The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the school district has determined to have legitimate educational interests; and
6. That the school district forwards education records on request to a school in which a student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment or transfer and that such records may include suspension and expulsion records pursuant to section 20 U.S.C. §

7917, part of the federal Every Student Succeeds Act.

B. Notification to Parents of Students Having a Primary Home Language Other Than English

The school district shall provide for the need to effectively notify parents of students identified as having a primary or home language other than English.

C. Notification to Parents or Eligible Students Who are Disabled

The school district shall provide for the need to effectively notify parents or eligible students identified as disabled.

## XX. DESTRUCTION AND RETENTION OF RECORDS

Destruction and retention of records by the school district shall be controlled by state and federal law.

## XXI. COPIES OF POLICY

Copies of this policy may be obtained by parents and eligible students at the district education service center.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. Ch. 14 (Administrative Procedures Act)  
Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.75 (Sharing Disposition Order and Peace Officer Records)  
Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)  
Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)  
Minn. Stat. § 260B.171, Subds. 3 and 5 (Disposition Order and Peace Officer Records of Children) Minn. Stat. § 363A.42 (Public Records; Accessibility)  
Minn. Stat. § 480.40 (Personal Information, Dissemination)  
Minn. Stat. § 626.556 (Reporting of Maltreatment of Minors)  
Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)  
10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns; Compilation of Directory Information) 18 U.S.C. § 2331 (Definitions)  
18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)  
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)  
20 U.S.C. § 6301 *et seq.* (No Child Left Behind)  
20 U.S.C. § 7908 (Armed Forces Recruiting Information)  
26 U.S.C. §§ 151 and 152 (Internal Revenue Code)  
34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)  
34 C.F.R. § 300.610-300.627 (Confidentiality of Information)  
42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient Records)  
*Gonzaga University v. Doe*, 536 U.S. 273, 122 S.Ct. 2268, 153 L.Ed. 2d 309 (2002)

**Cross References:** RAS Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)

RAS Policy 417 (Chemical Use and Abuse)  
RAS Policy 506 (Student Discipline)  
RAS Policy 519 (Interviews of Students by Outside Agencies)  
RAS Policy 520 (Student Surveys)  
RAS Policy 711 (Video Recording on School Buses)  
RAS Policy 906 (Community Notification of Predatory Offenders)  
[RAS Policy 102.1 \(Equity\)](#)



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Robbinsdale Area Schools  
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Approved: (enter date here)*

## **709 - STUDENT TRANSPORTATION SAFETY POLICY**

### **I. PURPOSE**

The purpose of this policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities of school bus ridership.

### **II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING**

#### **A. School Bus Safety Week**

The school district may designate a school bus safety week. The National School Bus Safety Week is the third week in October.

#### **B. Student School Bus Safety Training**

1. The school district shall provide students enrolled in grades kindergarten (K) through 10 with age-appropriate school bus safety training of the following concepts:
  - a. transportation by school bus is a privilege, not a right;
  - b. school district policies for student conduct and school bus safety;
  - c. appropriate conduct while on the bus;
  - d. the danger zones surrounding a school bus;
  - e. procedures for safely boarding and leaving a school bus;
  - f. procedures for safe vehicle lane crossing; and
  - g. school bus evacuation and other emergency procedures.
2. All students in grades K through 6 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training by the end of the third week of school. All students in grades 7 through 10 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training or receive bus

safety instruction materials by the end of the sixth week of school, if they have not previously received school bus training. Students in grades K through 10 who enroll in a school after the second week of school, are transported by school bus, and have not received training in their previous school districts shall undergo school bus safety training or receive bus safety instructional materials within four weeks of their first day of attendance.

3. The school district and a nonpublic school with students transported by school bus at public expense must provide students enrolled in grades K through 3 school bus safety training twice during the school year.
4. Students taking driver's training instructional classes must receive training in the laws and proper procedures for operating a motor vehicle in the vicinity of a school bus as required by State Statute.
5. The school district and a nonpublic school with students transported by school bus at public expense must conduct a school bus evacuation drill at least once during the school year.
6. The school district will make reasonable accommodations in training for students known to speak English as a second language and students with disabilities.
7. The school district may provide kindergarten students with school bus safety training before the first day of school.
8. The school district shall adopt and make available for public review a curriculum for transportation safety education.
9. Nonpublic school students transported by the school district will receive school bus safety training by their nonpublic school. The nonpublic schools may use the school district's school transportation safety education curriculum. Upon request by the school district superintendent, the nonpublic school must certify to the school district's school transportation safety director that all students enrolled in grades K through 10 have received the appropriate training.

