

School Board Business Meeting

Work Session will begin 15 minutes after adjournment of the Business Meeting.

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-
10. Adjourn Meeting (Voice Vote)
ReNae Bowman, School Board Chair

351



School Board of Robbinsdale Area Schools

Business Meeting - October 7, 2024

AGENDA SECTION: Call to Order

ITEM: Roll Call Attendance

	PRESENT	ABSENT
Helen Bassett	_____	_____
ReNae Bowman	_____	_____
Sharon E. Brooks	_____	_____
Dr. Greta Evans-Becker	_____	_____
Kim Holmes	_____	_____
Caroline Long	_____	_____
John Vento	_____	_____
Dr. Teri Staloch, ex-officio Superintendent	_____	_____



School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION: Approval of the Agenda

ITEM: 2. Approval of the Business Meeting Agenda

COMMENTS BY: ReNae Bowman, 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 – October 7, 2024

AGENDA SECTION: Superintendent's Report

ITEM: 3. Superintendent's Report

PRESENTED BY: Dr. Teri Staloch, Superintendent

Superintendent Staloch will provide an update on things happening in the district.



School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION:	FY23 Audit Report Only
ITEM:	4. FY23 Audit Report Only
PRESENTER:	Kristen Hoheisel, Chief Financial Officer Bill Lauer from Malloy, Montague, Karnowski, Radosevich (MMKR) & Co., P.A.

Ms. Hoheisel and Mr. Lauer will provide a final review of the 2022-2023 audit, and recommend moving to action for approval at the October 21, 2024 Business Meeting.



**To: Members of the School Board
Teri Staloch, Superintendent**
From: Kristen Hoheisel, Chief Financial Officer
Date: October 7, 2024
Re: FY23 Final Audit Report

The School Board is asked to review the FY23 audit documents that will be presented to the School Board on October 7, 2024. Bill Lauer from Malloy, Montague, Karnowski, Radosevich & Co., P.A. (MMKR) will be presenting the report.

The School District has received an unmodified opinion on the audited financial statements for the year ending June 30, 2023. An unmodified opinion is the highest opinion achievable. The Annual Comprehensive Financial Report (ACFR) will be submitted to the National Association of School Business Officials for the Certification of Excellence in Financial Reporting.

Supporting documents are attached for review:

1. Annual Comprehensive Financial Report (ACFR)
2. Management Report
3. 2023 Robbinsdale Audit Presentation from MMKR

QUESTIONS:

Please contact me at 763-504-8037 or Kristen_Hoheisel@rdale.org if you have any questions.



INDEPENDENT SCHOOL DISTRICT NO. 281

Audit Report for Year Ended June 30, 2023

AUDITOR'S ROLE



OPINION ON FINANCIAL STATEMENTS

- DISTRICT AUDIT
- SINGLE AUDIT OF FEDERAL AWARDS EXPENDITURES

INTERNAL CONTROLS AND COMPLIANCE

- FINANCIAL STATEMENT AUDIT
- FEDERAL SINGLE AUDIT
- STATE LAWS AND REGULATIONS

AUDIT RESULTS



DISTRICT FINANCIAL AUDIT

- Opinions on Basic Financial Statements
 - Unmodified “Clean” Opinion

AUDIT RESULTS (CONTINUED)



INTERNAL CONTROL AND COMPLIANCE – FINANCIAL AUDIT

- Internal Controls Over Financial Reporting
 - Material Weakness – Compliance With Regulatory Reporting Deadlines
- Compliance Over Financial Reporting
 - No Findings Reported for Current Year

AUDIT RESULTS (CONTINUED)



MN LEGAL COMPLIANCE

- Minnesota Legal Compliance
 - Timely Submission of Audited Financial Data and Financial Statements
 - Annual Broker Certifications not Obtained Prior to Investment Transactions

AUDIT RESULTS – FEDERAL SINGLE AUDIT



SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

- Opinion on SEFA
 - Fairly Stated in Relation to Financial Statements
- Internal Control and Compliance
 - Compliance with Federal Reporting Deadline
 - Significant Deficiency in Internal Control Over Compliance With Federal Allowable Cost Requirements – Title I Program

FOLLOWUP ON PRIOR YEAR FINDINGS



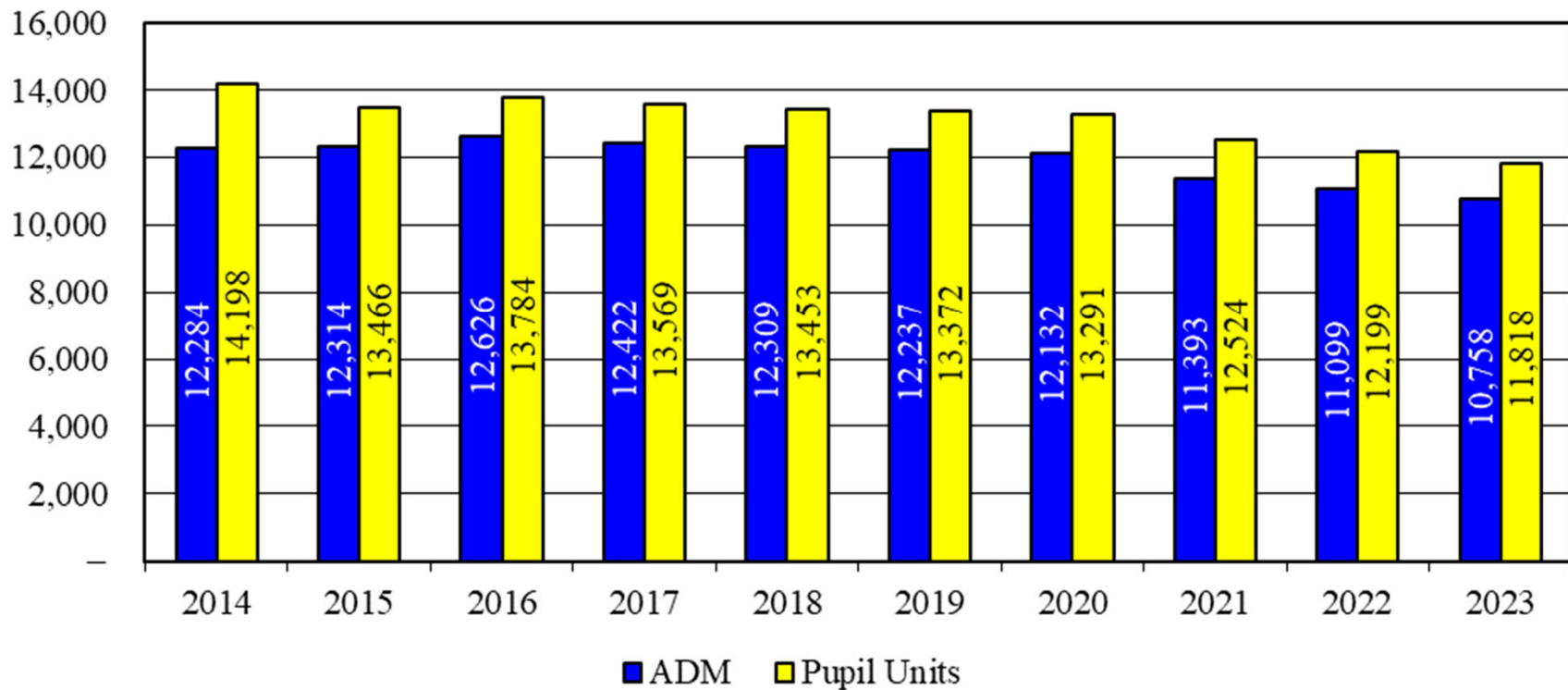
Internal Control Over Financial Reporting

- Material Weakness Reported For Fiscal Year (FY) 2022, Corrected in FY 2023
 - Material Audit Adjustment
 - No Similar Finding For FY 2023

ADJUSTED ADM AND PUPIL UNITS SERVED



Adjusted ADM and Pupil Units Served

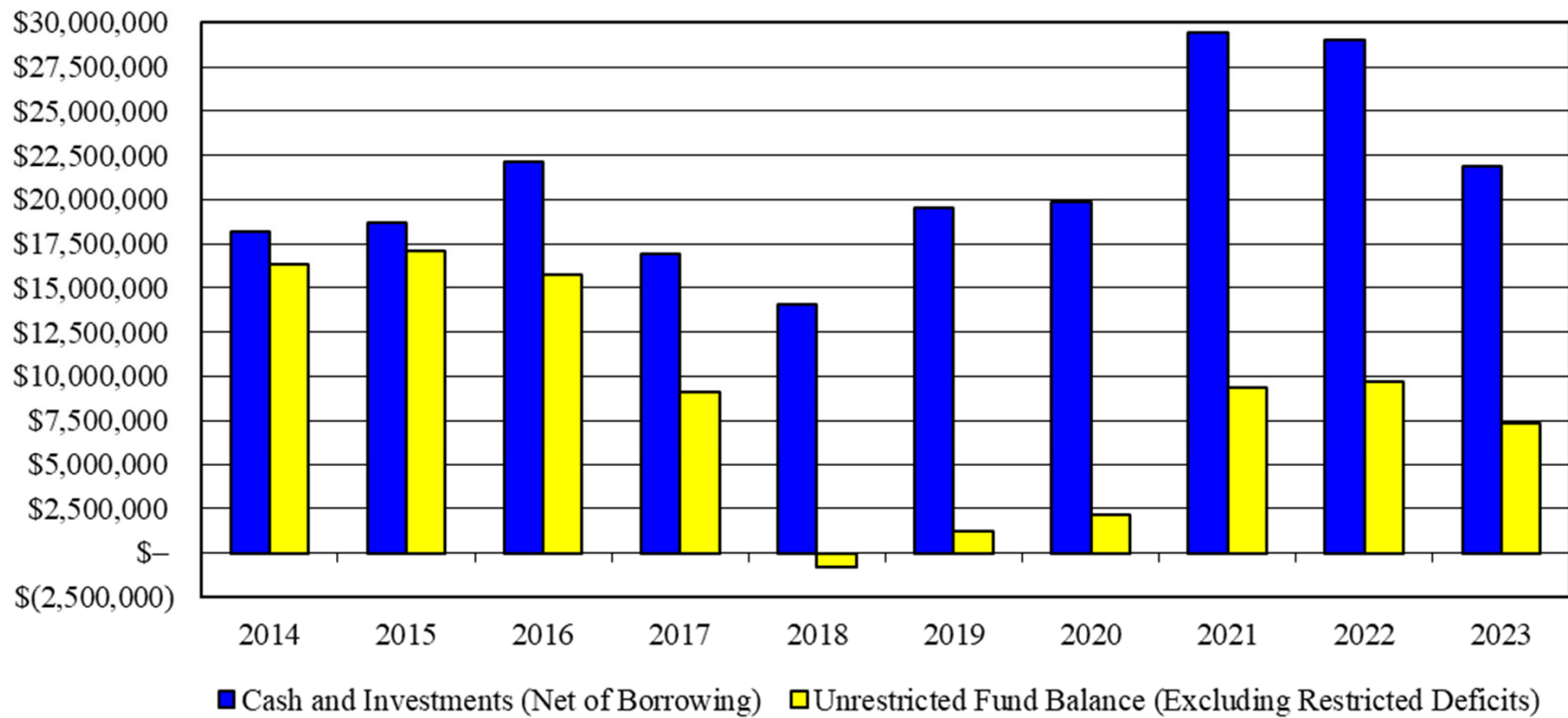


GENERAL FUND FINANCIAL POSITION



TREND ANALYSIS

General Fund Financial Position
Year Ended June 30,



GENERAL FUND

FINANCIAL POSITION (continued)

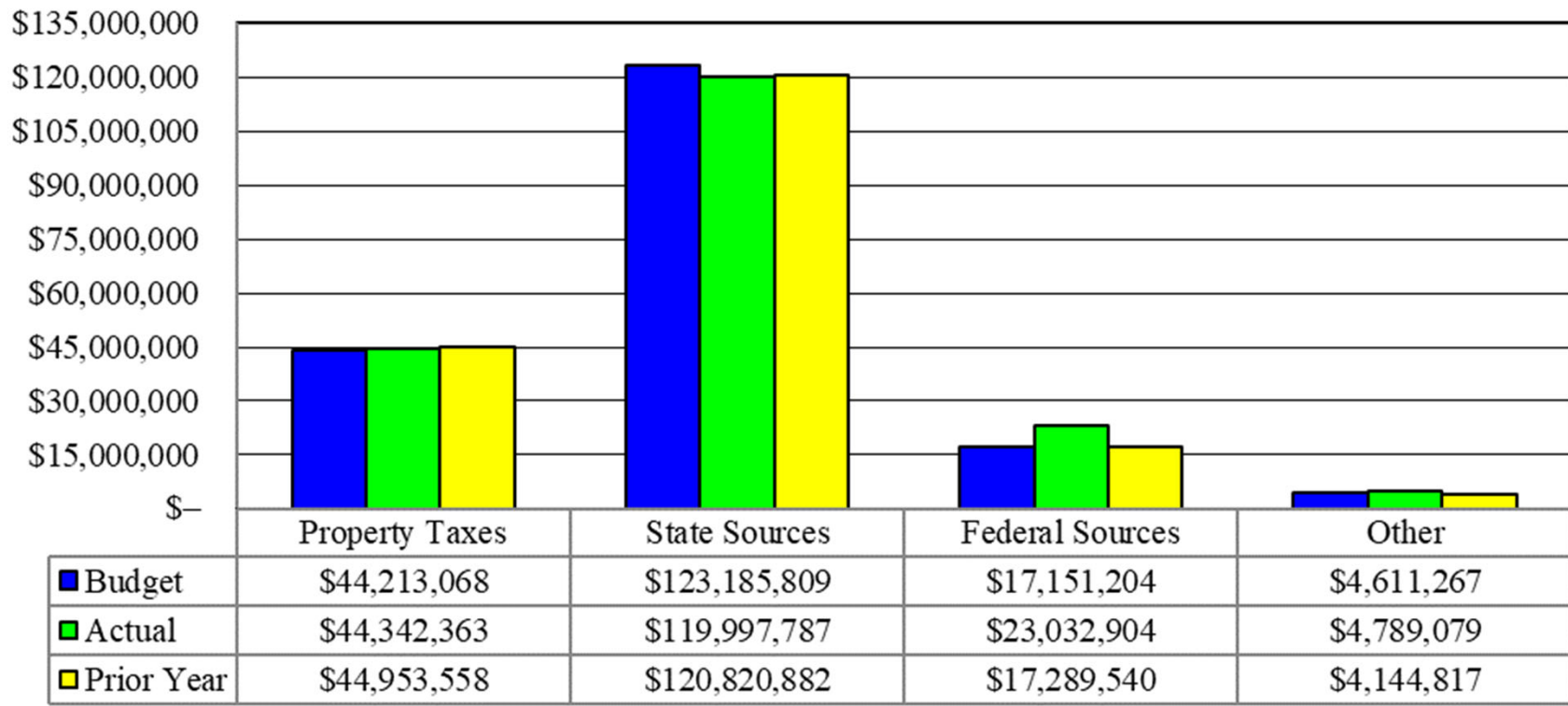
	June 30,				
	2019	2020	2021	2022	2023
Nonspendable fund balances	\$ 264,546	\$ 713,515	\$ 1,218,616	\$ 1,687,909	\$ 1,054,268
Restricted fund balances (1)	4,579,465	5,397,172	8,493,612	9,147,685	9,857,244
Unrestricted fund balances					
Assigned	1,210,419	1,507,829	1,882,535	6,960,051	1,734,895
Unassigned	—	622,412	7,502,120	2,739,848	5,644,195
Total fund balance	\$ 6,054,430	\$ 8,240,928	\$ 19,096,883	\$ 20,535,493	\$ 18,290,602
Unrestricted fund balances as a percentage of expenditures	<u>0.7%</u>	<u>1.2%</u>	<u>5.4%</u>	<u>5.2%</u>	<u>3.7%</u>
Unassigned fund balances as a percentage of expenditures	<u>—</u>	<u>0.3%</u>	<u>4.3%</u>	<u>1.5%</u>	<u>2.8%</u>

(1) Includes any deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.