C. Active Transportation Safety Training

1. Training required
  - a. The school district must provide public school pupils enrolled in kindergarten through grade 3 with age-appropriate active transportation safety training. At a minimum, the training must include pedestrian safety, including crossing roads.
  - b. The school district must provide pupils enrolled in grades 4 through 8 with age-appropriate active transportation safety training. At a minimum, the training must include:

- (1) pedestrian safety, including crossing roads safely using the searching left, right, left for vehicles in traffic technique; and
- (2) bicycle safety, including relevant traffic laws, use and proper fit of protective headgear, bicycle parts and safety features, and safe biking techniques.

2. Deadlines.

- a. Students under subdivision 1, paragraph (a), who are enrolled during the first or second week of school and have not previously received active transportation safety training specified in that paragraph must receive the safety training by the end of the third week of school.
- b. Students under subdivision 1, paragraph (b), who are enrolled during the first or second week of school and have not previously received active transportation safety training specified in that paragraph must receive the safety training by the end of the sixth week of school.
- c. Students under subdivision 1, paragraph (a) or (b), who enroll in a school after the second week of school and have not received the appropriate active transportation safety training in their previous school district must undergo the training or receive active transportation safety instructional materials within four weeks of the first day of attendance.
- d. The school district and a nonpublic school may provide kindergarten pupils with active transportation safety training before the first day of school.

~~**[NOTE: The 2025 Minnesota legislature repealed Minnesota Statutes, section 123B.935, subdivision 2, which set forth the language deleted above.]**~~

3. Instruction

- a. The school district may provide active transportation safety training through distance learning.
- b. The district and a nonpublic school must make reasonable accommodations for the active transportation safety training of pupils known to speak English as a second language and pupils with disabilities.

### III. CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR

- A. Riding the school bus is a privilege, not a right. The school district's general student behavior rules are in effect for all students on school buses, including nonpublic and charter school students.
- B. Consequences for school bus/bus stop misconduct will be imposed by the school district

under adopted administrative discipline procedures. In addition, all school bus/bus stop misconduct will be reported to the school district's transportation safety director. Serious misconduct may be reported to local law enforcement.

1. School Bus and Bus Stop Rules

The school district school bus safety rules are to be posted on every bus. If these rules are broken, the school district's discipline procedures are to be followed. In most circumstances, consequences are progressive and may include suspension of bus privileges. It is the school bus driver's responsibility to report unacceptable behavior to the school district's Transportation Office/School Office.

2. Rules at the Bus Stop

- a. Get to your bus stop 5 minutes before your scheduled pick up time. The school bus driver will not wait for late students.
- b. Respect the property of others while waiting at your bus stop.
- c. Keep your arms, legs, and belongings to yourself.
- d. Use appropriate language.
- e. Stay away from the street, road, or highway when waiting for the bus.
- f. Wait until the bus stops before approaching the bus.
- g. After getting off the bus, move away from the bus.
- h. If you must cross the street, always cross in front of the bus where the driver can see you. Wait for the driver to signal to you before crossing the street.
- i. No fighting, harassment, intimidation, or horseplay.
- j. No use of alcohol, tobacco, or drugs.

3. Rules on the Bus

- a. Immediately follow the directions of the driver.
- b. Sit in your seat facing forward.
- c. Talk quietly and use appropriate language.
- d. Keep all parts of your body inside the bus.
- e. Keep your arms, legs, and belongings to yourself.

- f. No fighting, harassment, intimidation, or horseplay.
- g. Do not throw any object.
- h. No eating, drinking, or use of alcohol, tobacco, or drugs.
- i. Do not bring any weapons or dangerous objects on the school bus.
- j. Do not damage the bus.

4. Consequences

Can be found in the Student Handbook Rights and Responsibilities

C. Video

Videotapes will be used to support bus drivers' incident reports and enforce consequences of the student discipline policy. The videotapes will be reviewed by transportation office personnel and kept for at least 30 days before they are reused. If there is a request by the transportation department or a school principal to review the tape, it will be kept until such time that a meeting can be held. If there is a complaint or claim made involving the conduct of any student for which there is a videotape, the videotape will be retained for one year.

The videotapes will only be viewed by the superintendent (and/or designee), the lead associate for transportation (and/or designee) and the principal (and/or designee) of the school building involved in the incident. The parent or guardian of the student engaged in any alleged improper conduct will be shown the tape only if deemed necessary by the principal or lead associate for transportation. Tapes revealing unlawful actions may be brought to the attention of local law enforcement agencies. Whenever a parent or guardian disputes a bus incident report and their child's actions were videotaped, it will be the responsibility of the school principal to meet with the parent or guardian to review the tape. Whenever possible, a representative from the transportation office will attend these meetings.

Videotapes which are retained in conjunction with the conduct of any particular student will be treated as private data under the Government Data Practices Act.

The intent is to use the cameras randomly but also to focus on specific problem areas. In most cases, the camera will be used when the transportation department has been made aware of a problem or a potential problem.

#### **IV. PARENT AND GUARDIAN INVOLVEMENT**

A. Parent and Guardian Notification

The school district school bus and bus stop rules will be provided to each family. Parents and guardians are asked to review the rules with their children.

B. Parents’/Guardians’ Responsibilities for Transportation Safety Parents/Guardians are responsible to:

1. Become familiar with school district rules, policies, regulations, and the principles of school bus safety, and thoroughly review them with their children;
2. Assist students in understanding safety rules and encouraging them to abide by them;
3. Recognize their responsibilities for the actions of their students;
4. Respect the rights and privileges of others;
5. Support safe riding and walking practices, and recognize that students are responsible for their actions;
6. When appropriate, assist students in safely crossing local streets before boarding and after leaving the bus.
7. Communicate safety concerns to their school administrators;
8. Monitor bus stops, if possible;
9. Have their children to the bus stop five minutes before the bus arrives;
10. Have their children properly dressed for the weather; and
11. Have a plan in case the bus is late.

**V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES**

Driver duties and responsibilities may be found in the driver handbook and in the Model School Bus Driver Training Manual (online).

**VI. SCHOOL BUS DRIVER TRAINING**

A. Training

1. All new school bus drivers shall be provided with pre-service training, including in-vehicle (actual driving) instruction, before transporting students and shall meet the competency testing specified in the Minnesota Department of Public Safety Model School Bus Driver Training Manual. All school bus drivers shall receive in-service training annually. For purposes of this section, “annually” means at least once every 380 days from the initial or previous evaluation and at least once every 380 days from the initial or previous license verification. The school district shall retain on file an annual individual school bus driver “evaluation certification” form for each school district driver as contained in the Model School Bus Driver

Training Manual.

~~**[Note: The Model School Bus Driver Training Manual is available online through the Minnesota Department of Public Safety State Patrol web page.]**~~

2. All bus drivers operating a type III vehicle will be provided with annual training and certification as set forth in Section VII.C.1.b., below, by either the school district or the entity from whom such services are contracted by the school district.

#### B. Evaluation

School bus drivers with a Class D license will be evaluated annually and all other bus drivers will be assessed periodically for the following competencies:

1. Safely operate the type of school bus the driver will be driving;
2. Understand student behavior, including issues relating to students with disabilities;
3. Ensure orderly conduct of students on the bus and handling incidents of misconduct appropriately;
4. Know and understand relevant laws, rules of the road, and local school bus safety policies;
5. Handle emergency situations; and
6. Safely load and unload students.

The evaluation must include completion of an individual “school bus driver evaluation form” (road test evaluation) as contained in the Model School Bus Driver Training Manual.

~~**[Note: The school district may use alternative assessments rather than those set forth in the Model School Bus Driver Training Manual for bus driver training competencies with the approval of the Commissioner of Public Safety. A driver also may receive at least eight hours of school bus in-service training in any year as an alternative to being assessed for bus driver competencies after the initial year of being assessed for bus driver competencies.]**~~

## VII. OPERATING RULES AND PROCEDURES

#### A. General Operating Rules

1. School buses shall be operated in accordance with state traffic and school bus safety laws and the procedures contained in the Minnesota Department of Public Safety Model School Bus Driver Training Manual.
2. All routes shall be on file with the school district’s school transportation safety

director.

~~**{Note: The Model School Bus Driver Training Manual is available online through the Minnesota Department of Public Safety State Patrol web page.}**~~

3. Only students assigned to the school bus by the school district shall be transported. The number of students or other authorized passengers transported in a school bus shall not be more than the legal capacity for the bus. No person shall be allowed to stand when the bus is in motion.
4. The parent/guardian may designate, pursuant to school district policy, a day care facility, respite care facility, the residence of a relative, or the residence of a person chosen by the parent or guardian as the address of the student for transportation purposes. The address must be in the attendance area of the assigned school and meet all other eligibility requirements.
5. Drivers are to enforce the provisions of the school bus and bus stop rules as appropriate. Students may be released from the bus at only two points, the designated bus stop or at school, except in case of an emergency or as otherwise authorized.
6. Bus drivers must minimize, to the extent practical, the idling of school bus engines and exposure of children to diesel exhaust fumes.
7. To the extent practical, the school district will designate school bus loading/unloading zones at a sufficient distance from school air-intake systems to avoid diesel fumes from being drawn into the systems.

~~**{Note: A school district is not required to comply with Section VII.A.5. if the school board determines that alternative locations block traffic, impair student safety, or are not cost effective.}**~~

8. A bus driver may not operate a school bus while communicating over, or otherwise operating, a cellular phone for personal reasons, whether hand-held or hands free, when the vehicle is in motion. For purposes of this paragraph, “school bus” has the meaning given in Minn. Stat. § 169.011, Subd. 71. In addition, “school bus” also includes type III vehicles when driven by employees or agents of the school district. “Cellular phone” means a cellular, analog, wireless, or digital telephone capable of sending or receiving telephone or text messages without an access line for service.
9. Students who misbehave severely may be returned to the school immediately and reported to the building principal or other designated individual.
10. There shall be no students in the bus while the fuel tank is being filled. On leaving the vehicle when students are in the bus, the driver shall stop the bus, remove the ignition key, set the brakes and otherwise render the bus immobile.