GENERAL FUND REVENUE



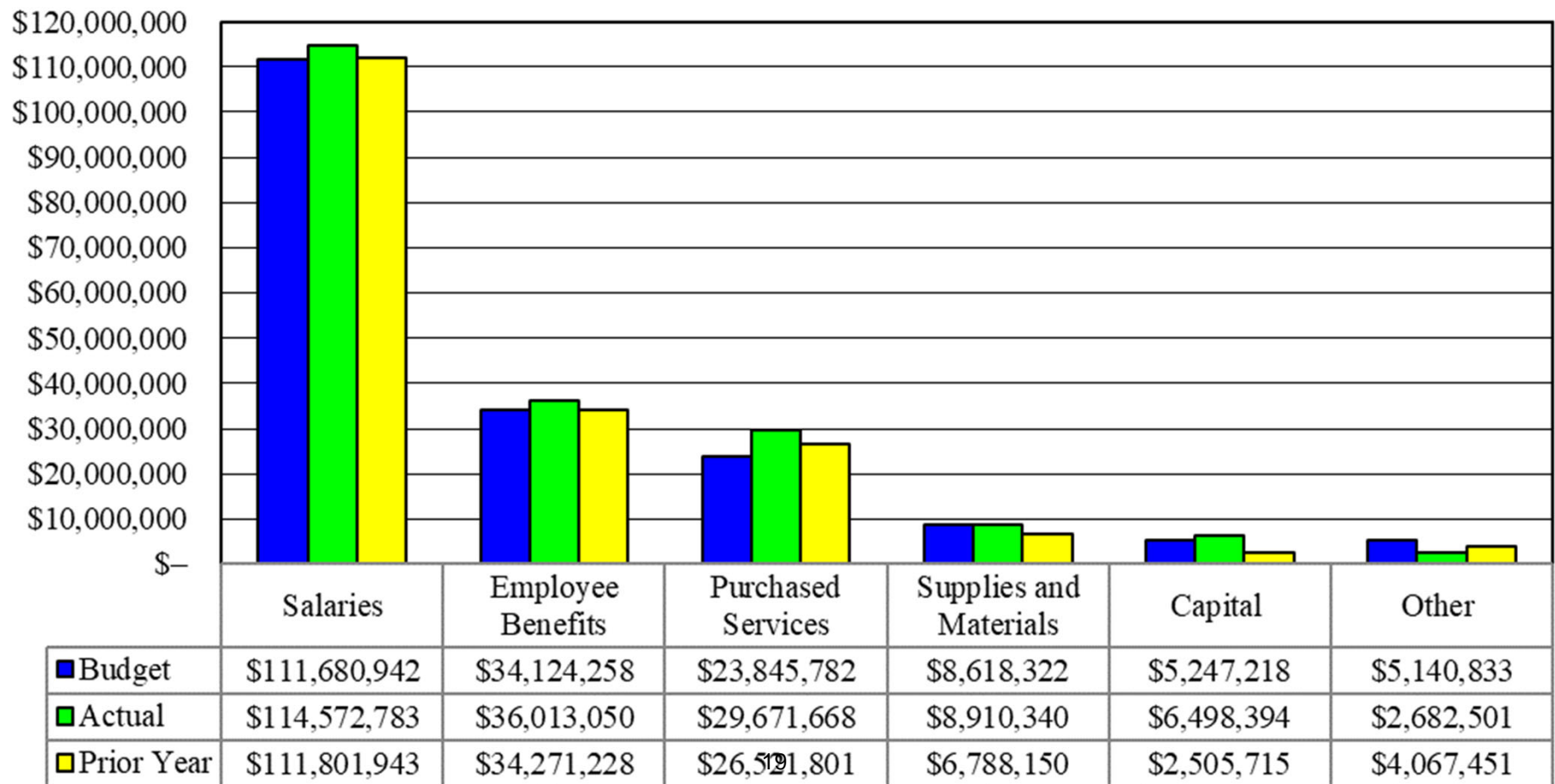
General Fund Revenue



GENERAL FUND EXPENDITURES



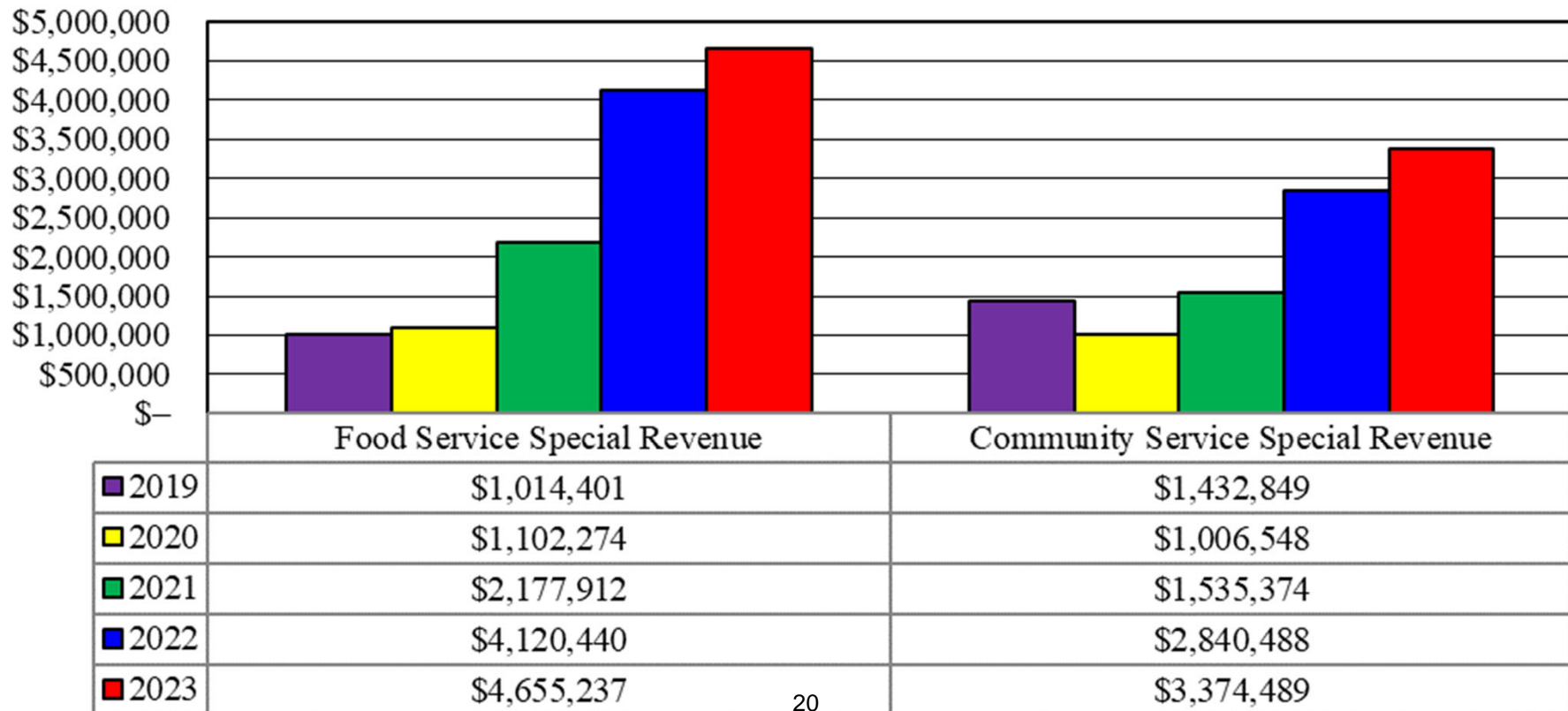
General Fund Expenditures



OTHER GOVERNMENTAL OPERATING FUNDS



Other Operating Funds
Total Fund Balances



INTERNAL SERVICE FUNDS – NET POSITION

	<u>Self-Insured Dental Benefits</u>	<u>Self-Insured Health Benefits</u>
Change in net position		
Operating revenue – contributions	\$ 1,294,710	\$ 19,864,315
Operating expenses – benefits	1,302,617	19,228,089
Operating income (loss)	(7,907)	636,226
Nonoperating revenue (expense)	31,823	2,874
Change in net position	23,916	639,100
Net position – Beginning of Year	1,322,003	(1,854,363)
Net position – End of Year	<u>\$ 1,345,919</u>	<u>\$ (1,215,263)</u>

DISTRICT-WIDE STATEMENT OF NET POSITION

	June 30,		Change
	2023	2022	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 37,793,897	\$ 41,415,082	\$ (3,621,185)
Total capital assets, net of depreciation/amortization	304,251,616	303,825,003	426,613
OPEB asset, net of deferments	5,879,713	5,615,407	264,306
Bonds, COPs, financed purchases, and leases	(214,286,318)	(209,392,887)	(4,893,431)
PERA and TRA pensions, net of deferments	(129,334,266)	(162,105,824)	32,771,558
Other adjustments	(5,449,451)	(6,889,768)	1,440,317
Total net position – governmental activities	<u>\$ (1,144,809)</u>	<u>\$ (27,532,987)</u>	<u>\$ 26,388,178</u>
Net position			
Net investment in capital assets	\$ 102,505,704	\$ 111,931,629	\$ (9,425,925)
Restricted	19,107,831	17,685,336	1,422,495
Unrestricted	<u>(122,758,344)</u>	<u>(157,149,952)</u>	<u>34,391,608</u>
Total net position	<u>\$ (1,144,809)</u>	<u>\$ (27,532,987)</u>	<u>\$ 26,388,178</u>

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ended June 30, 2023

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

**4148 Winnetka Avenue North
New Hope, Minnesota 55427-1288**



ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2023

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

Prepared by:
Finance Department

Executive Director of Finance
Ukee Dozier

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INDEPENDENT SCHOOL DISTRICT NO. 281

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INTRODUCTORY SECTION



Robbinsdale Area Schools

Independent School District 281

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

September 24, 2024

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, 2023, 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 of 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 Malloy, Montague, Karnowski, Radosevich & Co., P.A., 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, 2023, 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, 2023, 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 a separate document.

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 of our students. We are committed to ensuring an equitable and respectful educational experience for every student, family, and staff member, focusing on strengths related to: race, culture, ethnicity, home or first language, national origin, socioeconomic status, gender, sexual orientation, age, ability, religion, or physical appearance.

The Unified District Vision Consists of Four Key Goals:

- Implement policies and practices that open pathways to academic excellence for all students.
- Utilize culturally relevant teaching and personalized learning for all students.
- Engage family and community members as partners.
- Engage and empower students by amplifying student voice.

The School Board determines the mission and vision of the District and establishes goals. These goals are then monitored through workshops and frequent reports at public School Board meetings. The established district goals 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 the 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 located 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 102,224. The geographic boundary, spanning about 32 square miles, wholly 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 ninth largest school district, in terms of student numbers, serving 10,758 students during the 2022–2023 school year. The enrollment reflects a decline of 341 students. The decline reflects changes in delivery of instruction and expanded enrollment choice options in recent years. The District is projected to serve 10,500 students for the 2023–2024 school year based on its October 2023 enrollment.

The District owns and operates 23 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, 2 warehouses, an administration building, and bus garage. The majority 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 the unrestricted revenue resources. A majority 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 funding and staffing levels needed for the forthcoming year. A preliminary financial forecast is prepared by the executive director of finance 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 executive director of finance 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 School Board adopts annual budgets for all governmental funds, prepared on the same basis of accounting as the financial statements. Legal budgetary control, the level at which expenditures may not legally exceed appropriations, is at the fund level. The revenue and expenditure budgets are monitored and modified as conditions change. All revisions to the budget are approved by the School Board. The 2023 governmental funds revenue budget was \$245.6 million and the expenditures were \$248.0 million. It is the goal of the executive director of finance 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 2022–2023 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 2023, the District had voter-approved authority of \$1,834.72 per pupil unit of excess levy authority, which raises a total of approximately \$21.6 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 2023.

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. At June 30, 2023, 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 3.0 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, 2022. In order 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,

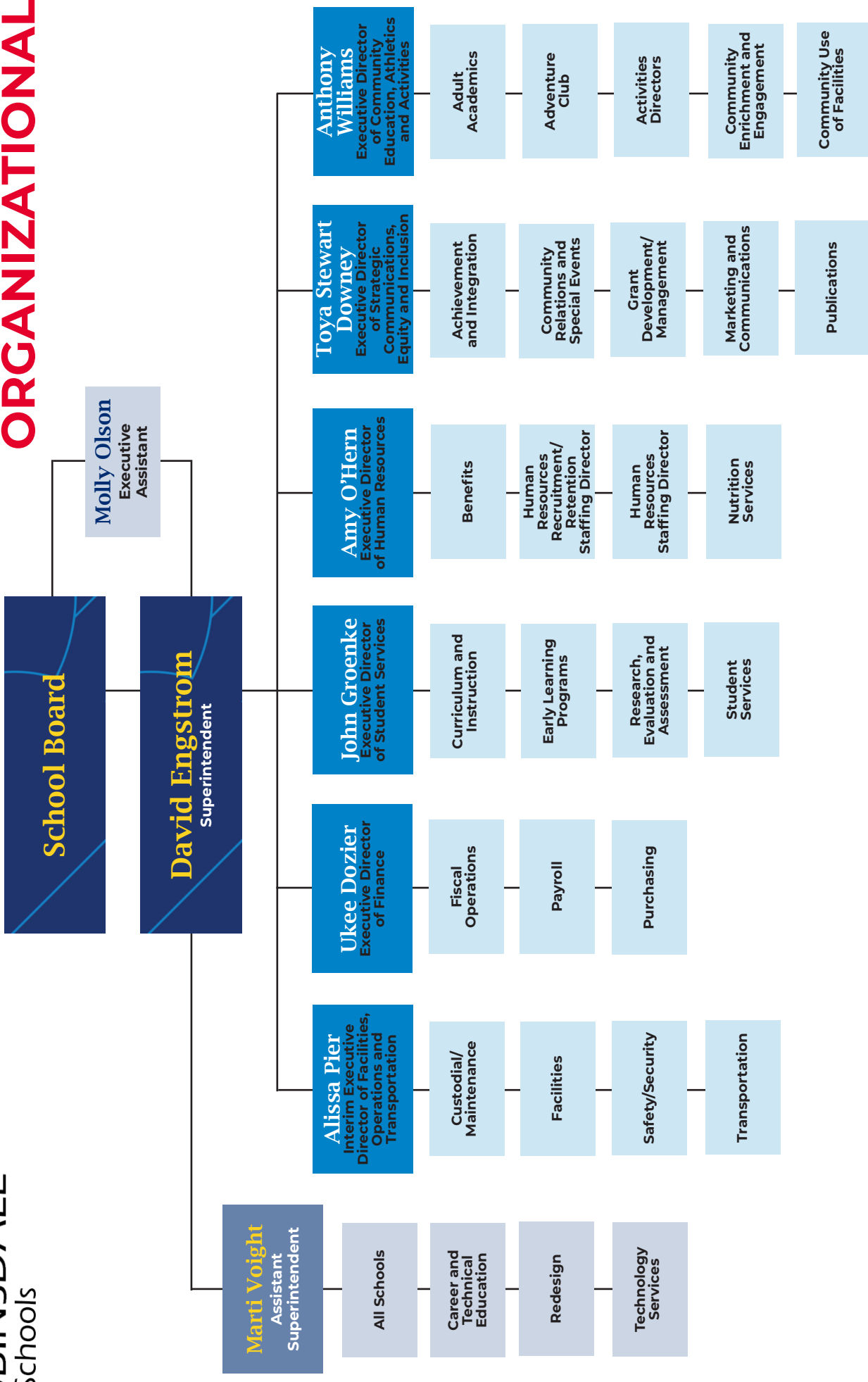


Virginia R. Verbrugge
Assistant Director of Finance



Marti Voight
Interim Superintendent

SUPERINTENDENT'S ORGANIZATIONAL CHART



INDEPENDENT SCHOOL DISTRICT NO. 281

School Board and Administration
Year Ended June 30, 2023

SCHOOL BOARD

	<u>Position</u>
Greta Evans-Becker	Chair
Kim Holmes	Vice Chair
John Vento	Treasurer
Sharon Brooks	Clerk
Helen Bassett	Director
ReNae Bowman	Director
Caroline Long	Director

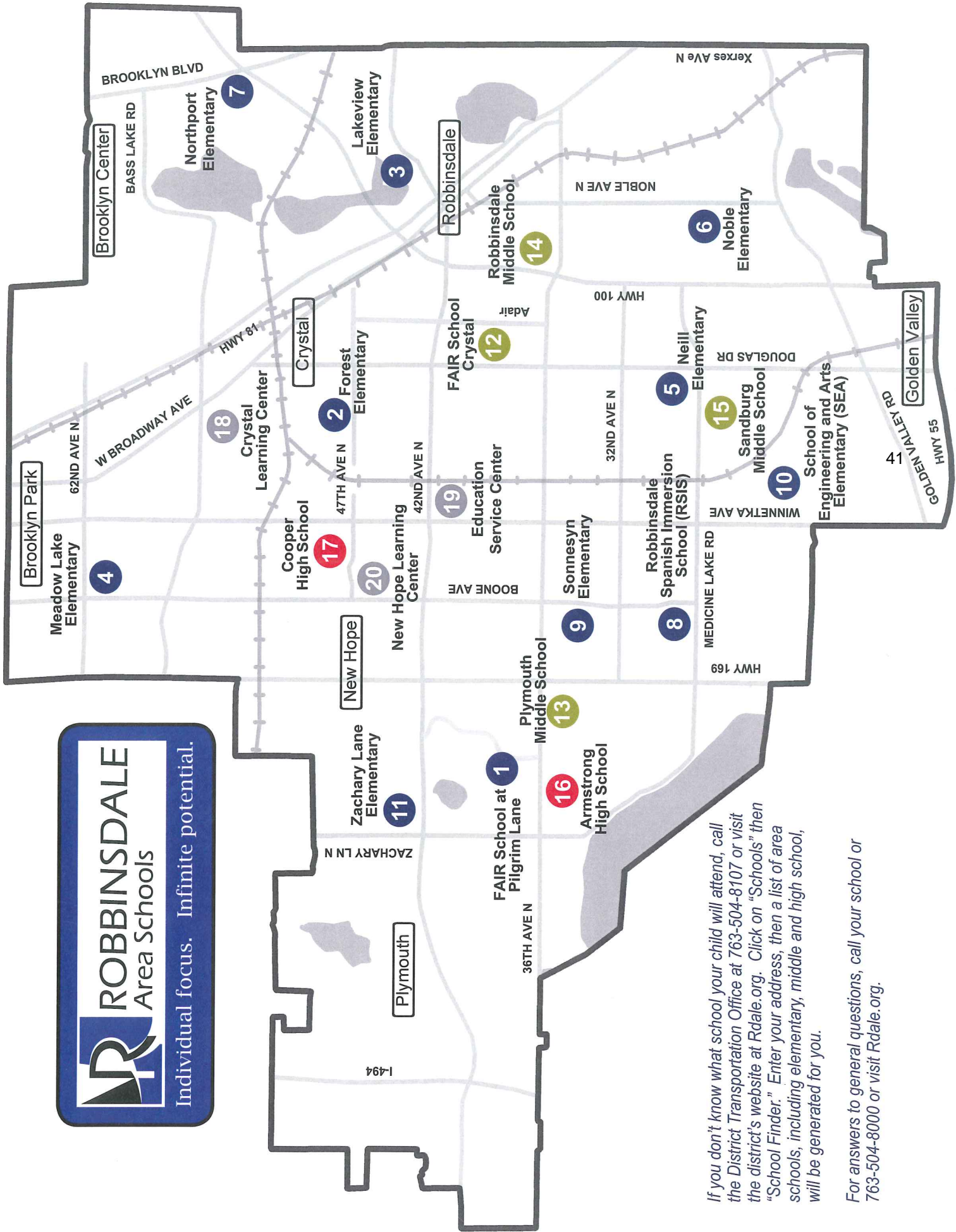
ADMINISTRATION

<u>Cabinet</u>	
David Engstrom	Superintendent
Marti Voight	Assistant Superintendent
Alissa Pier	Interim Executive Director of Facilities, Operations, and Transportation
Ukee Dozier	Executive Director of Finance
John Groenke	Executive Director of Student Services
Amy O'Hern	Executive Director of Human Resources
Toya Stewart Downey	Executive Director of Strategic Communications, Equity, and Inclusion
Anthony Williams	Executive Director of Community Education, Athletics and Activities



ROBBINSDALE Area Schools

Individual focus. Infinite potential.