11. Buses shall not be run backwards on the school grounds or any other point if it can be avoided. If it is necessary to run a bus backwards on school grounds, the driver shall have another responsible person act as a guard flagman in the back of the bus to keep other persons out of the path and to issue warnings to the driver of approaching traffic.
12. When arriving or leaving the school grounds, the driver must not follow closer than 50 feet from the vehicle directly in front of the bus or closer than 500 feet when traveling on the highway.
13. No school bus shall pull any trailer when students are being transported on regular routes to or from school.
14. In case of an accident or breakdown of the bus, the driver shall contact the dispatcher using the two-way radio. If no radio contact is available, the driver shall not leave the bus but shall send two responsible students to the nearest house to summon help.
15. The district may adopt such additional operating rules as are deemed necessary to meet local conditions and needs, provided they do not conflict with state laws and regulations.

B. Use of Signals, Loading or Unloading

1. The driver shall activate the flashing eight-light system of the bus at least 300 feet before stopping to load or unload students when outside an incorporated municipality, and 100 feet when operating within an incorporated municipality, and shall not extinguish such lights until loading or unloading is completed and persons who must cross the roadway or highway are safely across.
2. Bring the vehicle to a complete stop in the right hand lane of the roadway parallel to the center line.
3. Prior to discharging students, open door, activate red flashing lights and extend the stop arm. Discharge students only after all traffic (front and rear) has come to a complete stop.
4. Keep door open and eight-light system operating until all students have been loaded or unloaded safely.
5. The driver should avoid loading or unloading students where the view is obstructed to other motorists for 200 feet in either direction.
6. The driver will bring the bus to a full stop and disengage gears by shifting gear shift lever into neutral position or selector into neutral or park position before loading or unloading students.

C. Crossing Highways and Streets

1. The driver shall be responsible for safely delivering the students who must cross the highway or street by one of the following methods:
  - a. Students shall pass approximately 10 feet in front of the school bus so as to be seen by the driver and cross the road only upon receiving a hand signal from the driver, or
  - b. The student shall pass approximately 10 feet in front of the bus so as to be seen by the driver and be conducted across the road by the school bus patrol, or
  - c. The driver shall personally conduct the students across the road after following required procedures for disabling the bus.
  - d. The driver shall visually ascertain that students getting off the bus who do not need to cross the road are a safe distance from the bus before moving the vehicle.

#### D. Type III Vehicles

1. Type III vehicles are restricted to passenger cars, station wagons, vans, and buses having a maximum manufacturer's rated seating capacity of 10 or fewer people including the driver and a gross vehicle weight rating of 10,000 pounds or less. A van or bus converted to a seating capacity of 10 or fewer and placed in service on or after August 1, 1999, must have been originally manufactured to comply with the passenger safety standards.
2. Type III vehicles must be painted a color other than national school bus yellow.
3. Type III vehicles shall be state inspected in accordance with legal requirements.
4. Vehicles model year 2007 or older must not be used as type III vehicles to transport school children, except those vehicles that are manufactured to meet the structural requirements of federal motor vehicle safety standard 222, Code of Federal Regulations, title 49, part 571.
5. If a type III vehicle is school district owned, the school district name will be clearly marked on the side of the vehicle. The type III vehicle must not have the words "school bus" in any location on the exterior of the vehicle or in any interior location visible to a motorist.
6. A "type III vehicle" must not be outwardly equipped and identified as a type A, B, C, or D bus.
7. Eight-lamp warning systems and stop arms must not be installed or used on type III vehicles.
8. Type III vehicles must be equipped with mirrors as required by law.

9. Any type III vehicle may not stop traffic and may not load or unload before making a complete stop and disengaging gears by shifting into neutral or park. Any type III vehicle used to transport students must not load or unload so that a student has to cross the road, except where not possible or impractical, then the driver or assistant must escort a student across the road. If the driver escorts the student across the road, then the motor must be stopped, the ignition key removed, the brakes set, and the vehicle otherwise rendered immobile.
10. Any type III vehicle used to transport students must carry emergency equipment including:
  - a. Fire extinguisher. A minimum of one 10BC rated dry chemical type fire extinguisher is required. The extinguisher must be mounted in a bracket, and must be located in the driver's compartment and be readily accessible to the driver and passengers. A pressure indicator is required and must be easily read without removing the extinguisher from its mounted position.
  - b. First aid kit and body fluids cleanup kit. A minimum of a ten-unit first aid kit and a body fluids cleanup kit is required. They must be contained in removable, moisture- and dust-proof containers mounted in an accessible place within the driver's compartment and must be marked to indicate their identity and location.
  - c. A type III vehicle must contain at least three red reflectorized triangle road warning devices. Liquid burning "pot type" flares are not allowed.
  - d. Passenger cars and station wagons may carry a fire extinguisher, a first aid kit, and warning triangles in the trunk or trunk area of the vehicle if a label in the driver and front passenger area clearly indicates the location of these items.
11. Students will not be regularly transported in private vehicles that are not state inspected as type III vehicles. Only emergency, unscheduled transportation may be conducted in vehicles with a seating capacity of 10 or fewer without meeting the requirements for a type III vehicle. Also, parents may use a private vehicle to transport their own children under a contract with the district. The school district has no system of inspection for private vehicles.
12. All drivers of type III vehicles will be licensed drivers and will be familiar with the use of required emergency equipment. The school district will not knowingly allow a person to operate a type III vehicle if the person has been convicted of an offense that disqualifies the person from operating a school bus.
13. Students riding the type III vehicle must have training required under State Statute, see Section II.B., above.

**[Note: Additional Statutory and Type III Driver Training and Certification**

**can be found online on the Minnesota Department of Public Safety State Patrol web page, the district website and at [www.revisor.mn.gov](http://www.revisor.mn.gov).]**

E. Type A-I “Activity” Buses Driven by Employees with Class D Driver’s License

1. The holder of a Class D driver’s license, without a school bus endorsement, may operate a type A-I school bus or a Multifunction School Activity Bus (MFSAB) under the following conditions:
  - a. The operator is an employee of the school district or an independent contractor with whom the school district contracts for the school bus and is not solely hired to provide transportation services under this Paragraph.
  - b. The operator drives the school bus only from points of origin to points of destination, not including home-to-school trips to pick up or drop off students.
  - c. The operator is prohibited from using the eight-light system if the vehicle is so equipped.
  - d. The operator has submitted to a background check and physical examination as required by State Statute.
  - e. The operator has a valid driver’s license and has not sustained a conviction of a disqualifying offense as set forth in State Statute.
  - f. The operator has been trained in the proper use of child safety restraints as set forth in the National Highway Traffic Safety Administration’s “Guideline for the Safe Transportation of Pre-school Age Children in School Buses,” if child safety restraints are used by passengers, in addition to the training required in Section VI., above.
  - g. The bus has a gross vehicle weight rating of 14,500 pounds or less and is designed to transport 15 or fewer passengers, including the driver.
2. The school district shall maintain annual certification of the requirements listed in this section for each Class D license operator.
3. A school bus operated under this section must bear a current certificate of inspection.
4. The word “School” on the front and rear of the bus must be covered by a sign that reads “Activities” when the bus is being operated under authority of this section.

## **VIII. SCHOOL DISTRICT EMERGENCY PROCEDURES**

- A. School Bus Drivers will be trained in proper procedures for the following events:

1. Fire
  2. Injuries/Medical emergencies
  3. Tornado
  4. Evacuation.
  5. Accident
  6. Cold Weather Stop
  7. Dangerous Weapons
  8. Lights
  9. Getting Assistance
- B. If possible, school bus drivers or their supervisors shall call “911” or the local emergency phone number in the event of a serious emergency.
- C. School bus drivers shall meet the emergency training requirements contained in Unit III “Crash & Emergency Preparedness” of the Minnesota Department of Public Safety Model School Bus Driver Training Manual. This includes procedures in the event of a crash (accident).
- ~~[Note: The Model School Bus Driver Training Manual is available online through the Minnesota Department of Public Safety State Patrol web page.]~~**
- D. School bus drivers and bus assistants for special education students requiring special transportation service because of **a disability** ~~their handicapping condition~~ shall be trained in basic first aid procedures, shall within one month after the effective date of assignment participate in a program of in-service training on the proper methods for dealing with the specific needs and problems of students with disabilities, assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and ensure that protective safety devices are in use and fastened properly.
- E. Emergency Health Information shall be maintained on the school bus for students requiring special transportation service because of **a disability** ~~their handicapping condition~~. The information shall state:
1. the student’s name and address;
  2. the nature of the student’s disabilities;
  3. emergency health care information; and
  4. the names and telephone numbers of the student’s physician, parents, guardians, or custodians, and some person other than the student’s parents or custodians who can

be contacted in case of an emergency.

## **IX. SCHOOL DISTRICT VEHICLE MAINTENANCE STANDARDS**

- A. All school vehicles shall be maintained in safe operating conditions through a systematic preventive maintenance and inspection program adopted or approved by the school district.
- B. All school vehicles shall be state inspected in accordance with legal requirements.
- C. A copy of the current daily pre-trip inspection report must be carried in the bus. Daily pre-trip inspections shall be maintained on file in accordance with the school district's record retention schedule. Prompt reports of defects to be immediately corrected will be submitted.
- D. Daily post-trip inspections shall be performed to check for any children or lost items remaining on the bus and for vandalism.