If you don't know what school your child will attend, call the District Transportation Office at 763-504-8107 or visit the district's website at Rdale.org. Click on "Schools" then "School Finder." Enter your address, then a list of area schools, including elementary, middle and high school, will be generated for you.

For answers to general questions, call your school or 763-504-8000 or visit Rdale.org.

Robbinsdale Area Schools

Elementary Schools

1. **FAIR School at Pilgrim Lane**
3725 Pilgrim Lane North
Plymouth MN 55441
763-504-8400
fair.rdale.org
2. **Forest Elementary**
6800 47th Avenue North
Crystal, MN 55428
763-504-7900
foe.rdale.org
3. **Lakeview Elementary**
4110 Lake Drive North
Robbinsdale, MN 55422
763-504-4100
lve.rdale.org
4. **Meadow Lake Elementary**
8525 62nd Avenue North
New Hope, MN 55428
763-504-7700
mle.rdale.org
5. **Neill Elementary**
6600 Medicine Lake Road
Crystal, MN 55427
763-504-7400
ene.rdale.org
6. **Noble Elementary**
2601 Noble Avenue North
Golden Valley, MN 55422
763-504-4000
noe.rdale.org
7. **Northport Elementary**
5421 Brooklyn Boulevard
Brooklyn Center, MN 55429
763-504-7800
npe.rdale.org
8. **Robbinsdale Spanish Immersion School (RSIS)**
8808 Medicine Lake Road
New Hope, MN 55427
763-504-4400
rsi.rdale.org
9. **Sonnexyn Elementary**
3421 Boone Avenue North
New Hope, MN 55427
763-504-7600
see.rdale.org
10. **School of Engineering and Arts Elementary (SEA)**
1751 Kelley Dr.
Golden Valley, MN 55427
763-504-7200
sea.rdale.org
11. **Zachary Lane Elementary**
4350 Zachary Lane N.
Plymouth, MN 55442
763-504-7300
zle.rdale.org

Revised 6-13-2018

Middle Schools

12. **FAIR School Crystal**
3915 Adair Ave N
Crystal, MN 55422
(763) 971-4500
fair.rdale.org
13. **Plymouth Middle School**
10011 36th Avenue North
Plymouth, MN 55441
763-504-7100
pms.rdale.org
14. **Robbinsdale Middle School**
Robbinsdale Area Learning Campus
3730 Toledo Avenue North
Robbinsdale, MN 55422
763-504-4800
rms.rdale.org
15. **Sandburg Middle School**
2400 Sandburg Lane
Golden Valley, MN 55427
763-504-8200
sms.rdale.org

High Schools

16. **Armstrong High School**
10635 36th Avenue North
Plymouth, MN 55441
763-504-8800
ahs.rdale.org
17. **Cooper High School**
8230 47th Avenue North
New Hope, MN 55428
763-504-8500
chs.rdale.org

Learning and Service Centers

18. **Crystal Learning Center**
305 Willow Bend
Crystal, MN 55428
763-504-8300
19. **Education Service Center**
4148 Winnetka Avenue North
New Hope, MN 55427
763-504-8000 (Main Switchboard)
763-504-8107 (Transportation)
20. **New Hope Learning Center**
8301 47th Avenue North
New Hope, MN 55428
763-504-4160



ROBBINSDALE
Area Schools

Individual focus. Infinite potential.



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

**Independent School District 281 -
Robbinsdale Area Schools**

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2022.**

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



A handwritten signature in black ink, reading 'John W. Hutchison'. The signature is written in a cursive style.

**John W. Hutchison
President**

A handwritten signature in black ink, reading 'Siobhán McMahon'. The signature is written in a cursive style.

**Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director**

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FINANCIAL SECTION



PRINCIPALS

Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT

To the School Board and Management of
Independent School District No. 281
New Hope, Minnesota

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Independent School District No. 281 (the District) as of and for the year ended June 30, 2023, 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, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

(continued)

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

(continued)

REQUIRED SUPPLEMENTARY INFORMATION

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

SUPPLEMENTARY INFORMATION

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

OTHER INFORMATION

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

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

PRIOR YEAR COMPARATIVE INFORMATION

We have previously audited the District's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated June 29, 2023. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

(continued)

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Malloy, Montague, Karnowski, Radosevich & Co., P. A.

Minneapolis, Minnesota
September 24, 2024

INDEPENDENT SCHOOL DISTRICT NO. 281

Management's Discussion and Analysis Fiscal Year Ended June 30, 2023

This section of Independent School District No. 281, Robbinsdale Area Schools' (the District) Annual Comprehensive Financial Report (ACFR) presents management's discussion and analysis (MD&A) of the District's financial performance during the fiscal year ended June 30, 2023. Please read it in conjunction with the other components of the District's ACFR.

FINANCIAL HIGHLIGHTS

- The District's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources at June 30, 2023 by \$1.1 million (deficit net position).
- Government-wide revenues totaled \$234.1 million and expenses were \$207.7 million, resulting in a \$26.4 million increase in the District's total net position during the year.
- The General Fund's total fund balance (under the governmental fund presentation) decreased \$2.2 million during the year, compared to a \$0.5 million increase projected in the final budget.
- The District's long-term liabilities of \$358.4 million at year-end represented an increase of \$69.2 million from the previous year. This change was mainly related to increases of \$65.2 million in the District's proportionate share of unfunded pension liabilities for two state-wide pension plans administered by the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA).

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the ACFR consists of the following parts:

- Independent Auditor's Report;
- MD&A;
- Basic financial statements, including the government-wide financial statements, fund financial statements, and the notes to basic financial statements;
- Required supplementary information; and
- Supplementary information, consisting of combining and individual fund statements and schedules.

The following explains the two types of statements included in the basic financial statements:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements (Statement of Net Position and Statement of Activities) report information about the District as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position includes *all* of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

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

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

In the government-wide financial statements, the District's activities are all shown in one category titled "governmental activities." These activities, including regular and special education, transportation, administration, food service, and community education, are primarily financed with state aids and property taxes.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's *funds*, focusing on its most significant or "major" funds, rather than the District as a whole. Funds that do not meet the threshold to be classified as major funds are called "nonmajor" funds, and include the Food Service and Community Service Special Revenue funds. Detailed financial information for nonmajor funds is presented as supplementary information.

Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. For Minnesota schools, funds are established in accordance with Uniform Financial Accounting and Reporting Standards in accordance with statutory requirements and accounting principles generally accepted in the United States of America.

The District maintains the following kinds of funds:

Governmental Funds – The District's basic services are included in governmental funds, which generally focus on: 1) how *cash and other financial assets* that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. Consequently, the governmental fund financial statements provide a detailed *short-term* view that helps to determine whether there are more or less financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide financial statements, we provide additional information (reconciliation schedules) immediately following the governmental fund financial statements that explain the relationship (or differences) between these two types of financial statement presentations.

Proprietary Funds – The District maintains one type of proprietary fund. Internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses its internal service funds to account for its employee dental and medical self-insurance plan activities. These services have been included within governmental activities in the government-wide financial statements. Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Funds – The District is the trustee, or fiduciary, for assets that belong to other organizations. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. We exclude these activities from the government-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Table 1 is a summarized view of the District's Statement of Net Position:

	2023	2022
Assets		
Current and other assets	\$ 127,275,933	\$ 124,024,600
Capital assets, net of depreciation/amortization	304,251,616	303,825,003
Total assets	\$ 431,527,549	\$ 427,849,603
Deferred outflows of resources		
OPEB plan deferments	\$ 1,546,226	\$ 1,268,955
Pension plan deferments	41,256,546	43,051,713
Total deferred outflows of resources	\$ 42,802,772	\$ 44,320,668
Liabilities		
Current and other liabilities	\$ 17,579,451	\$ 16,383,663
Long-term liabilities, including due within one year	358,444,631	289,233,565
Total liabilities	\$ 376,024,082	\$ 305,617,228
Deferred inflows of resources		
Property taxes levied for subsequent year	\$ 68,757,234	\$ 63,296,440
OPEB plan deferments	1,187,623	1,564,052
Pension plan deferments	29,506,191	129,225,538
Total deferred inflows of resources	\$ 99,451,048	\$ 194,086,030
Net position		
Net investment in capital assets	\$ 102,505,704	\$ 111,931,629
Restricted	19,107,831	17,685,336
Unrestricted	(122,758,344)	(157,149,952)
Total net position	\$ (1,144,809)	\$ (27,532,987)

The District's financial position is the product of many factors. For example, the determination of the net investment in capital assets involves many assumptions and estimates, such as current and accumulated depreciation/amortization amounts. Differences in useful lives and capitalization policies may produce a significant difference in the calculated amounts. The other major factors in determining net position, as compared to fund balances are the liabilities for long-term severance, compensated absences, pension, and other post-employment benefits (OPEB), which impacts the unrestricted portion of net position.

The decrease in net investment in capital assets was mainly due to current year depreciation/amortization. Increases in net position restricted for food service, community service, and other state funding restrictions contributed to the overall increase in restricted net position. The improvement in unrestricted net position, along with the changes in long-term liabilities and deferred outflows/inflows of resources, are mainly attributable to changes in the District's share of unfunded pension liabilities and related deferments reported for the state-wide PERA and TRA pension plans.

Table 2 presents a condensed version of the Change in Net Position of the District:

	<u>2023</u>	<u>2022</u>
Revenues		
Program revenues		
Charges for services	\$ 7,715,184	\$ 5,555,089
Operating grants and contributions	34,457,865	37,634,633
General revenues		
Property taxes	67,238,749	66,246,526
General grants and aids	120,609,840	114,267,827
Other	4,058,843	3,007,823
Total revenues	<u>234,080,481</u>	<u>226,711,898</u>
Expenses		
Administration	6,341,329	7,022,554
District support services	7,642,191	10,102,689
Elementary and secondary regular instruction	64,957,769	75,765,485
Vocational education instruction	940,887	1,241,992
Special education instruction	24,573,782	29,940,336
Instructional support services	12,247,396	12,265,884
Pupil support services	23,397,500	24,241,745
Sites and buildings	44,587,236	37,321,186
Fiscal and other fixed cost programs	591,978	506,401
Food service	7,238,539	7,354,712
Community service	9,682,718	8,404,889
Interest and fiscal charges	5,490,978	5,525,895
Total expenses	<u>207,692,303</u>	<u>219,693,768</u>
Change in net position	26,388,178	7,018,130
Net position – beginning	<u>(27,532,987)</u>	<u>(34,551,117)</u>
Net position – ending	<u>\$ (1,144,809)</u>	<u>\$ (27,532,987)</u>

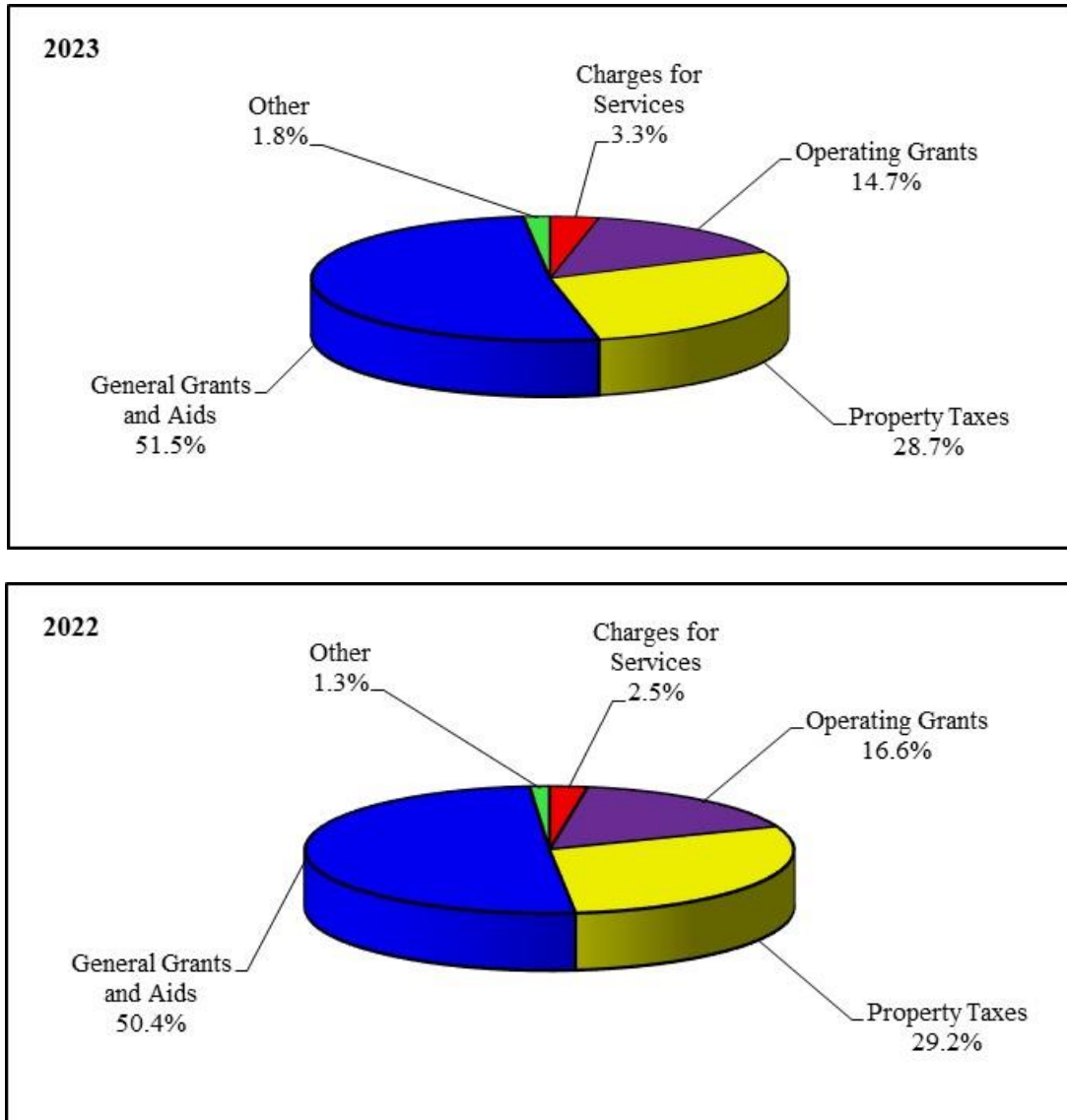
This table is presented on an accrual basis of accounting, and it includes all of the governmental activities of the District. This statement includes depreciation and amortization expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal.

Government-wide revenues increased \$7.4 million (3.3 percent) from the prior year. The increase in charges for services and decrease in operating grants both resulted mainly from child nutrition program changes, which returned to a more traditional model in the current year after operating under a program that provided free federally-funded meals to all students in the prior year. The increase in general grants and aids related mainly to the District utilizing more federal COVID-19 relief grant funding in fiscal 2023. Other revenue was up due to improved investment earnings.

Government-wide expenses decreased \$12.0 (5.5 percent) from last year. The largest factor in this decrease was the impact of changes to reported pension expenses from the state-wide pension plans.

Figures A and B show further analysis of these revenue sources and expense functions:

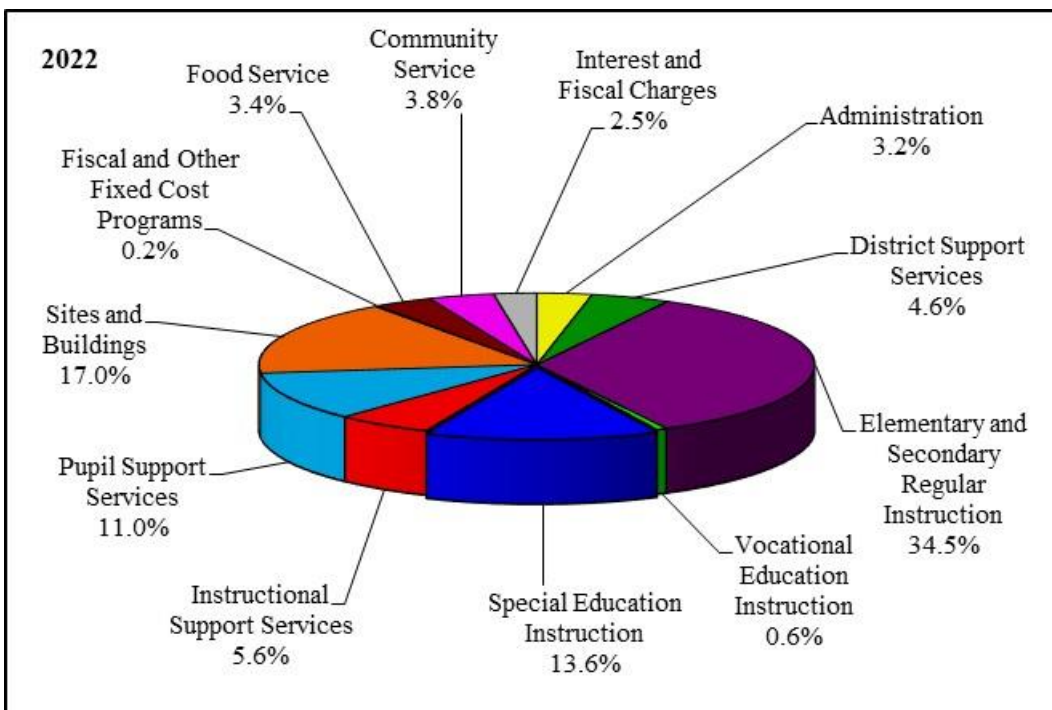
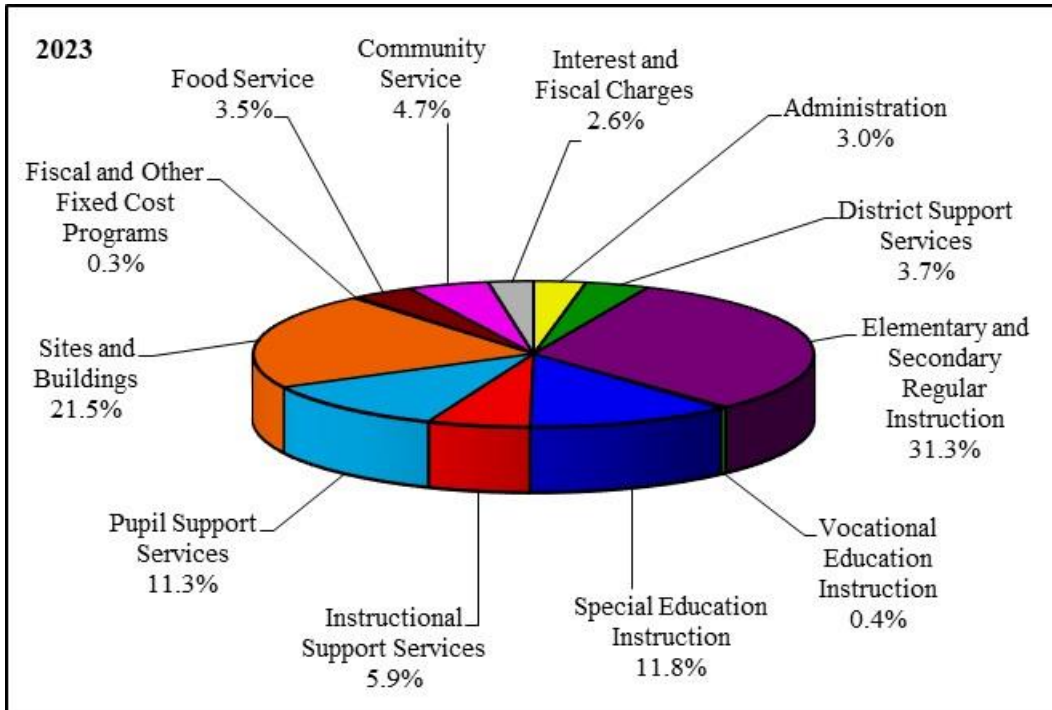
Figure A – Sources of Revenues for Fiscal Years 2023 and 2022



The largest share of the District’s revenue is received from the state, including the general education aid formula and most of the operating grants.

Property taxes are generally the next largest source of funding. The level of funding property tax sources provide is not only dependent on taxpayers of the District by way of operating and building referenda, but also by decisions made by the Legislature in the mix of state aid and local effort in a variety of funding formulas.

Figure B – Expenses for Fiscal Years 2023 and 2022



The District’s expenses are predominately related to educating students. Programs (or functions), such as elementary and secondary regular instruction, vocational education instruction, special education instruction, and instructional support services are directly related to classroom instruction, while the rest of the programs support instruction and other necessary costs to operate the District.

Fluctuations of expenses between programs in recent years have mainly been due to changes in PERA and TRA pension costs, which have a greater impact in program areas with higher proportions of personnel costs.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is reflected in its governmental funds. Table 3 shows the change in total fund balances of each of the District's governmental funds:

	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>Percent Change</u>
Major funds				
General	\$ 18,290,602	\$ 20,535,493	\$ (2,244,891)	(10.9%)
Capital Projects – Building				
Construction	9,503,879	11,876,897	(2,373,018)	(20.0%)
Debt Service	1,969,690	2,041,764	(72,074)	(3.5%)
Nonmajor funds				
Food Service Special Revenue	4,655,237	4,120,440	534,797	13.0%
Community Service Special Revenue	3,374,489	2,840,488	534,001	18.8%
Total governmental funds	<u>\$ 37,793,897</u>	<u>\$ 41,415,082</u>	<u>\$ (3,621,185)</u>	(8.7%)

Analysis of the General Fund

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

Table 4 summarizes the amendments to the General Fund budget:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Change</u>	<u>Percent Change</u>
Revenue	<u>\$ 185,695,070</u>	<u>\$ 189,161,348</u>	<u>\$ 3,466,278</u>	<u>1.9%</u>
Expenditures	<u>\$ 190,770,270</u>	<u>\$ 188,657,355</u>	<u>\$ (2,112,915)</u>	<u>(1.1%)</u>
Other financing sources	<u>\$ –</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>–</u>

The District is required to adopt an operating budget prior to the beginning of its fiscal year, referred to above as the original budget. During the year, the District amended that budget for known changes in circumstances, such as enrollment levels, legislative funding, availability of federal grant awards, and employee contract settlements.

Table 5 summarizes the operating results of the General Fund:

Table 5 General Fund Operating Results					
	2023 Actual	Over (Under) Final Budget		Over (Under) Prior Year	
		Amount	Percent	Amount	Percent
Revenue	\$ 192,162,133	\$ 3,000,785	1.6%	\$ 4,953,336	2.6%
Expenditures	198,348,736	\$ 9,691,381	5.1%	\$ 12,392,448	6.7%
Other financing sources	<u>3,941,712</u>	\$ 3,921,712	19,608.6%	\$ 3,755,611	2,018.0%
Net change in fund balances	<u><u>\$ (2,244,891)</u></u>				

The fund balance of the General Fund decreased \$2,244,891 from the prior year, compared to a \$523,993 increase planned in the final budget.

General Fund revenues were 1.6 percent over budget, primarily due to revenue from pandemic-related federal grants, partially offset by state revenue sources coming in below projections. The revenue growth over the prior year was also primarily due to more federal sources recognized through pandemic-related grants, partially offset by decreases in state aids due to declining enrollment.

General Fund expenditures were 5.1 percent over budget and up 6.7 percent from last year, primarily related to contractual and inflationary increases to salaries and benefits, higher transportation service costs, and increased leasing activity.

The budget variance and increase in other financing sources mainly relate to a new building lease valued at \$3.8 million entered into during the year, which is reflected as a capital outlay expenditure and an offsetting other financing source.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER FUNDS

Capital Projects – Building Construction Fund

Capital Projects – Building Construction Fund expenditures exceeded revenues and other financing sources exceeded expenditures by \$2,373,018 in fiscal 2023, due to the progress on various improvement and facilities maintenance projects financed with the proceeds of facilities maintenance bonds issued over the last two fiscal years. The District had fund balances of \$9,503,879 at year-end available for various capital purposes.

Debt Service Fund

Expenditures exceeded revenues and other financing sources by \$72,074 in the Debt Service Fund. The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. The year-end fund balance of \$1,969,690 is available for meeting future debt service obligations.

Nonmajor Governmental Funds

Revenue and other financing sources exceeded expenditures in the District's two nonmajor funds by a total of \$1,068,798 in fiscal 2023.

The Food Service Special Revenue Fund had an increase in fund balance of \$534,797, compared to an increase of \$931,878 planned in the budget, ending the year with a fund balance of \$4,655,237. Revenue for the year was \$7,854,690, a decrease \$1,716,746 from the prior year and \$198,706 under budget. Federal revenue decreased \$3,122,171 from the prior year, due to the District operating its child nutrition program as a Seamless Summer Option program in fiscal 2022, which provided federally-funded free meals to all school-aged children. This was partially offset by an increase of \$1,297,845 in meal sales, as the District returned to a more traditional child nutrition program model in fiscal 2023. Expenditures were \$199,650 over budget, mainly in personnel costs.

The June 30, 2023 fund balance of the Community Service Special Revenue Fund was \$3,374,489, an increase of \$534,001 from the prior year, compared to a budgeted increase of \$189,816. Revenue was \$600,349 higher than last year, mainly in program fees and improved investment earnings. Expenditures were \$1,371,462 higher than last year, mainly in salaries, benefits, and purchased services.

Analysis of Internal Service Funds

Internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. The District maintains two internal service funds used to account for its self-insured dental and medical health insurance functions.

Operating revenues (charges assessed to the governmental funds) for the internal service funds for fiscal 2023 totaled \$21,159,025, which was an increase of \$1,421,835 from fiscal year 2022 operating revenues of \$19,737,190. Operating expenses totaled \$20,530,706, which represents a decrease of \$834,197 from the fiscal year 2022 operating expenditures of \$834,197, due to a decrease in medical claims.

The net position balance for all internal service funds as of June 30, 2023 was \$130,656, an increase of \$663,016 from the prior year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

Table 6 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation and amortization expense for fiscal years ended June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Land	\$ 1,218,930	\$ 1,218,930	\$ -
Construction in progress	9,507,107	4,318,239	5,188,868
Land improvements	10,768,822	9,556,492	1,212,330
Buildings	515,623,853	505,889,614	9,734,239
Furniture and equipment	38,328,686	35,700,390	2,628,296
Leases – buildings and improvements	9,725,807	6,131,555	3,594,252
Leases – equipment	457,272	425,591	31,681
Less accumulated depreciation/amortization	<u>(281,378,861)</u>	<u>(259,415,808)</u>	<u>(21,963,053)</u>
Total	<u><u>\$ 304,251,616</u></u>	<u><u>\$ 303,825,003</u></u>	<u><u>\$ 426,613</u></u>
Depreciation/amortization expense	<u><u>\$ 22,178,584</u></u>	<u><u>\$ 21,686,615</u></u>	<u><u>\$ 491,969</u></u>

By the end of 2023, the District had invested in a broad range of capital assets, including school buildings, athletic facilities, and other equipment for various instructional programs (see Table 6).

The changes presented in the table above reflect the ongoing activity and completion of projects at district sites during fiscal year 2023, consistent with the activity of the Capital Projects – Building Construction Fund discussed on the previous page.

The additions of lease assets and the increase in depreciation/amortization expense were impacted by the addition of a new lease for building space during the year.

The District defines capital assets as those with an initial, individual cost of \$5,000 or more, which benefit more than one fiscal year.

Additional details about capital assets can be found in Note 3 of the notes to basic financial statements.

Long-Term Liabilities

Table 7 illustrates the components of the District's long-term liabilities and changes from the prior year:

	<u>2023</u>	<u>2022</u>	<u>Change</u>
General obligation bonds	\$ 188,495,000	\$ 185,135,000	\$ 3,360,000
Certificates of participation	5,440,000	6,050,000	(610,000)
Unamortized premiums	9,099,167	9,819,882	(720,715)
Financed purchases	2,358,554	2,586,656	(228,102)
Lease liabilities	8,893,597	5,801,349	3,092,248
Compensated absences payable	1,543,847	1,473,197	70,650
Severance benefits payable	1,529,845	2,435,482	(905,637)
Net pension liability	<u>141,084,621</u>	<u>75,931,999</u>	<u>65,152,622</u>
Total	<u>\$ 358,444,631</u>	<u>\$ 289,233,565</u>	<u>\$ 69,211,066</u>

The increase in general obligation bonds is due to the issuance of general obligation facilities maintenance bonds during fiscal year 2023, offset by scheduled principal payments. The change in certificates of participation and financed purchases was due to the scheduled principal payments during the current year. The increase in lease liabilities is mainly due to a new lease for building space as previously discussed.

The difference in the net pension liability reflects the change in the District's proportionate share of the state-wide PERA and TRA pension plans.

The state limits the amount of general obligation debt the District can issue to 15 percent of the market value of all taxable property within the District's corporate limits (see Table 8):

District's market value	\$ 13,629,682,300
Limit rate	<u>15%</u>
Legal debt limit	<u>\$ 2,044,452,345</u>

Additional details about the District's long-term liabilities activity can be found in Note 4 of the notes to basic financial statements.

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved operating referendum, the District is dependent on the state of Minnesota for a majority of its revenue authority.

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the state of Minnesota for educational resources. The Legislature has added \$275, or 4.00 percent, per pupil to the basic general education funding formula for fiscal year 2024, and an additional \$143, or 2.00 percent, per pupil to the formula for fiscal year 2025. The Legislature also increased special education cross-subsidy aid from 6.4 percent of the cross-subsidy to 44.0 percent.

The amount of funding a district receives is also dependent on the number of students it serves, meaning attracting and retaining students is critical to the District's financial well-being.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This ACFR is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this ACFR, or need additional financial information, contact the Finance Department, Independent School District No. 281, 4148 Winnetka Avenue North, New Hope, Minnesota 55427.

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 281

Statement of Net Position
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	Governmental Activities	
	2023	2022
Assets		
Cash and temporary investments	\$ 56,845,997	\$ 64,115,809
Receivables		
Current taxes	35,812,914	33,371,830
Delinquent taxes	562,340	560,421
Accounts and interest	640,233	452,174
Due from other governmental units	25,805,561	16,774,833
Due from post-employment benefits trust	945,795	1,055,343
Inventory	367,291	417,697
Prepaid items	772,893	1,364,190
Restricted assets – temporarily restricted		
Cash and investments for capital projects	1,799	1,799
Net OPEB asset	5,521,110	5,910,504
Capital assets		
Not depreciated/amortized	10,726,037	5,537,169
Depreciated/amortized, net	293,525,579	298,287,834
Total capital assets, net	<u>304,251,616</u>	<u>303,825,003</u>
Total assets	431,527,549	427,849,603
Deferred outflows of resources		
OPEB plan deferments	1,546,226	1,268,955
Pension plan deferments	41,256,546	43,051,713
Total deferred outflows of resources	<u>42,802,772</u>	<u>44,320,668</u>
Total assets and deferred outflows of resources	<u>\$ 474,330,321</u>	<u>\$ 472,170,271</u>
Liabilities		
Salaries payable	\$ 1,579,882	\$ 1,751,032
Accounts and contracts payable	12,399,343	10,754,944
Accrued interest payable	2,945,437	2,835,673
Due to other governmental units	423,546	715,647
Unearned revenue	231,243	326,367
Long-term liabilities		
Due within one year	19,156,017	18,093,656
Due in more than one year	339,288,614	271,139,909
Total long-term liabilities	<u>358,444,631</u>	<u>289,233,565</u>
Total liabilities	376,024,082	305,617,228
Deferred inflows of resources		
Property taxes levied for subsequent year	68,757,234	63,296,440
OPEB plan deferments	1,187,623	1,564,052
Pension plan deferments	29,506,191	129,225,538
Total deferred inflows of resources	<u>99,451,048</u>	<u>194,086,030</u>
Net position		
Net investment in capital assets	102,505,704	111,931,629
Restricted for		
Capital asset acquisition	8,629,453	8,714,248
Food service	4,770,050	4,256,789
Community service	3,352,064	2,763,530
Other purposes (state funding restrictions)	2,356,264	1,950,769
Unrestricted	<u>(122,758,344)</u>	<u>(157,149,952)</u>
Total net position	<u>(1,144,809)</u>	<u>(27,532,987)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 474,330,321</u>	<u>\$ 472,170,271</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

Statement of Activities
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

Functions/Programs	2023			2022	
	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Governmental Activities
Governmental activities					
Administration	\$ 6,341,329	\$ -	\$ -	\$ (6,341,329)	\$ (7,022,554)
District support services	7,642,191	140,096	-	(7,502,095)	(9,921,699)
Elementary and secondary regular instruction	64,957,769	565,398	3,495,432	(60,896,939)	(70,898,591)
Vocational education instruction	940,887	-	41,903	(898,984)	(1,201,729)
Special education instruction	24,573,782	868,063	19,988,152	(3,717,567)	(11,073,197)
Instructional support services	12,247,396	4,271	169,837	(12,073,288)	(12,117,578)
Pupil support services	23,397,500	60,795	297,319	(23,039,386)	(23,157,245)
Sites and buildings	44,587,236	29,300	-	(44,557,936)	(37,219,191)
Fiscal and other fixed cost programs	591,978	-	-	(591,978)	(506,401)
Food service	7,238,539	1,378,103	6,374,889	514,453	2,214,459
Community service	9,682,718	4,669,158	4,090,333	(923,227)	(74,425)
Interest and fiscal charges	5,490,978	-	-	(5,490,978)	(5,525,895)
Total governmental activities	\$ 207,692,303	\$ 7,715,184	\$ 34,457,865	(165,519,254)	(176,504,046)
General revenues					
Taxes					
Property taxes, for general purposes				44,375,882	44,967,173
Property taxes, for community service				2,197,606	2,145,322
Property taxes, for debt service				20,665,261	19,134,031
General grants and aids				120,609,840	114,267,827
Other general revenues				2,517,473	3,028,496
Investment earnings (charges)				1,541,370	(20,673)
Total general revenues				191,907,432	183,522,176
Change in net position				26,388,178	7,018,130
Net position – beginning				(27,532,987)	(34,551,117)
Net position – ending				\$ (1,144,809)	\$ (27,532,987)

INDEPENDENT SCHOOL DISTRICT NO. 281

Balance Sheet
 Governmental Funds
 as of June 30, 2023

(With Partial Comparative Information as of June 30, 2022)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Assets			
Cash and temporary investments	\$ 20,966,784	\$ 12,305,218	\$ 13,081,164
Cash and investments held by trustee	–	1,799	–
Receivables			
Current taxes	23,884,200	–	11,058,980
Delinquent taxes	370,655	–	172,684
Accounts and interest	287,365	–	–
Due from other governmental units	24,150,813	–	90,006
Due from other funds	945,795	–	–
Inventory	281,592	–	–
Prepaid items	772,676	–	–
	<u>71,659,880</u>	<u>12,307,017</u>	<u>24,402,834</u>
Total assets	\$ 71,659,880	\$ 12,307,017	\$ 24,402,834
Liabilities			
Salaries payable	\$ 1,304,312	\$ –	\$ –
Accounts and contracts payable	6,646,831	2,803,138	–
Due to other governmental units	423,042	–	–
Unearned revenue	460	–	–
	<u>8,374,645</u>	<u>2,803,138</u>	<u>–</u>
Total liabilities	8,374,645	2,803,138	–
Deferred inflows of resources			
Property taxes levied for subsequent year	44,704,258	–	22,299,251
Unavailable revenue – delinquent taxes	290,375	–	133,893
	<u>44,994,633</u>	<u>–</u>	<u>22,433,144</u>
Total deferred inflows of resources	44,994,633	–	22,433,144
Fund balances			
Nonspendable	1,054,268	–	–
Restricted	9,857,244	9,503,879	1,969,690
Assigned	1,734,895	–	–
Unassigned	5,644,195	–	–
	<u>18,290,602</u>	<u>9,503,879</u>	<u>1,969,690</u>
Total fund balances	18,290,602	9,503,879	1,969,690
Total liabilities, deferred inflows of resources, and fund balances	\$ 71,659,880	\$ 12,307,017	\$ 24,402,834