## **X. SCHOOL TRANSPORTATION SAFETY DIRECTOR**

The school board has designated an individual to serve as the school district's school transportation safety director. The school transportation safety director shall have day-to-day responsibility for student transportation safety, including transportation of nonpublic school children when provided by the school district. The school transportation safety director will assure that this policy is periodically reviewed to ensure that it conforms to law. The school transportation safety director shall certify annually to the school board that each school bus driver meets the school bus driver training competencies required by State Statute. The transportation safety director also shall annually verify or ensure that the private contractor utilized by the school has verified the validity of the driver's license of each employee who regularly transports students for the school district in a type A, B, C, or D school bus, type III vehicle, or MFSAB with the National Driver Register or the Department of Public Safety. Upon request of the school district superintendent or the superintendent of the school district where nonpublic students are transported, the school transportation safety director also shall certify to the superintendent that students have received school bus safety training in accordance with state law. The name, address and telephone number of the school transportation safety director are on file in the school district office. Any questions regarding student transportation or this policy may be addressed to the school transportation safety director.

## **XI. STUDENT TRANSPORTATION SAFETY COMMITTEE**

The school board may establish a student transportation safety committee. The chair of the student transportation safety committee is the school district's school transportation safety director. The school board shall appoint the other members of the student transportation safety committee. Membership may include parents, school bus drivers, representatives of school bus companies, local law enforcement officials, other school district staff, and representatives from other units of local government.

Minn. Stat. § 123.7991 (Student with Disabilities-bus conduct)  
 Minn. Stat. § 123B.03 (Background Check)  
 Minn. Stat. § 123B.42 (Textbooks; Individual Instructor or Cooperative Learning Material; Standard Tests)  
 Minn. Stat. § 123B.88 (Independent School Districts; Transportation)  
 Minn. Stat. § 123B.885 (Diesel School Buses; Operation of Engine; Parking)  
 Minn. Stat. § 123B.90 (School Bus Safety Training)  
 Minn. Stat. § 123B.91 (School District Bus Safety Responsibilities)  
 Minn. Stat. § 123B.935 (Active Transportation Safety Training)  
 Minn. Stat. § 144.057 (Background Studies on Licensees and Other Personnel)  
 Minn. Stat. Ch. 169 (Traffic Regulations)  
 Minn. Stat. § 169.011, Subds. 15 and 71 (Definitions)  
 Minn. Stat. § 169.443 (Safety of School Children; Bus Driver’s Duties)  
 Minn. Stat. § 169.446, Subd. 2 (Driver Training Programs)  
 Minn. Stat. § 169.451 (Inspecting School and Head Start Buses; Rules; Misdemeanor)  
 Minn. Stat. § 169.454 (Type III Vehicle Standards)  
 Minn. Stat. § 169.4582 (Reportable Offense on School Buses)  
 Minn. Stat. §§ 169A.25-169A.27 (Driving While Impaired)  
 Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)  
 Minn. Stat. §§ 169A.50-169A.53 (Implied Consent Law)  
 Minn. Stat. § 171.02, Subds. 2, 2a, and 2b (Licenses; Types, Endorsements, Restrictions)  
 Minn. Stat. § 171.168 (Notification of Conviction for Violation by a Commercial Driver)  
 Minn. Stat. § 171.169 (Notification of Suspension of License of Commercial Driver)  
 Minn. Stat. § 171.321 (Qualifications of School Bus Driver)  
 Minn. Stat. § 171.3215, Subd. 1(c) (Canceling Bus Endorsement for Certain Offenses)  
 Minn. Stat. § 181.951 (Authorized Drug and Alcohol Testing)  
 Minn. Stat. Ch. 245C (Human Services Background Studies)  
 Minn. Stat. § 609.02 (Definitions)  
 Minn. Rules Parts 7470.1000-7470.1700 (School Bus Inspection)  
 49 C.F.R. § 383.31 (Notification of Convictions for Driver Violations)  
 49 C.F.R. § 383.33 (Notification of Driver’s License Suspensions)  
 49 C.F.R. § 383.5 (Transportation Definitions)

***Cross References:*** 416AP (Drug, and Alcohol, and Cannabis Testing)  
 Policy 515 (Protection and Privacy of Pupil Records)  
 707AP (Transportation of Public Students)  
 708AP (Transportation of Nonpublic Students)  
 710AP (Extracurricular Transportation) The Student Behavior Handbook



## School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

**AGENDA SECTION:** Administrative Reports

**ITEM:** 8.A. Superintendent's Report

**PRESENTED BY:** Dr. Teri Staloch, Superintendent

Superintendent Staloch will provide an update regarding things happening in the district.



# Superintendent's Board Report

Dr. Teri Staloch  
Superintendent  
Robbinsdale Area Schools



Nov. 17, 2025



ROBBINSDALE  
Area Schools

# Our mission

*The mission of  
Robbinsdale Area Schools  
is to inspire and educate  
all learners to develop  
their unique potential and  
positively contribute to  
their community.*



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# Fall Music Festival at Orchestra Hall

Last Monday, 445 students performed at Orchestra Hall under guest conductor Manny Laureano in a concert themed Light!