Nonmajor Funds	Total Governmental Funds	
	2023	2022
\$ 7,900,286	\$ 54,253,452	\$ 62,537,972
–	1,799	1,799
869,734	35,812,914	33,371,830
19,001	562,340	560,421
352,868	640,233	452,174
1,564,742	25,805,561	16,774,833
–	945,795	1,055,343
85,699	367,291	417,697
217	772,893	1,364,190
<u>\$ 10,792,547</u>	<u>\$ 119,162,278</u>	<u>\$ 116,536,259</u>
\$ 275,570	\$ 1,579,882	\$ 1,751,032
487,485	9,937,454	8,644,747
504	423,546	715,647
230,783	231,243	326,367
994,342	12,172,125	11,437,793
1,753,725	68,757,234	63,296,440
14,754	439,022	386,944
1,768,479	69,196,256	63,683,384
85,916	1,140,184	1,781,887
7,943,810	29,274,623	30,518,244
–	1,734,895	6,960,051
–	5,644,195	2,154,900
<u>8,029,726</u>	<u>37,793,897</u>	<u>41,415,082</u>
<u>\$ 10,792,547</u>	<u>\$ 119,162,278</u>	<u>\$ 116,536,259</u>

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INDEPENDENT SCHOOL DISTRICT NO. 281

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2023
(With Partial Comparative Information as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Total fund balances – governmental funds	\$ 37,793,897	\$ 41,415,082
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets are included in net position, but are excluded from fund balances because they do not represent financial resources.		
Cost of capital assets	585,630,477	563,240,811
Accumulated depreciation/amortization	(281,378,861)	(259,415,808)
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable.		
General obligation bonds	(188,495,000)	(185,135,000)
Certificates of participation	(5,440,000)	(6,050,000)
Unamortized premiums	(9,099,167)	(9,819,882)
Financed purchases	(2,358,554)	(2,586,656)
Lease liabilities	(8,893,597)	(5,801,349)
Compensated absences payable	(1,543,847)	(1,473,197)
Severance benefits payable	(1,529,845)	(2,435,482)
Net pension liability	(141,084,621)	(75,931,999)
Net OPEB obligations reported in the Statement of Net Position do not require the use of current financial resources and are not reported as assets (liabilities) in governmental funds until actually due.	5,521,110	5,910,504
Accrued interest payable is included in net position, but is excluded from fund balances until due and payable.	(2,945,437)	(2,835,673)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	130,656	(532,360)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – OPEB plan deferments	1,546,226	1,268,955
Deferred outflows of resources – pension plan deferments	41,256,546	43,051,713
Deferred inflows of resources – OPEB plan deferments	(1,187,623)	(1,564,052)
Deferred inflows of resources – pension plan deferments	(29,506,191)	(129,225,538)
Deferred inflows of resources – delinquent property taxes	439,022	386,944
Total net position – governmental activities	<u>\$ (1,144,809)</u>	<u>\$ (27,532,987)</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>General Fund</u>	<u>Capital Projects – Building Construction Fund</u>	<u>Debt Service Fund</u>
Revenue			
Local sources			
Property taxes	\$ 44,342,363	\$ –	\$ 20,647,914
Investment earnings (charges)	707,818	315,218	257,865
Other	4,081,261	2,612	–
State sources	119,997,787	–	901,555
Federal sources	23,032,904	–	–
Total revenue	<u>192,162,133</u>	<u>317,830</u>	<u>21,807,334</u>
Expenditures			
Current			
Administration	7,691,838	–	–
District support services	7,268,857	–	–
Elementary and secondary regular instruction	84,854,890	–	–
Vocational education instruction	1,283,188	–	–
Special education instruction	31,317,678	–	–
Instructional support services	14,921,721	–	–
Pupil support services	25,083,239	–	–
Sites and buildings	17,565,351	–	–
Fiscal and other fixed cost programs	591,978	–	–
Food service	–	–	–
Community service	–	–	–
Capital outlay	6,498,394	21,512,611	–
Debt service			
Principal	977,318	–	15,310,000
Interest and fiscal charges	294,284	192,063	6,571,058
Total expenditures	<u>198,348,736</u>	<u>21,704,674</u>	<u>21,881,058</u>
Excess (deficiency) of revenue over expenditures	(6,186,603)	(21,386,844)	(73,724)
Other financing sources			
Bonds and certificates of participation issued	–	18,060,000	–
Premiums on debt issued	–	953,826	1,650
Leases issued	3,841,464	–	–
Sale of assets	28,295	–	–
Insurance recovery	71,953	–	–
Total other financing sources	<u>3,941,712</u>	<u>19,013,826</u>	<u>1,650</u>
Net change in fund balances	(2,244,891)	(2,373,018)	(72,074)
Fund balances			
Beginning of year	<u>20,535,493</u>	<u>11,876,897</u>	<u>2,041,764</u>
End of year	<u>\$ 18,290,602</u>	<u>\$ 9,503,879</u>	<u>\$ 1,969,690</u>

See notes to basic financial statements

Nonmajor Funds	Total Governmental Funds	
	2023	2022
\$ 2,196,394	\$ 67,186,671	\$ 66,227,824
225,772	1,506,673	(22,034)
6,047,261	10,131,134	8,503,152
3,357,430	124,256,772	125,044,334
7,107,792	30,140,696	27,494,826
<u>18,934,649</u>	<u>233,221,946</u>	<u>227,248,102</u>
–	7,691,838	7,527,435
–	7,268,857	7,889,919
–	84,854,890	79,668,997
–	1,283,188	1,342,465
–	31,317,678	31,954,641
–	14,921,721	12,700,529
–	25,083,239	24,573,092
–	17,565,351	16,026,078
–	591,978	506,401
7,183,795	7,183,795	7,510,452
10,300,264	10,300,264	9,095,991
383,067	28,394,072	17,309,064
–	16,287,318	15,422,770
–	7,057,405	7,094,079
<u>17,867,126</u>	<u>259,801,594</u>	<u>238,621,913</u>
1,067,523	(26,579,648)	(11,373,811)
–	18,060,000	21,200,000
–	955,476	2,338,794
–	3,841,464	105,668
1,275	29,570	71,020
–	71,953	9,413
<u>1,275</u>	<u>22,958,463</u>	<u>23,724,895</u>
1,068,798	(3,621,185)	12,351,084
<u>6,960,928</u>	<u>41,415,082</u>	<u>29,063,998</u>
<u>\$ 8,029,726</u>	<u>\$ 37,793,897</u>	<u>\$ 41,415,082</u>

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INDEPENDENT SCHOOL DISTRICT NO. 281

Reconciliation of the Statement of
Revenue, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended June 30, 2023
(With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Total net change in fund balances – governmental funds	\$ (3,621,185)	\$ 12,351,084
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded in net position and the cost is allocated over their estimated useful lives as depreciation/amortization expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	22,605,197	13,913,492
Depreciation/amortization expense	(22,178,584)	(21,686,615)
The amount of debt issued is reported in the governmental funds as a source of financing. Debt obligations are not revenues in the Statement of Activities, but rather constitute long-term liabilities.		
General obligation bonds and certificates of participation	(18,060,000)	(21,200,000)
Lease liabilities	(3,841,464)	(105,668)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds and certificates of participation	15,310,000	14,445,000
Financed purchases	228,102	221,973
Lease liabilities	749,216	755,797
Certain expenses are included in the change in net position, but do not require the use of current funds, and are not included in the change in fund balances.		
Compensated absences payable	(70,650)	88,084
Severance benefits payable	905,637	762,831
Net pension liability	(65,152,622)	51,700,322
Net OPEB obligations reported in the Statement of Activities do not require the use of current financial resources and are not reported until actually due.		
	(389,394)	(2,622,387)
Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due.		
	(109,764)	(33,984)
Debt issuance premiums or discounts are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance as other financing sources and uses.		
	720,715	(736,626)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is included in the governmental activities in the Statement of Activities.		
	663,016	(1,626,352)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – OPEB plan deferments	277,271	1,268,955
Deferred outflows of resources – pension plan deferments	(1,795,167)	(8,834,313)
Deferred inflows of resources – OPEB plan deferments	376,429	1,704,298
Deferred inflows of resources – pension plan deferments	99,719,347	(33,366,463)
Deferred inflows of resources – delinquent property taxes	52,078	18,702
Change in net position – governmental activities	<u>\$ 26,388,178</u>	<u>\$ 7,018,130</u>

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INDEPENDENT SCHOOL DISTRICT NO. 281

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 General Fund
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
Revenue				
Local sources				
Property taxes	\$ 43,526,356	\$ 44,213,068	\$ 44,342,363	\$ 129,295
Investment earnings	200,000	75,000	707,818	632,818
Other	1,579,105	4,536,267	4,081,261	(455,006)
State sources	123,252,199	123,185,809	119,997,787	(3,188,022)
Federal sources	17,137,410	17,151,204	23,032,904	5,881,700
Total revenue	<u>185,695,070</u>	<u>189,161,348</u>	<u>192,162,133</u>	<u>3,000,785</u>
Expenditures				
Current				
Administration	7,411,138	7,681,831	7,691,838	10,007
District support services	11,268,059	9,114,660	7,268,857	(1,845,803)
Elementary and secondary regular instruction	80,085,802	80,710,981	84,854,890	4,143,909
Vocational education instruction	1,478,551	1,199,732	1,283,188	83,456
Special education instruction	35,348,577	32,197,268	31,317,678	(879,590)
Instructional support services	15,005,892	14,740,361	14,921,721	181,360
Pupil support services	19,746,327	21,533,873	25,083,239	3,549,366
Sites and buildings	15,655,181	13,516,431	17,565,351	4,048,920
Fiscal and other fixed cost programs	–	495,000	591,978	96,978
Capital outlay	4,473,159	5,247,218	6,498,394	1,251,176
Debt service				
Principal	228,102	1,600,000	977,318	(622,682)
Interest and fiscal charges	69,482	620,000	294,284	(325,716)
Total expenditures	<u>190,770,270</u>	<u>188,657,355</u>	<u>198,348,736</u>	<u>9,691,381</u>
Excess (deficiency) of revenue over expenditures	(5,075,200)	503,993	(6,186,603)	(6,690,596)
Other financing sources				
Lease issued	–	–	3,841,464	3,841,464
Sale of assets	–	–	28,295	28,295
Insurance recovery	–	20,000	71,953	51,953
Total other financing sources	<u>–</u>	<u>20,000</u>	<u>3,941,712</u>	<u>3,921,712</u>
Net change in fund balances	<u>\$ (5,075,200)</u>	<u>\$ 523,993</u>	<u>(2,244,891)</u>	<u>\$ (2,768,884)</u>
Fund balances				
Beginning of year			<u>20,535,493</u>	
End of year			<u>\$ 18,290,602</u>	

INDEPENDENT SCHOOL DISTRICT NO. 281

Statement of Net Position
 Internal Service Funds
 as of June 30, 2023
 (With Partial Comparative Information as of June 30, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Current assets		
Cash and temporary investments	\$ 2,592,545	\$ 1,577,837
Liabilities		
Current liabilities		
Claims payable	<u>2,461,889</u>	<u>2,110,197</u>
Net position		
Unrestricted	<u>\$ 130,656</u>	<u>\$ (532,360)</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

Statement of Revenue, Expenses, and Changes in Net Position
 Internal Service Funds
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Operating revenue		
Charges for services		
Contributions from governmental funds	\$ 21,159,025	\$ 19,737,190
Operating expenses		
Dental benefit claims	1,302,617	1,384,785
Health benefit claims	<u>19,228,089</u>	<u>19,980,118</u>
Total operating expenses	<u>20,530,706</u>	<u>21,364,903</u>
Operating income (loss)	628,319	(1,627,713)
Nonoperating revenue		
Investment earnings	<u>34,697</u>	<u>1,361</u>
Change in net position	663,016	(1,626,352)
Net position		
Beginning of year	<u>(532,360)</u>	<u>1,093,992</u>
End of year	<u><u>\$ 130,656</u></u>	<u><u>\$ (532,360)</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 281

Statement of Cash Flows
 Internal Service Funds
 Year Ended June 30, 2023
 (With Partial Comparative Information for the Year Ended June 30, 2022)

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Contributions from governmental funds	\$ 21,159,025	\$ 19,771,286
Payments for dental claims	(1,321,303)	(1,367,063)
Payments for health claims	<u>(18,857,711)</u>	<u>(19,523,393)</u>
Net cash flows from operating activities	980,011	(1,119,170)
Cash flows from investing activities		
Investment income received	<u>34,697</u>	<u>1,361</u>
Net change in cash and cash equivalents	1,014,708	(1,117,809)
Cash and cash equivalents		
Beginning of year	<u>1,577,837</u>	<u>2,695,646</u>
End of year	<u>\$ 2,592,545</u>	<u>\$ 1,577,837</u>
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	\$ 628,319	\$ (1,627,713)
Adjustments to reconcile operating income (loss) to cash flows from operating activities		
Changes in assets and liabilities		
Prepaid items	-	34,096
Claims payable	<u>351,692</u>	<u>474,447</u>
Net cash flows from operating activities	<u>\$ 980,011</u>	<u>\$ (1,119,170)</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

Statement of Fiduciary Net Position
Fiduciary Fund
as of June 30, 2023

	<u>Employee Benefit Trust Fund</u>
Assets	
Investments	
Mutual funds	\$ 13,958,513
Liabilities	
Due to other funds	<u>945,795</u>
Net position	
Held in trust for employee benefits	<u><u>\$ 13,012,718</u></u>

Statement of Changes in Fiduciary Net Position
Fiduciary Fund
Year Ended June 30, 2023

	<u>Employee Benefit Trust Fund</u>
Additions	
Investment earnings	\$ 551,012
Less investment expense	<u>(40,123)</u>
Net investment earnings	<u>510,889</u>
Deductions	
Retirement benefits	<u>945,795</u>
Change in net position	(434,906)
Net position	
Beginning of year	<u>13,447,624</u>
End of year	<u><u>\$ 13,012,718</u></u>

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INDEPENDENT SCHOOL DISTRICT NO. 281

Notes to Basic Financial Statements
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

Independent School District No. 281, Robbinsdale Area Schools (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. The District, located in Hennepin County, 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 a seven-member School Board elected by voters of the District to serve four-year terms. The District's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

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

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit. Based on these criteria, there are no organizations considered to be component units of the District.

C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for fiduciary funds. Generally, the effect of material interfund activity has been removed from the government-wide financial statements.

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Depreciation and amortization are included as direct expenses in the functional areas that utilize the related capital assets. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

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

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

- 1. Revenue Recognition** – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenue, including property taxes, to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to funding formulas established by Minnesota Statutes. Food service sales, community education tuition, and other miscellaneous revenues (except investment earnings) are recorded as revenues when received because they are generally not measurable until then. Proceeds of long-term debt are reported as other financing sources.
- 2. Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term liabilities, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds.

Internal service funds are presented in the proprietary fund financial statements, which are reported using the accrual basis of accounting and economic resources measurement focus as described earlier in these notes. Because the principal users of the internal services are the District’s governmental activities, the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

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

Fiduciary funds are presented in the fiduciary fund financial statements by type. Fiduciary funds are also reported using the accrual basis of accounting and economic resources measurement focus. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the government-wide financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Funds

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

Major Governmental Funds

General Fund – The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects – Building Construction Fund – This fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue or under the long-term facilities maintenance program.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and payment of, general obligation debt principal, interest, and related costs. 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.

Nonmajor Governmental Funds

Food Service Special Revenue Fund – This fund is used to account for the District's child nutrition program.

Community Service Special Revenue Fund – This fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services.

Proprietary Funds

Internal Service Funds – Internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The District's internal service funds are used to account for dental insurance and health insurance offered to district employees as self-insured plans.

Fiduciary Fund

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

E. Budgetary Information

The School Board adopts annual budgets for all governmental funds, prepared on the same basis of accounting as the financial statements. Legal budgetary control, the level at which expenditures may not legally exceed appropriations, is at the fund level. Budgeted expenditure appropriations lapse at year-end.

Total fund expenditures in excess of the budget require approval of the School Board. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at line-item levels. Actual expenditures exceeded final budgeted appropriations by \$9,691,381 in the General Fund, \$199,650 in the Food Service Special Revenue Fund, \$78,294 in the Community Service Special Revenue Fund, and \$22,000 in the Debt Service Fund. These variances were financed with revenue or other financing sources in excess of budget, along with available fund balances.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Temporary Investments

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund. The investment of debt proceeds in the Capital Projects – Building Construction Fund and fiduciary fund investments are not pooled, and earnings on these assets are allocated directly to the respective funds.

Cash and investments held by trustee reported in the Capital Projects – Building Construction Fund represent assets held in escrow accounts for future capital projects in accordance with applicable debt provisions. In the government-wide financial statements, these accounts are reported as restricted assets.

For purposes of the Statement of Cash Flows, the District considers all highly liquid debt instruments with an original maturity from the time of purchase by the District of three months or less to be cash equivalents. The proprietary fund's equity in the government-wide cash and investment management pool is considered to be cash equivalent.

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

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

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

G. Receivables

When necessary, the District utilizes an allowance for uncollectible accounts to value its receivables. However, the District considers all of its current receivables to be collectible. The only receivables not expected to be fully collected within one year are property taxes receivable.

Amounts due from other governmental units at year-end consist of the following:

Due from the MDE	\$	8,429,712
Due from federal government agencies		16,401,474
Due from other Minnesota school districts		353,674
Due from Hennepin County and others		<u>620,701</u>
Total	\$	<u>25,805,561</u>

H. Inventories

Inventories are recorded using the consumption method of accounting and consist of purchased food, supplies, heating fuel, and surplus commodities received from the federal government. Purchased food, supplies, and heating fuel are recorded at cost on a first-in, first-out basis. Surplus commodities are stated at standardized costs, as determined by the U.S. Department of Agriculture.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are recorded as expenditures/expenses at the time of consumption.

J. Property Taxes

The majority of the District's revenue in the General Fund is determined annually by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Minnesota Legislature based on education funding priorities. Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes \$3,455,680 of the property tax levy collectible in 2023 as revenue in fiscal 2022–2023. The remaining portion of the taxes collectible in 2023 is recorded as a deferred inflow of resources (property taxes levied for subsequent year).

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

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is reported as a deferred inflow of resources (unavailable revenue) in the fund financial statements, because it is not known to be available to finance the operations of the District in the current year.

K. Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at their estimated acquisition value at the date of donation. Lease assets are recorded based on the measurement of payments applicable to the lease term. The District defines capital assets as those with an initial, individual cost of \$5,000 or more, which benefit more than one fiscal year. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. The District does not possess any material amounts of infrastructure capital assets, such as sidewalks or parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

Capital assets are reported in the government-wide financial statements, but not in the governmental fund financial statements. Capital assets are depreciated/amortized using the straight-line method over their estimated useful lives. Since assets are generally sold for an immaterial amount or scrapped when declared as no longer fit or needed for public school purposes by the District, no salvage value is taken into consideration for depreciation/amortization purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 20 years for furniture and equipment. Lease assets are amortized over the term of the lease or over the useful life of the applicable asset class previously described, if future ownership is anticipated. Land and construction in progress are not depreciated/amortized.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, statements of financial position or balance sheets will sometimes report separate sections for deferred outflows or inflows of resources. These separate financial statement elements represent a consumption or acquisition of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) or an inflow of financial resources (revenue) until then.

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

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

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

M. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. If material, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period as other financing sources or uses, respectively. The face amount of debt issued is reported as other financing sources.

N. Compensated Absences

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. Unused sick leave enters into the calculation of severance benefits for some employees 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 is accrued as it is earned in the government-wide financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Severance Benefits Payable

The District provides lump sum severance benefits to certain eligible employee groups in accordance with provisions in collectively bargained contracts. Eligibility for these benefits is based on years of service and/or minimum age requirements. The amount of the severance or retirement benefit is calculated by converting a portion of unused accumulated sick leave. No individual can receive severance benefits in excess of one year's salary. Severance payable and the District's share of related benefits are recorded as a liability in the government-wide financial statements as it is earned and it becomes probable that it will vest at some point in the future. Severance pay is accrued in the governmental fund financial statements when the liability matures, due to employee termination.

P. State-Wide Pension Plans

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

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

Q. Other Post-Employment Benefits (OPEB) Plan

For purposes of measuring the net OPEB asset or liability, deferred outflows/inflows of resources, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the District. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for external investment pools or certain investments that have a maturity at the time of purchase of one year or less, which are reported at amortized cost.

R. Use of Estimates

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

S. Risk Management and Self-Insurance

- 1. General Insurance** – The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation. The District carries commercial insurance for these risks. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's insurance coverage in fiscal 2023.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. **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:

<u>Fiscal Year Ended June 30,</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year-End</u>
2022	\$ 24,850	\$ 1,384,785	\$ 1,367,063	\$ 42,572
2023	\$ 42,572	\$ 1,302,617	\$ 1,321,303	\$ 23,886

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

<u>Fiscal Year Ended June 30,</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year-End</u>
2022	\$ 1,610,900	\$ 19,980,118	\$ 19,523,393	\$ 2,067,625
2023	\$ 2,067,625	\$ 19,228,089	\$ 18,857,711	\$ 2,438,003

T. Net Position

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

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation/amortization, reduced by any outstanding debt attributable to acquire capital assets.
- **Restricted** – Consists of net position restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- **Unrestricted** – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. Fund Balance Classifications

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

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

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

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

V. Prior Period Comparative Financial Information/Reclassification

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

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	\$ 14,279,408
Investments	<u>56,526,901</u>
Total	<u><u>\$ 70,806,309</u></u>

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

Statement of Net Position	
Cash and temporary investments	\$ 56,845,997
Restricted assets – temporarily restricted – cash and investments for capital projects	1,799
Statement of Fiduciary Net Position	
Investments – Employee Benefit Trust Fund	<u>13,958,513</u>
Total	<u><u>\$ 70,806,309</u></u>

B. Deposits

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

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

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

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

At year-end, the carrying amount of the District’s deposits was \$14,279,408, while the balance on the bank records was \$18,479,656. At June 30, 2023, all of these deposits were fully covered by federal deposit insurance or by collateral held by the District’s agent in the District’s name.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments

The District has the following investments at year-end:

Investment Type	Credit Risk		Fair Value Measurements Using	Interest Rate Risk – Maturity Duration in Years		Total
	Rating	Agency		No Maturity Date	Less Than 1	
MNTrust Investment Shares Portfolio	AAA	S&P	Amortized Cost	\$ 35,604,285	\$ –	\$ 35,604,285
MNTrust Term Series	Not Rated		Amortized Cost	\$ –	\$ 4,000,000	4,000,000
Mutual funds	AAA	S&P	Level 1	\$ 31,283	\$ –	31,283
Mutual funds	Not Rated		Level 1	\$ 13,927,770	\$ –	13,927,770
U.S. Treasuries	Not Applicable		Level 2	\$ –	\$ 2,963,563	<u>2,963,563</u>
Total investments						<u>\$ 56,526,901</u>

The MNTrust Investment Shares Portfolio and MNTrust Term Series are external investment pools regulated by Minnesota Statutes not registered with the Securities and Exchange Commission. The District’s investments in these investment pools are measured at the net asset value per share provided by the pools, which are based on amortized cost methods that approximate fair value. There are no restrictions or limitations on withdrawals from the MNTrust Investment Shares Portfolio. MNTrust 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.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

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

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

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

For assets held in the District’s irrevocable OPEB (Post-Employment Benefits) trust account, the investment options available are expanded to include the investment types specified in Minnesota Statutes § 356A.06, Subd. 7. The District’s investment policies do not further restrict investing in specific financial instruments.

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

Concentration Risk – This is the risk associated with investing a significant portion of the District’s investments (considered 5.0 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District’s investment policies do not address concentration risk.

NOTE 3 – CAPITAL ASSETS

Capital assets activity for the year is as follows:

	Balance – Beginning of Year	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized					
Land	\$ 1,218,930	\$ –	\$ –	\$ –	\$ 1,218,930
Construction in progress	4,318,239	15,730,751	–	(10,541,883)	9,507,107
Total capital assets not depreciated/amortized	5,537,169	15,730,751	–	(10,541,883)	10,726,037
Capital assets, depreciated/amortized					
Land improvements	9,556,492	394,359	–	817,971	10,768,822
Buildings	505,889,614	10,327	–	9,723,912	515,623,853
Furniture and equipment	35,700,390	2,628,296	–	–	38,328,686
Leases – buildings and improvements	6,131,555	3,807,083	(212,831)	–	9,725,807
Leases – equipment	425,591	34,381	(2,700)	–	457,272
Total capital assets, depreciated/amortized	557,703,642	6,874,446	(215,531)	10,541,883	574,904,440
Less accumulated depreciation/amortization for					
Land improvements	(6,120,790)	(324,899)	–	–	(6,445,689)
Buildings	(224,859,472)	(18,838,507)	–	–	(243,697,979)
Furniture and equipment	(27,671,127)	(2,018,544)	–	–	(29,689,671)
Leases – buildings and improvements	(644,481)	(817,469)	212,831	–	(1,249,119)
Leases – equipment	(119,938)	(179,165)	2,700	–	(296,403)
Total accumulated depreciation/amortization	(259,415,808)	(22,178,584)	215,531	–	(281,378,861)
Net capital assets, depreciated/amortized	298,287,834	(15,304,138)	–	10,541,883	293,525,579
 Total capital assets, net	 \$ 303,825,003	 \$ 426,613	 \$ –	 \$ –	 \$ 304,251,616

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

Administration	\$ 1,095
District support services	274,254
Elementary and secondary regular instruction	12,332
Vocational education instruction	572
Special education instruction	1,242
Sites and buildings	21,882,590
Food service	1,485
Community service	5,014
 Total depreciation/amortization expense	 \$ 22,178,584

NOTE 4 – LONG-TERM LIABILITIES

A. General Obligation Bonds Payable

The District currently has the following general obligation bonds payable outstanding:

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
2014 Alternative Facilities Bond	05/01/2014	3.00%	\$ 13,425,000	02/01/2026	\$ 13,325,000
2014 Refunding Bonds	11/20/2014	2.00%–5.00%	\$ 9,640,000	02/01/2024	1,290,000
2015 Alternative Facilities Bonds	08/25/2015	3.00%–4.00%	\$ 17,100,000	02/01/2028	17,100,000
2016 Capital Facilities Bonds	03/10/2016	2.00%–4.00%	\$ 9,235,000	02/01/2031	7,645,000
2016 Refunding Bonds	06/01/2016	2.00%–5.00%	\$ 7,080,000	02/01/2027	3,240,000
2016 Facilities Maintenance Bonds	06/01/2016	2.00%–3.00%	\$ 40,800,000	02/01/2032	40,800,000
2017 Alternative Facilities Refunding Bonds	05/24/2017	2.00%–5.00%	\$ 12,170,000	02/01/2029	6,875,000
2018 Facilities Maintenance Bonds	05/30/2018	3.00%–5.00%	\$ 14,200,000	02/01/2031	13,015,000
2018 Taxable OPEB Refunding Bonds	11/06/2018	3.00%–3.30%	\$ 9,910,000	02/01/2025	4,165,000
2019 Refunding Bonds	11/21/2019	5.00%	\$ 10,330,000	02/01/2024	2,805,000
2019 Facilities Maintenance Bonds	12/19/2019	3.00%–5.00%	\$ 16,605,000	02/01/2040	15,350,000
2020 Facilities Maintenance Bonds	11/19/2020	2.00%–4.00%	\$ 16,760,000	02/01/2041	16,160,000
2020 Alternative Facilities Refunding Bonds	11/19/2020	2.00%–5.00%	\$ 13,270,000	02/01/2032	7,515,000
2021 Alternative Facilities Bonds	10/21/2021	2.00%–5.00%	\$ 21,200,000	02/01/2042	21,150,000
2022 Facilities Maintenance Bonds	10/27/2022	4.25%–5.00%	\$ 18,060,000	02/01/2040	18,060,000
Total general obligation bonds payable					<u>\$ 188,495,000</u>

These bonds were issued to finance acquisition and/or construction of capital facilities, to finance the retirement (refunding) of prior bond issues, or pay OPEB liabilities. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated for the retirement of these bonds. The annual future debt service levies authorized are equal to 105 percent of the principal and interest due each year, and are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

B. Certificates of Participation Payable

On July 19, 2016, the District sold \$9,535,000 of certificates of participation to finance the construction of additions to several elementary sites and one middle school site. The certificates bear interest rates ranging from 2.00–4.00 percent, with a final maturity of April 1, 2031. Scheduled future ad valorem lease obligation tax levies will be made to finance the retirement of principal and interest payments on the certificates.

C. Financed Purchases

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. These liabilities are being paid from the General Fund.

NOTE 4 – LONG-TERM LIABILITIES (CONTINUED)

At year-end, the District has the following financed purchases outstanding:

Financed Purchases Description	Interest Rate	Lease Date	Final Maturity	Principal Outstanding
Pilgrim Lane addition	2.49%	10/27/2026	02/01/2032	\$ 1,258,429
SEA School addition	3.04%	06/01/2017	02/01/2032	<u>1,100,125</u>
Total financed purchases				<u><u>\$ 2,358,554</u></u>

D. Lease Liabilities

The District has obtained the use of certain building space and equipment (copiers) through lease financing agreements. The total amount of underlying leases assets by major class and the related accumulated amortization is presented in Note 3 to the basic financial statements. Annual principal and interest on these agreements will be paid from the General Fund. The agreements are secured by the original property. The lessors generally may also repossess the property and seek full recovery of any losses upon default. The District currently has the following lease liabilities outstanding:

Lease Description	Interest Rate	Lease Date	Final Maturity	Principal Outstanding
5420-5440 Highway 169 North space lease	2.95%	04/01/2023	05/31/2033	\$ 3,731,692
Crystal Learning Center space lease	3.72%	09/06/2016	09/30/2031	5,003,341
Copiers	3.22%	Various	Various	<u>158,564</u>
Total lease liabilities				<u><u>\$ 8,893,597</u></u>

E. Other Long-Term Liabilities

The District offers a number of benefits to its employees, including: compensated absences, severance benefits, pension benefits, and OPEB. The details of these various benefit liabilities are discussed elsewhere in these notes. Such benefits are paid primarily from the General Fund and special revenue funds.

District employees participate in two state-wide, cost-sharing, multiple-employer defined benefit pension plans administered by the PERA and the TRA. The following is a summary of the net pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans as of and for the year ended June 30, 2023:

Pension Plans	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
PERA	\$ 30,373,327	\$ 10,007,651	\$ 933,843	\$ 3,376,526
TRA	<u>110,711,294</u>	<u>31,248,895</u>	<u>28,572,348</u>	<u>(25,154,141)</u>
Total	<u><u>\$ 141,084,621</u></u>	<u><u>\$ 41,256,546</u></u>	<u><u>\$ 29,506,191</u></u>	<u><u>\$ (21,777,615)</u></u>

NOTE 4 – LONG-TERM LIABILITIES (CONTINUED)

F. Changes in Long-Term Liabilities

	Balance – Beginning of Year	Additions	Retirements	Balance – End of Year	Due Within One Year
General obligation bonds	\$ 185,135,000	\$ 18,060,000	\$ 14,700,000	\$ 188,495,000	\$ 15,560,000
Certificates of participation	6,050,000	–	610,000	5,440,000	620,000
Unamortized premiums	9,819,882	955,476	1,676,191	9,099,167	–
Financed purchases	2,586,656	–	228,102	2,358,554	234,401
Lease liabilities	5,801,349	3,841,464	749,216	8,893,597	828,986
Compensated absences payable	1,473,197	1,543,847	1,473,197	1,543,847	1,543,847
Severance benefits payable	2,435,482	1,176,626	2,082,263	1,529,845	368,783
Net pension liability	75,931,999	74,526,519	9,373,897	141,084,621	–
	<u>\$ 289,233,565</u>	<u>\$ 100,103,932</u>	<u>\$ 30,892,866</u>	<u>\$ 358,444,631</u>	<u>\$ 19,156,017</u>

G. Minimum Debt Payments

Minimum annual principal and interest payments to maturity for general obligation bonds, certificates of participation, financed purchases, and lease liabilities are as follows:

Year Ending June 30,	General Obligation Bonds		Certificates of Participation		Financed Purchases		Lease Liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 15,560,000	\$ 6,636,436	\$ 620,000	\$ 131,056	\$ 234,401	\$ 63,182	\$ 828,986	\$ 311,082
2025	16,520,000	5,715,069	645,000	106,256	240,876	56,707	844,963	280,147
2026	17,150,000	5,126,369	660,000	93,356	247,532	50,051	889,872	248,638
2027	16,080,000	4,541,669	675,000	80,157	254,374	43,209	930,976	215,359
2028	16,635,000	3,994,069	685,000	66,656	261,406	36,177	977,577	181,051
2029–2033	68,385,000	11,448,500	2,155,000	105,950	1,119,965	70,368	4,421,223	347,504
2034–2038	23,880,000	4,221,222	–	–	–	–	–	–
2039–2042	14,285,000	756,837	–	–	–	–	–	–
	<u>\$ 188,495,000</u>	<u>\$ 42,440,171</u>	<u>\$ 5,440,000</u>	<u>\$ 583,431</u>	<u>\$ 2,358,554</u>	<u>\$ 319,694</u>	<u>\$ 8,893,597</u>	<u>\$ 1,583,781</u>

NOTE 5 – FUND BALANCES

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

A summary of the District’s governmental fund balance classifications at year-end are as follows:

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
Nonspendable					
Inventory	\$ 281,592	\$ –	\$ –	\$ 85,699	\$ 367,291
Prepaid items	772,676	–	–	217	772,893
Total nonspendable	1,054,268	–	–	85,916	1,140,184
Restricted					
Student activities	105,948	–	–	–	105,948
Scholarships	472,847	–	–	–	472,847
Capital projects levy	4,696,692	–	–	–	4,696,692
Operating capital	2,277,543	–	–	–	2,277,543
Area learning center	798,560	–	–	–	798,560
Achievement and integration	395,696	–	–	–	395,696
Safe schools levy	43,618	–	–	–	43,618
Medical Assistance	539,595	–	–	–	539,595
Long-term facilities maintenance	526,745	9,364,127	–	–	9,890,872
Capital projects	–	139,752	–	–	139,752
Food service	–	–	–	4,569,321	4,569,321
Community education programs	–	–	–	2,266,290	2,266,290
Early childhood family education programs	–	–	–	453,920	453,920
School readiness	–	–	–	256,911	256,911
Adult basic education	–	–	–	386,935	386,935
Community service	–	–	–	10,433	10,433
Debt service	–	–	1,969,690	–	1,969,690
Total restricted	9,857,244	9,503,879	1,969,690	7,943,810	29,274,623
Assigned					
Building carryover	646,626	–	–	–	646,626
LCTS program	775,508	–	–	–	775,508
Telecom	246,648	–	–	–	246,648
Q Comp	66,113	–	–	–	66,113
Total assigned	1,734,895	–	–	–	1,734,895
Unassigned					
	5,644,195	–	–	–	5,644,195
Total	\$ 18,290,602	\$ 9,503,879	\$ 1,969,690	\$ 8,029,726	\$ 37,793,897

Minimum Unassigned Fund Balance Policy

The School Board has formally adopted a fund balance policy regarding the minimum unassigned fund balance for the General Fund. The policy establishes the District will strive to maintain a minimum unassigned General Fund balance of 6.5 percent of the annual projected expenditures. At June 30, 2023, the unassigned fund balance of the General Fund was 3.0 percent of budgeted expenditures for the year then ended, which was below the minimum established in the School Board policy.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

The District participates in the following cost-sharing, multiple-employer defined benefit pension plans administered by the PERA and the TRA. The PERA's and the TRA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes. The PERA's and the TRA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code (IRC).

1. General Employees Retirement Fund (GERF)

The PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

Certain full-time and part-time employees of the District other than teachers are covered by the GERF. GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Teachers Retirement Association (TRA)

The TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. The TRA is a separate statutory entity, administered by a Board of Trustees. The Board of Trustees consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul Public Schools or Minnesota State Colleges and Universities (MnSCU)). Educators first hired by MnSCU may elect either TRA coverage or coverage through the Defined Contribution Plan administered by Minnesota State.

B. Benefits Provided

The PERA and the TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the State Legislature.

The benefit provisions stated in the following paragraphs of this section are current provisions and apply to active plan participants. 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.