- Choir, band, and orchestra ensembles
- Featured Cooper and Armstrong choirs, wind ensembles, symphony orchestras
- Included the All-District Elementary Choir





ROBBINSDALE  
Area Schools

# Fantastic Fall Music Festival



# Midwestern ACDA Honor Choir

Two Plymouth Middle School students were selected for the Midwestern Region ACDA Grades 6–9 Soprano/Alto Honor Choir.

- Seventh grader Violet Breuch and sixth grader Cecilia Menchaca selected
- Representing Robbinsdale in a regional ensemble
- Performances held Feb. 28, 2026, in Milwaukee

## Plymouth Middle School students selected for ACDA regional honor choir



Violet Breuch



Cecilia Menchaca

# Ruby Bridges Walk to School Day

Last Friday, Meadow Lake students and staff participated in activities honoring Ruby Bridges and promoting inclusion, courage, and reflection.

- Schoolwide participation in the national Ruby Bridges Walk to School Day
- Classroom activities focused on courage, kindness, and growth mindset
- Purple-out day and read-aloud to honor Ruby's legacy
- Grade-level walks around the school to reflect on activism and inclusion





ROBBINSDALE  
Area Schools

# Ruby Bridges Walk to School Day



# Kindergarten Enrollment Fair

**Purpose:** Showcase Rdale's exceptional learning opportunities and welcoming community to attract soon-to-be kindergarten families.

**When:** 10 a.m. to noon, Saturday, Nov. 22, 2025, at FAIR School Crystal

**Community Engagement:** Families will have the chance to connect with school leaders, and staff, while enjoying fun activities and valuable resources.



**Kindergarten Information Fair**

*Join us*  
for refreshments, activities, games and giveaways!

*And to meet:*

- Supt. Dr. Teri Staloch
- Elementary school leaders
- Before/after-school care providers
- Early Learning specialists
- Enrollment staff

*Class of 2039*

**WHEN:**  
Saturday, Nov. 22, 2025  
10 a.m. to noon

**WHERE:**  
FAIR School Crystal  
3915 Adair Ave. N., Crystal

Spanish and Somali interpreters will be available



# District Round Dance on Nov. 21

Our American Indian Education program will host the annual Round Dance on Friday, Nov. 21, in celebration of Native American Heritage Month.

- Held from 5:30–8 p.m. at Robbinsdale Middle School
- Community cultural event featuring song, dance, and connection
- Partnership with Edina Public Schools for this year's celebration



# Ready, Set, Smile at Neill

Rep. Freiberg visited Neill Elementary last week during the Ready, Set, Smile dental clinic, highlighting the impact of this growing partnership.

- Showcased Full-Service Community Schools collaboration
- Ready, Set, Smile services expanding significantly
- 327 students served across six schools this year



# Timberwolves' Crunch visits Sonnesyn

Crunch from the Minnesota Timberwolves visited Sonnesyn on Nov. 12 to promote reading with students in grades K-2.

- Read his favorite story to students
- Encouraged a love of books and literacy
- Students received a free book, autographed card, and Timberwolves goodie bag



# Adventure Club Presenters at MCEA

Two Adventure Club supervisors presented at the MCEA state conference on building strong relationships with students and families.

- Sheng Xiong (RSI) shared an engagement-tracking tool
- Melissa Hanson (SEA) highlighted intentional family partnerships
- Showcased strategies used in Adventure Club and Early Adventures





ROBBINSDALE  
Area Schools

# Thank You



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## School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

**AGENDA SECTION:** **New Business**

**ITEM:** 8.B. [Language Access Plan](#) (LAP) Review

**PRESENTED BY:** Toni Boyden, Director of Student Services

### **PURPOSE:**

#### **123B.32 LANGUAGE ACCESS PLAN**

Subdivision 1. **Language access plan required.** Starting in the 2025-2026 school year, during a regularly scheduled public board hearing, a school board must adopt a language access plan that specifies the district's process and procedures to render effective language assistance to students and adults who communicate in a language other than English. The language access plan must be available to the public and included in the school's handbook.

Subd. 2. **Plan requirements.** The language access plan must include how the district and its schools will use trained or certified spoken language interpreters for communication related to academic outcomes, progress, determinations, and placement of students in specialized programs and services; and how families and communities will be notified of their rights under this plan.

Subd. 3. **Regular review.** The board must review the plan every two years and update the plan as appropriate.

**History:** [2024 c 109 art 2 s 22](#)

### **ROLE OF THE BOARD:**

Review the draft of the Rdale LAP provided. The intent is to move this draft to action at the December 1, 2025 Business Meeting for approval in the Consent Agenda.