1. GERF Benefits

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 the PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated Plan members is 1.2 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7 percent for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at age 66.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.0 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase, will receive the full increase. For recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. TRA Benefits

The TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statutes and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

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

Tier I Benefits

Step-Rate Formula	Percentage per Year
Basic Plan	
First 10 years of service	2.2 %
All years after	2.7 %
Coordinated Plan	
First 10 years if service years are up to July 1, 2006	1.2 %
First 10 years if service years are July 1, 2006 or after	1.4 %
All other years of service if service years are up to July 1, 2006	1.7 %
All other years of service if service years are up to July 1, 2006 or after	1.9 %

With these provisions:

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

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Tier II Benefits

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for Coordinated Plan members and 2.7 percent per year for Basic Plan members applies. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for Coordinated Plan members and 2.7 percent per year for Basic Plan members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statutes. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

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.

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

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

C. Contributions

Minnesota Statutes set the rates for employer and employee contributions. Contribution rates can only be modified by the State Legislature.

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Coordinated Plan members were required to contribute 6.5 percent of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.5 percent for Coordinated Plan members. The District’s contributions to the GERF for the year ended June 30, 2023, were \$2,256,037. The District’s contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

Minnesota Statutes, Chapter 354 sets the rates for employer and employee contributions. Rates for each fiscal year were:

	Year Ended June 30,					
	2021		2022		2023	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	12.13 %	11.00 %	12.34 %	11.00 %	12.55 %
Coordinated Plan	7.50 %	8.13 %	7.50 %	8.34 %	7.50 %	8.55 %

The District’s contributions to the TRA for the plan’s fiscal year ended June 30, 2023, were \$7,435,994. The District’s contributions were equal to the required contributions for each year as set by state statutes.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

The following is a reconciliation of employer contributions in the TRA’s Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position to the employer contributions used in the Schedule of Employer and Nonemployer Pension Allocations:

	<i>in thousands</i>
Employer contributions reported in the TRA’s Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position	\$ 482,679
Add employer contributions not related to future contribution efforts	(2,178)
Deduct the TRA’s contributions not included in allocation	<u>(572)</u>
Total employer contributions	479,929
Total nonemployer contributions	<u>35,590</u>
Total contributions reported in the Schedule of Employer and Nonemployer Allocations	<u>\$ 515,519</u>

Amounts reported in the allocation schedules may not precisely agree with financial statement amounts or actuarial valuations, due to the number of decimal places used in the allocations. The TRA has rounded percentage amounts to the nearest ten thousandths.

D. Pension Costs

1. GERF Pension Costs

At June 30, 2023, the District reported a liability of \$30,373,327 for its proportionate share of the General Employees Fund’s net pension liability. The District’s net pension liability reflected a reduction due to the state of Minnesota’s contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state’s contribution meets the definition of a special funding situation. The state of Minnesota’s proportionate share of the net pension liability associated with the District totaled \$890,358. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportionate share of the net pension liability was based on the District’s contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all of the PERA’s participating employers. The District’s proportionate share was 0.3835 percent at the end of the measurement period and 0.3856 percent for the beginning of the period.

District’s proportionate share of the net pension liability	\$ 30,373,327
State’s proportionate share of the net pension liability associated with the District	\$ 890,358

For the year ended June 30, 2023, the District recognized pension expense of \$3,243,486 for its proportionate share of the GERF’s pension expense. In addition, the District recognized an additional \$133,040 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota’s contribution of \$16 million to the GERF.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

At June 30, 2023, the District reported its proportionate share of the GERF’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 253,701	\$ 327,271
Changes in actuarial assumptions	6,910,538	128,624
Net collective difference between projected and actual investment earnings on pension plan investments	509,972	–
Changes in proportion	77,403	477,948
District’s contributions to the GERF subsequent to the measurement date	<u>2,256,037</u>	<u>–</u>
Total	<u>\$ 10,007,651</u>	<u>\$ 933,843</u>

The \$2,256,037 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	\$ 2,518,077
2025	\$ 2,564,414
2026	\$ (1,011,535)
2027	\$ 2,746,815

2. TRA Pension Costs

At June 30, 2023, the District reported a liability of \$110,711,294 for its proportionate share of the TRA’s net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on the District’s contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District’s proportionate share was 1.3826 percent at the end of the measurement period and 1.3588 percent for the beginning of the period.

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

District’s proportionate share of the net pension liability	\$ 110,711,294
State’s proportionate share of the net pension liability associated with the District	\$ 8,210,046

For the year ended June 30, 2023, the District recognized negative pension expense of \$26,283,047. It also recognized \$1,128,906 as an increase to pension expense for the support provided by direct aid.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

At June 30, 2023, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 1,637,966	\$ 972,501
Changes in actuarial assumptions	17,431,861	24,279,390
Net collective difference between projected and actual investment earnings on pension plan investments	3,875,108	–
Changes in proportion	867,966	3,320,457
District’s contributions to the TRA subsequent to the measurement date	<u>7,435,994</u>	<u>–</u>
Total	<u>\$ 31,248,895</u>	<u>\$ 28,572,348</u>

A total of \$7,435,994 reported as deferred outflows of resources related to pensions resulting from district contributions to the TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	\$ (22,075,093)
2025	\$ 2,404,950
2026	\$ 640,338
2027	\$ 14,018,707
2028	\$ 251,651

E. Long-Term Expected Return on Investment

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	33.50 %	5.10 %
International equity	16.50	5.30 %
Private markets	25.00	5.90 %
Fixed income	<u>25.00</u>	<u>0.75 %</u>
Total	<u>100.00 %</u>	

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.25%	2.50%
Wage growth rate		2.85% before July 1, 2028, and 3.25% thereafter
Projected salary increase	3.00%	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Investment rate of return	6.50%	7.00%

1. GERF

The long-term rate of return on pension plan investments used in the determination of the total liability is 6.50 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.50 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the GERF Plan. Benefit increases after retirement are assumed to be 1.25 percent for the GERF Plan.

Salary growth assumptions in the GERF Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 27 years of service.

Mortality rates for the GERF Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit the PERA’s experience.

Actuarial assumptions for the GERF Plan are reviewed every four years. The most recent four-year experience study for the GERF Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

2. TRA

Salary increases were based on a service-related table.

Mortality Assumptions Used in Valuation of Total Pension Liability	
Pre-retirement	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.
Post-retirement	RP-2014 White Collar Annuitant Table, male and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 Scale.
Post-disability	RP-2014 Disabled Retiree Mortality Table, without adjustment.

Cost of living benefit increases after retirement for retirees are assumed to be 1.00 percent for January 2019 through January 2023, then increasing by 0.10 percent each year, up to 1.50 percent annually.

Actuarial assumptions for the TRA Plan were based on the results of actuarial experience studies. The most recent experience study in the TRA Plan was completed in 2019, with economic assumptions updated in 2019.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

The following changes in actuarial assumptions occurred in 2022:

1. GERF

CHANGES IN ACTUARIAL ASSUMPTIONS

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

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- None.

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2022 was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2022 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. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

H. Pension Liability Sensitivity

The following table presents the District’s proportionate share of the net pension liability for all plans it participates in, calculated using the discount 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 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
GERF discount rate	5.50%	6.50%	7.50%
District’s proportionate share of the GERF net pension liability	\$ 47,976,260	\$ 30,373,327	\$ 15,936,204
TRA discount rate	6.00%	7.00%	8.00%
District’s proportionate share of the TRA net pension liability	\$ 174,530,326	\$ 110,711,294	\$ 58,399,586

I. Pension Plan Fiduciary Net Position

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

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

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

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.

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

B. Benefits Provided

All retirees of the District upon retirement have the option under state law to continue their health insurance coverage through the District. For members of certain employee groups, the District pays for all or part of the eligible retiree's premiums for medical and/or dental insurance from the time of retirement until the employee reaches the age of eligibility for Medicare. Benefits paid by the District differ by bargaining unit and date of hire, with some contracts specifying a certain dollar amount per month, and some covering premium costs as defined within each collective bargaining agreement. Other employee groups receive a maximum benefit contribution based on a number of days per year of service times their rate of pay at retirement. Retirees not eligible for these district-paid premium benefits must pay the full district premium rate for their coverage.

The District is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees until the retiree reaches Medicare eligibility, whether the premiums are paid by the District or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an "implicit rate subsidy." This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the District's younger and statistically healthier active employees.

C. Contributions

Required contributions are based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District did not make any pay-as-you-go contributions to the plan in the current fiscal year.

D. Membership

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

Retirees and beneficiaries receiving benefits	100
Active plan members	<u>1,824</u>
Total members	<u><u>1,924</u></u>

E. Net OPEB Liability (Asset) of the District

The District's net OPEB liability (asset) was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of July 1, 2022 (census date). The components of the net OPEB liability (asset) of the District at year-end were as follows:

Total OPEB liability	\$ 7,491,608
Plan fiduciary net position	<u>(13,012,718)</u>
District's net OPEB liability (asset)	<u><u>\$ (5,521,110)</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	<u><u>173.7%</u></u>

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

F. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial valuation with a measurement date of June 30, 2023, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	5.50%
Expected long-term investment return	5.50%
20-year municipal bond yield	3.90%
Inflation rate	2.50%
Payroll growth rate	Service graded table
Medical trend rate	6.25%, grading to 5.00% over 5 years, then to 4.00% over the next 48 years
Post-age 65 medical trend rate	4.00%

The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies. Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables for teachers with MP-2021 Generational Improvement Scale.

Changes in assumptions since the previous actuarial valuation include:

- 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.

The District's policy in regard to the allocation of invested assets is established and may be amended by the School Board by a majority vote of its members. It is the policy of the School Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes allowable under state statutes. The investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

The long-term expected rate of return on OPEB 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 OPEB Plan investment expense and inflation) are developed for each major asset class. These asset class estimates 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.

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Domestic equity	20.00 %	7.70 %
International equity	10.00	7.50 %
Fixed income	70.00	4.60 %
Total (net of investment expense)	100.00 %	5.50 %

G. Rate of Return

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 3.80 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

H. Discount Rate

The discount rate used to measure the total OPEB liability was 5.50 percent. The projection of cash flows used to determine the discount rate was determined by projecting forward the fiduciary net position (assets) as of the valuation date, increasing by the investment return assumption, and reducing by benefit payments in each period until assets are exhausted. Expected benefit payments by year were discounted using the expected asset return assumptions for the 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. The contribution and benefit payment history, as well as the funding policy, have also been taken into account. The District discount rate used at the prior measurement date was 5.20 percent.

I. Changes in the Net OPEB Liability (Asset)

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a-b)
Beginning balance – July 1, 2022	\$ 7,537,120	\$ 13,447,624	\$ (5,910,504)
Changes for the year			
Service cost	200,124	–	200,124
Interest	378,058	–	378,058
Differences between expected and actual experience	305,941	–	305,941
Changes of assumptions	16,160	–	16,160
Net investment income	–	510,889	(510,889)
Benefit payments from trust	(945,795)	(945,795)	–
Total net changes	(45,512)	(434,906)	389,394
Ending balance – June 30, 2023	\$ 7,491,608	\$ 13,012,718	\$ (5,521,110)

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

J. Net OPEB Liability (Asset) Sensitivity to Discount and Healthcare Cost Trend Rate Changes

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

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Discount rate	4.50%	5.50%	6.50%
Net OPEB liability (asset)	\$ (5,224,248)	\$ (5,521,110)	\$ (5,808,681)

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

	<u>1% Decrease in Medical Trend Rate</u>	<u>Medical Trend Rate</u>	<u>1% Increase in Medical Trend Rate</u>
Medical trend rate	5.25% grading to 4.00% then 3.00%	6.25% grading to 5.00% then 4.00%	7.25% grading to 6.00% then 5.00%
Net OPEB liability (asset)	\$ (5,886,552)	\$ (5,521,110)	\$ (5,111,199)

K. OPEB Expense and Related Deferred Outflows of Resources and Deferred Inflows of Resources

For the current year, the District recognized negative OPEB expense of \$350,866. As of year-end, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 254,950	\$ 799,171
Changes in actuarial assumptions	64,360	388,452
Differences between projected and actual investment earnings	1,226,916	–
Total	<u>\$ 1,546,226</u>	<u>\$ 1,187,623</u>

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

<u>Year Ending June 30,</u>	<u>OPEB Expense</u>
2024	\$ (50,591)
2025	\$ 15,185
2026	\$ 287,465
2027	\$ 54,079
2028	\$ 52,465

NOTE 8 – FLEXIBLE BENEFIT PLAN

The District has a flexible benefit plan, which is classified as a “cafeteria plan” (the Plan) under § 125 of the IRC. Employee eligibility is determined by the terms of the various District collective bargaining agreements or contracts. Eligible employees can elect to participate by contributing pretax dollars withheld from payroll checks to the Plan for health insurance, healthcare, and dependent care benefits.

Before the beginning of the Plan year, which is from January 1 to December 31, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. Payments of insurance premiums (health, dental, and disability) are made by the District directly to the internal service funds or designated insurance companies from the District’s General Fund and special revenue funds.

Amounts withheld for medical reimbursement and dependent care are deposited into a separate district account on a monthly basis. Payments are made to participating employees upon submitting a request for reimbursement of eligible expenses incurred by the participant. On June 30, the District is contingently liable for claims against the total amount of participants’ annual contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made. The medical reimbursement and dependent care activity of the Plan is included in the financial statements of the General Fund. The Plan is administered by a third party that handles all record keeping duties.

All plan property and income attributable to that property is solely the property of the District, subject to the claims of the District’s general creditors. Participants’ rights under the Plan are equal to those of general creditors of the District in an amount equal to eligible healthcare and dependent care expenses incurred by the participants. The District believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

NOTE 9 – INTERFUND RECEIVABLES AND PAYABLES

The District had the following interfund receivables and payables at June 30, 2023:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental funds		
General Fund	\$ 945,795	\$ –
Fiduciary fund		
Employee Benefit Trust Fund	<u>–</u>	<u>945,795</u>
Total all funds	<u>\$ 945,795</u>	<u>\$ 945,795</u>

The interfund balances represent post-employment benefit reimbursements due from the trust to the governmental funds. Interfund balances reported in the fund financial statements are eliminated to the extent possible in the government-wide financial statements. However, receivables or payables due between fiduciary funds and other district funds are not eliminated.

NOTE 10 – STEWARDSHIP AND ACCOUNTABILITY

As of June 30, 2023, the District’s Health Benefits Self-Insurance Internal Service Fund had a deficit net position of \$1,215,263. This deficit is expected to be eliminated through future premiums paid from the District’s governmental funds.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

A. Construction Contracts

The District is committed to a number of contracts for the construction and improvement of various district properties. At June 30, 2023, the remaining commitment under these contracts is approximately \$10,595,000.

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 12 – SUBSEQUENT EVENTS

A. Future Bond Issue

In November 2023, the District approved the sale of \$19,260,000 of General Obligation Facilities Maintenance Bonds, Series 2023A, to finance various capital improvements. The bonds have a true interest cost of 4.52 percent and a final maturity of February 1, 2044.

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 281

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
 Year Ended June 30, 2023

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.4714%	\$ 22,144,010	\$ -	\$ 22,144,010	\$ 23,850,298	92.85%	78.70%
06/30/2016	06/30/2015	0.4383%	\$ 22,714,981	\$ -	\$ 22,714,981	\$ 25,717,752	88.32%	78.20%
06/30/2017	06/30/2016	0.4506%	\$ 36,586,485	\$ 477,849	\$ 37,064,334	\$ 27,936,974	130.96%	68.90%
06/30/2018	06/30/2017	0.4442%	\$ 28,357,435	\$ 356,565	\$ 28,714,000	\$ 28,513,259	99.45%	75.90%
06/30/2019	06/30/2018	0.4341%	\$ 24,082,088	\$ 789,866	\$ 24,871,954	\$ 29,158,626	82.59%	79.50%
06/30/2020	06/30/2019	0.3937%	\$ 21,766,792	\$ 676,471	\$ 22,443,263	\$ 27,844,660	78.17%	80.20%
06/30/2021	06/30/2020	0.3993%	\$ 23,939,860	\$ 738,197	\$ 24,678,057	\$ 28,476,086	84.07%	79.10%
06/30/2022	06/30/2021	0.3856%	\$ 16,466,848	\$ 502,895	\$ 16,969,743	\$ 27,760,306	59.32%	87.00%
06/30/2023	06/30/2022	0.3835%	\$ 30,373,327	\$ 890,358	\$ 31,263,685	\$ 28,720,979	105.75%	76.70%

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2023

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 1,900,180	\$ 1,900,180	\$ -	\$ 25,717,752	7.39%
06/30/2016	\$ 2,095,274	\$ 2,095,274	\$ -	\$ 27,936,974	7.50%
06/30/2017	\$ 2,144,453	\$ 2,144,453	\$ -	\$ 28,513,259	7.52%
06/30/2018	\$ 2,186,897	\$ 2,186,897	\$ -	\$ 29,158,626	7.50%
06/30/2019	\$ 2,088,247	\$ 2,088,247	\$ -	\$ 27,844,660	7.50%
06/30/2020	\$ 2,135,477	\$ 2,135,477	\$ -	\$ 28,476,086	7.50%
06/30/2021	\$ 2,082,018	\$ 2,082,018	\$ -	\$ 27,760,306	7.50%
06/30/2022	\$ 2,154,182	\$ 2,154,182	\$ -	\$ 28,720,979	7.50%
06/30/2023	\$ 2,256,037	\$ 2,256,037	\$ -	\$ 30,170,498	7.48%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 281

Teachers Retirement Association Pension Benefits Plan
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
 Year Ended June 30, 2023