# Robbinsdale Area Schools Language Access Plan

UPDATE: Oct. 30, 2025

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## Purpose

The purpose of this Language Access Plan is to ensure that Robbinsdale Area Schools (Rdale) provides timely, meaningful, and equitable access to information and services for families and stakeholders who prefer to communicate in languages other than English. It is designed to remove language barriers and empower all families to engage in their children's education. This plan aligns with the Minnesota Department of Education's (MDE) framework and supports Rdale's commitment to inclusion, justice, and two-way communication.

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## 1. Legal Foundation

Rdale complies with Title VI of the Civil Rights Act of 1964, which prohibits discrimination based on national origin, including discrimination based on limited English proficiency. This plan ensures that LEP families are provided access to language assistance services free of charge.

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## 2. Identifying Language Needs

Rdale uses multiple methods to identify language needs:

- Minnesota Language Survey
- Student Information System (Infinite Campus) data
- Interpreter Request Forms
- Annual review of language data (WIDA Screener/ACCESS results)

As of the 2024-25 school year, Rdale serves students who speak more than 80 different home languages, with the most common being Spanish, Hmong, and Somali.

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### 3. Language Assistance Services

Rdale provides the following services at no cost to LEP families:

- **Interpretation Services:** In-person, telephone, and video interpretation for meetings, school events, and parent-teacher conferences.
- **Translation Services:**
  - Written translation of critical documents through in-district translation services and TransACT resources, including:
    - Enrollment and registration forms
    - IEPs and evaluation summaries
    - Attendance and behavior notifications
    - Health and safety communications
    - Assessment results and placement notifications
- **Website Translation:** Families can view all district and school websites in their preferred language (Spanish or Somali) by selecting the “select Language” option on the home page.

#### **Important Guidance:**

*Reliance on untrained students, siblings, friends, or staff to interpret is not acceptable. Students and untrained adults should not act as intermediaries in parent/guardian communication, as it may lead to misunderstandings.*

*To ensure accuracy and clarity, in-person interpreters or scheduled video calls with interpreters from our approved interpretation providers should be used for Individualized Education Program (IEP) or 504 meetings.*

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### 4. Staff Roles and Responsibilities

- **Multilingual Committee:** Oversees implementation of the Language Access Plan.

- **Director of Student Services:** Coordinates interpreter and translation services district-wide, ensures compliance, and provides training and resources to schools.
  - **Multilingual Coordinator:** Provides training and resources to school staff to understand and meet the needs of multilingual learners and families more effectively.
  - **School Administrators and Staff:** Responsible for requesting interpreters and ensuring that communication with multilingual families is accessible.
  - **Family and Community Engagement (FACE) Team:** Supports our diverse community, helping families feel included and empowered to engage in their children's education. Their work includes:
    - Facilitating communication: acting as a vital link between families and school staff
    - Supporting multilingual families: Partnering with schools and fostering a welcoming and inclusive environment.
    - Facilitating parent advisory groups
- 

## 5. Training and Capacity Building

Staff receive annual training specific to their roles on:

- Legal requirements for language access
  - Proper use of interpretation and translation services
  - Culturally responsive communication
  - Accessing language services through designated platforms or contacts
- 

## 6. Two-Way Communication Structures

Rdale ensures ongoing, inclusive communication by:

- Hosting multilingual family engagement events
  - Inviting parent input through family advisory groups
  - Providing translated surveys and feedback forms
- 

## 7. Monitoring and Evaluation

Rdale will annually evaluate the effectiveness of the Language Access Plan by:

- Reviewing interpreter and translation service usage
- Collecting family feedback to assess the accessibility of communications
- Making adjustments based on data and stakeholder input

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## 8. Complaint Resolution

Families who experience barriers to language access may submit concerns to the school administrator. Rdale will investigate all complaints promptly and take corrective action as needed.

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### Contact Information

**Toni Boyden**  
**Director of Student Services**  
Robbinsdale Area Schools  
763-504-8082  
[Toni\\_Boyden@rdale.org](mailto:Toni_Boyden@rdale.org)

# FUTURE EVENTS:

## Policy Committee Meeting

November 19, 2025 at 5:00 p.m. at ESC in Room 207

## Financial Advisory Council Meeting

November 19, 2025 at 6:30 p.m. at ESC in the Boardroom

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## School Board Director Candidate Interviews

November 20, 2025 at 6:00 p.m. at ESC in the Boardroom

## School Board Special Study Session

November 24, 2025 at 6:00 p.m. at ESC in the Boardroom

## No School - Thanksgiving Holiday Break

November 27-28, 2025



## School Board of Robbinsdale Area Schools

Business Meeting – November 17, 2025

**AGENDA SECTION:** Adjourn the Meeting  
**ITEM:** 10. Adjourn the Meeting  
**COMMENTS BY:** Dr. Greta Evans-Becker, School Board Chair

**Recommended Action:** Adjourn the business meeting.

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_

**Time Adjourned:** \_\_\_\_\_