District Fiscal Year-End	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	1.4456%	\$ 66,612,207	\$ 4,686,092	\$ 71,298,299	\$ 65,989,556	100.94%	81.50%
06/30/2016	06/30/2015	1.3943%	\$ 86,251,245	\$ 10,579,374	\$ 96,830,619	\$ 70,765,080	121.88%	76.80%
06/30/2017	06/30/2016	1.4503%	\$345,931,154	\$ 34,723,065	\$380,654,219	\$ 75,456,567	458.45%	44.88%
06/30/2018	06/30/2017	1.4426%	\$287,969,129	\$ 27,837,905	\$315,807,034	\$ 77,542,890	371.37%	51.57%
06/30/2019	06/30/2018	1.4328%	\$ 89,993,251	\$ 8,455,056	\$ 98,448,307	\$ 79,157,830	113.69%	78.07%
06/30/2020	06/30/2019	1.4199%	\$ 90,504,724	\$ 8,009,618	\$ 98,514,342	\$ 80,619,743	112.26%	78.21%
06/30/2021	06/30/2020	1.4035%	\$103,692,461	\$ 8,689,629	\$112,382,090	\$ 81,580,317	127.10%	75.48%
06/30/2022	06/30/2021	1.3588%	\$ 59,465,151	\$ 5,015,220	\$ 64,480,371	\$ 81,311,353	73.13%	86.63%
06/30/2023	06/30/2022	1.3826%	\$110,711,294	\$ 8,210,046	\$118,921,340	\$ 85,465,864	129.54%	76.17%

Teachers Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2023

District Fiscal Year-End	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 5,307,332	\$ 5,307,332	\$ -	\$ 70,765,080	7.50%
06/30/2016	\$ 5,658,083	\$ 5,658,083	\$ -	\$ 75,456,567	7.50%
06/30/2017	\$ 5,812,034	\$ 5,812,034	\$ -	\$ 77,542,890	7.50%
06/30/2018	\$ 5,927,137	\$ 5,927,137	\$ -	\$ 79,157,830	7.49%
06/30/2019	\$ 6,215,604	\$ 6,215,604	\$ -	\$ 80,619,743	7.71%
06/30/2020	\$ 6,459,413	\$ 6,459,413	\$ -	\$ 81,580,317	7.92%
06/30/2021	\$ 6,610,498	\$ 6,610,498	\$ -	\$ 81,311,353	8.13%
06/30/2022	\$ 7,127,826	\$ 7,127,826	\$ -	\$ 85,465,864	8.34%
06/30/2023	\$ 7,435,994	\$ 7,435,994	\$ -	\$ 86,989,080	8.55%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 281

Other Post-Employment Benefits Plan
 Schedule of Changes in the District's Net
 OPEB Liability (Asset) and Related Ratios
 Year Ended June 30, 2023

	Year Ended June 30,						
	2017	2018	2019	2020	2021	2022	2023
Total OPEB liability							
Service cost	\$ 374,192	\$ 395,745	\$ 429,786	\$ 247,748	\$ 206,124	\$ 223,017	\$ 200,124
Interest	551,130	559,636	554,056	428,049	433,866	416,828	378,058
Differences between expected and actual experience	–	–	(2,065,851)	–	(1,432)	–	305,941
Changes of assumptions	–	(15,942)	(650,979)	(65,819)	(197,299)	76,342	16,160
Changes of benefit terms	–	–	186,435	–	–	–	–
Benefit payments	(1,014,169)	(583,727)	(681,324)	(443,570)	(488,138)	(1,055,343)	(945,795)
Net change in total OPEB liability	(88,847)	355,712	(2,227,877)	166,408	(46,879)	(339,156)	(45,512)
Total OPEB liability – beginning of year	9,717,759	9,628,912	9,984,624	7,756,747	7,923,155	7,876,276	7,537,120
Total OPEB liability – end of year	9,628,912	9,984,624	7,756,747	7,923,155	7,876,276	7,537,120	7,491,608
Plan fiduciary net position							
Contributions – paid from governmental funds	28,001	–	–	–	–	–	–
Net investment income	1,039,704	823,399	1,265,190	1,103,217	2,167,133	(1,900,673)	510,889
Benefit payments – paid from governmental funds	(28,001)	–	–	–	–	–	–
Benefit payments – paid from trust	(986,168)	(583,727)	(681,324)	(443,570)	(488,138)	(1,055,343)	(945,795)
Administrative expense	(7,007)	(86,547)	(6,296)	(5,829)	(5,577)	(5,527)	–
Other deductions – special item (Note 2)	–	–	(4,749,736)	–	–	–	–
Net change in plan fiduciary net position	46,529	153,125	(4,172,166)	653,818	1,673,418	(2,961,543)	(434,906)
Plan fiduciary net position – beginning of year	18,054,443	18,100,972	18,254,097	14,081,931	14,735,749	16,409,167	13,447,624
Plan fiduciary net position – end of year	18,100,972	18,254,097	14,081,931	14,735,749	16,409,167	13,447,624	13,012,718
Net OPEB liability (asset)	\$ (8,472,060)	\$ (8,269,473)	\$ (6,325,184)	\$ (6,812,594)	\$ (8,532,891)	\$ (5,910,504)	\$ (5,521,110)
Plan fiduciary net position as a percentage of the total OPEB liability	187.99%	182.82%	181.54%	185.98%	208.34%	178.42%	173.70%
Covered-employee payroll	\$115,661,449	\$115,803,161	\$ 92,975,942	\$116,588,812	\$104,349,456	\$107,479,939	\$112,242,701
Net OPEB liability (asset) as a percentage of covered-employee payroll	(7.32%)	(7.14%)	(6.80%)	(5.84%)	(8.18%)	(5.50%)	(4.92%)

Note 1: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

Note 2: In fiscal 2019, the District made a draw from the trust to reimburse the District for OPEB costs incurred since the trust was established (fiscal years 2009 through 2018) that had not previously been reimbursed.

INDEPENDENT SCHOOL DISTRICT NO. 281

Other Post-Employment Benefits Plan
Schedule of Investment Returns
Year Ended June 30, 2023

<u>Year</u>	<u>Annual Money-Weighted Rate of Return, Net of Investment Expense</u>
2017	5.76%
2018	4.11%
2019	6.93%
2020	7.84%
2021	14.71%
2022	(11.60)%
2023	3.80%

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

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INDEPENDENT SCHOOL DISTRICT NO. 281

Notes to Required Supplementary Information
June 30, 2023

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

- Augmentation for current privatized members was reduced to 2.00 percent for the period July 1, 2020 through December 31, 2023, and zero percent thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five, and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 General Mortality Table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 Disabled Annuitant Mortality Table to the Pub-2010 General/Teacher Disabled Annuitant Mortality Table, with adjustments.
- The mortality improvement scale was changed from MP-2018 to MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100.00 percent joint and survivor option changed from 35.00 percent to 45.00 percent. The assumed number of married female new retirees electing the 100.00 percent joint and survivor option changed from 15.00 percent to 30.00 percent. The corresponding number of married new retirees electing the life annuity option was adjusted accordingly.

INDEPENDENT SCHOOL DISTRICT NO. 281

Notes to Required Supplementary Information (continued)
June 30, 2023

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.00 percent per year, with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio, to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

INDEPENDENT SCHOOL DISTRICT NO. 281

Notes to Required Supplementary Information (continued)
June 30, 2023

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2017 CHANGES IN PLAN PROVISIONS

- The state's contribution for the Minneapolis Employees Retirement Fund equals \$16.0 million in 2017 and 2018, and \$6.0 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21.0 million to \$31.0 million in calendar years 2019 to 2031. The state's contribution changed from \$16.0 million to \$6.0 million in calendar years 2019 to 2031.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years, to 1.00 percent per year through 2044, and 2.50 percent per year thereafter.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2035, and 2.50 percent per year thereafter, to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate was changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

2015 CHANGES IN PLAN PROVISIONS

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Retirement Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892.0 million. Upon consolidation, state and employer contributions were revised; the state's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2030, and 2.50 percent per year thereafter, to 1.00 percent per year through 2035, and 2.50 percent per year thereafter.

INDEPENDENT SCHOOL DISTRICT NO. 281

Notes to Required Supplementary Information (continued)
June 30, 2023

TEACHERS RETIREMENT ASSOCIATION (TRA)

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

- The cost of living adjustment (COLA) was reduced from 2.00 percent each January 1 to 1.00 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.10 percent each year until reaching the ultimate rate of 1.50 percent on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit, are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.50 percent if the funded ratio was at least 90.00 percent for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.00 percent to 3.00 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.50 percent to 7.50 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years, (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, and 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption was changed from 8.50 percent to 7.50 percent.
- The single discount rate changed from 5.12 percent to 7.50 percent.

INDEPENDENT SCHOOL DISTRICT NO. 281

Notes to Required Supplementary Information (continued)
June 30, 2023

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The COLA was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the CSA loads. The active load was reduced from 1.40 percent to zero percent, the vested inactive load increased from 4.00 percent to 7.00 percent, and the nonvested inactive load increased from 4.00 percent to 9.00 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for 10 years, followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.
- The single discount rate changed from 4.66 percent to 5.12 percent.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The single discount rate was changed from 8.00 percent to 4.66 percent.

2015 CHANGES IN PLAN PROVISIONS

- The Duluth Teachers Retirement Fund Association was merged into the TRA on June 30, 2015.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The annual COLA for the June 30, 2015 valuation assumed 2.00 percent. The prior year valuation used 2.00 percent, with an increase to 2.50 percent commencing in 2034.
- The discount rate used to measure the total pension liability was 8.00 percent. This is a decrease from the discount rate at the prior measurement date of 8.25 percent.

INDEPENDENT SCHOOL DISTRICT NO. 281

Notes to Required Supplementary Information (continued)
June 30, 2023

OTHER POST-EMPLOYMENT BENEFITS PLAN

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- 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.

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- 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.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- 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.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- 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.

INDEPENDENT SCHOOL DISTRICT NO. 281

Notes to Required Supplementary Information (continued)
June 30, 2023

OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)

2019 CHANGES IN PLAN PROVISIONS

- 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.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- 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.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- 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.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- 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.

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SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 281

Nonmajor Governmental Funds
 Combining Balance Sheet
 as of June 30, 2023

	Special Revenue Funds		Total
	Food Service	Community Service	
Assets			
Cash and temporary investments	\$ 3,675,319	\$ 4,224,967	\$ 7,900,286
Receivables			
Current taxes	–	869,734	869,734
Delinquent taxes	–	19,001	19,001
Accounts and interest	340,891	11,977	352,868
Due from other governmental units	962,681	602,061	1,564,742
Inventory	85,699	–	85,699
Prepaid items	217	–	217
	<u>5,064,807</u>	<u>5,727,740</u>	<u>10,792,547</u>
Total assets	\$ 5,064,807	\$ 5,727,740	\$ 10,792,547
Liabilities			
Salaries payable	\$ 47,908	\$ 227,662	\$ 275,570
Accounts and contracts payable	223,121	264,364	487,485
Due to other governmental units	–	504	504
Unearned revenue	138,541	92,242	230,783
Total liabilities	409,570	584,772	994,342
Deferred inflows of resources			
Property taxes levied for subsequent year	–	1,753,725	1,753,725
Unavailable revenue – delinquent taxes	–	14,754	14,754
Total deferred inflows of resources	–	1,768,479	1,768,479
Fund balances			
Nonspendable	85,916	–	85,916
Restricted	4,569,321	3,374,489	7,943,810
Total fund balances	4,655,237	3,374,489	8,029,726
	<u>5,064,807</u>	<u>5,727,740</u>	<u>10,792,547</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,064,807	\$ 5,727,740	\$ 10,792,547

INDEPENDENT SCHOOL DISTRICT NO. 281

Nonmajor Governmental Funds
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2023

	Special Revenue Funds		Total
	Food Service	Community Service	
Revenue			
Local sources			
Property taxes	\$ -	\$ 2,196,394	\$ 2,196,394
Investment earnings	101,698	124,074	225,772
Other	1,378,103	4,669,158	6,047,261
State sources	270,972	3,086,458	3,357,430
Federal sources	6,103,917	1,003,875	7,107,792
Total revenue	<u>7,854,690</u>	<u>11,079,959</u>	<u>18,934,649</u>
Expenditures			
Current			
Food service	7,183,795	-	7,183,795
Community service	-	10,300,264	10,300,264
Capital outlay	137,373	245,694	383,067
Total expenditures	<u>7,321,168</u>	<u>10,545,958</u>	<u>17,867,126</u>
Excess of revenue over expenditures	533,522	534,001	1,067,523
Other financing sources			
Sale of assets	1,275	-	1,275
Net change in fund balances	534,797	534,001	1,068,798
Fund balances			
Beginning of year	<u>4,120,440</u>	<u>2,840,488</u>	<u>6,960,928</u>
End of year	<u>\$ 4,655,237</u>	<u>\$ 3,374,489</u>	<u>\$ 8,029,726</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

General Fund
Comparative Balance Sheet
as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 20,966,784	\$ 27,952,751
Receivables		
Current taxes	23,884,200	22,007,611
Delinquent taxes	370,655	372,424
Accounts and interest	287,365	124,632
Due from other governmental units	24,150,813	15,712,851
Due from other funds	945,795	1,055,343
Inventory	281,592	335,710
Prepaid items	<u>772,676</u>	<u>1,352,199</u>
Total assets	<u>\$ 71,659,880</u>	<u>\$ 68,913,521</u>
Liabilities		
Salaries payable	\$ 1,304,312	\$ 1,552,647
Accounts and contracts payable	6,646,831	5,498,861
Due to other governmental units	423,042	715,575
Unearned revenue	<u>460</u>	<u>—</u>
Total liabilities	8,374,645	7,767,083
Deferred inflows of resources		
Property taxes levied for subsequent year	44,704,258	40,354,089
Unavailable revenue – delinquent taxes	<u>290,375</u>	<u>256,856</u>
Total deferred inflows of resources	44,994,633	40,610,945
Fund balances		
Nonspendable for inventory	281,592	335,710
Nonspendable for prepaid items	772,676	1,352,199
Restricted for student activities	105,948	95,154
Restricted for scholarships	472,847	455,788
Restricted for capital projects levy	4,696,692	3,326,573
Restricted for operating capital	2,277,543	4,455,291
Restricted for area learning center	798,560	—
Restricted for basic skills programs	—	536,982
Restricted for achievement and integration	395,696	—
Restricted for safe schools levy	43,618	319,215
Restricted for long-term facilities maintenance	526,745	—
Restricted for Medical Assistance	539,595	543,630
Assigned for building carryover	646,626	599,399
Assigned for LCTS program	775,508	715,607
Assigned for telecom	246,648	221,066
Assigned for Q comp	66,113	348,780
Assigned for subsequent year's budget	—	5,075,199
Unassigned – long-term facilities maintenance account deficit	—	(584,948)
Unassigned	<u>5,644,195</u>	<u>2,739,848</u>
Total fund balances	<u>18,290,602</u>	<u>20,535,493</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 71,659,880</u>	<u>\$ 68,913,521</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 44,213,068	\$ 44,342,363	\$ 129,295	\$ 44,953,558
Investment earnings	75,000	707,818	632,818	11,140
Other	4,536,267	4,081,261	(455,006)	4,133,677
State sources	123,185,809	119,997,787	(3,188,022)	120,820,882
Federal sources	17,151,204	23,032,904	5,881,700	17,289,540
Total revenue	189,161,348	192,162,133	3,000,785	187,208,797
Expenditures				
Current				
Administration				
Salaries	5,727,771	5,522,643	(205,128)	5,496,141
Employee benefits	1,726,912	1,792,583	65,671	1,731,882
Purchased services	87,000	221,990	134,990	149,631
Supplies and materials	81,280	66,213	(15,067)	54,815
Capital expenditures	4,000	24,835	20,835	414
Other expenditures	58,868	88,409	29,541	94,966
Total administration	7,685,831	7,716,673	30,842	7,527,849
District support services				
Salaries	3,688,019	3,725,520	37,501	3,605,534
Employee benefits	962,579	1,386,330	423,751	1,044,603
Purchased services	745,662	617,642	(128,020)	669,680
Supplies and materials	1,595,400	1,517,185	(78,215)	1,163,215
Capital expenditures	2,678,353	1,470,029	(1,208,324)	1,463,207
Other expenditures	2,123,000	22,180	(2,100,820)	1,406,887
Total district support services	11,793,013	8,738,886	(3,054,127)	9,353,126
Elementary and secondary regular instruction				
Salaries	59,650,506	59,884,945	234,439	57,899,164
Employee benefits	17,058,593	17,431,636	373,043	16,587,921
Purchased services	2,251,916	3,458,128	1,206,212	2,853,593
Supplies and materials	1,282,463	3,475,512	2,193,049	1,725,078
Capital expenditures	428,268	741,789	313,521	394,464
Other expenditures	467,503	604,669	137,166	603,241
Total elementary and secondary regular instruction	81,139,249	85,596,679	4,457,430	80,063,461

INDEPENDENT SCHOOL DISTRICT NO. 281

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual (continued)
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	817,643	863,350	45,707	901,507
Employee benefits	279,789	243,278	(36,511)	256,403
Purchased services	60,765	100,999	40,234	125,705
Supplies and materials	11,590	70,064	58,474	51,992
Capital expenditures	–	15,597	15,597	1,089
Other expenditures	29,945	5,497	(24,448)	6,858
Total vocational education instruction	1,199,732	1,298,785	99,053	1,343,554
Special education instruction				
Salaries	22,428,501	22,254,324	(174,177)	22,783,908
Employee benefits	7,953,166	7,684,787	(268,379)	7,724,265
Purchased services	1,549,095	981,022	(568,073)	1,138,745
Supplies and materials	266,506	270,500	3,994	173,555
Capital expenditures	109,500	26,388	(83,112)	13,274
Other expenditures	–	127,045	127,045	134,168
Total special education instruction	32,306,768	31,344,066	(962,702)	31,967,915
Instructional support services				
Salaries	8,137,551	10,101,386	1,963,835	8,373,614
Employee benefits	2,349,945	2,943,189	593,244	2,617,963
Purchased services	135,794	828,099	692,305	507,638
Supplies and materials	4,098,039	984,819	(3,113,220)	1,131,887
Capital expenditures	–	22,163	22,163	923
Other expenditures	19,032	64,228	45,196	69,427
Total instructional support services	14,740,361	14,943,884	203,523	12,701,452
Pupil support services				
Salaries	6,001,007	6,469,895	468,888	7,311,649
Employee benefits	1,963,589	2,108,050	144,461	2,067,257
Purchased services	13,004,233	15,522,848	2,518,615	14,074,759
Supplies and materials	565,044	938,761	373,717	1,050,520
Capital expenditures	–	230	230	107,167
Other expenditures	–	43,685	43,685	68,907
Total pupil support services	21,533,873	25,083,469	3,549,596	24,680,259

INDEPENDENT SCHOOL DISTRICT NO. 281

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual (continued)
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	5,229,944	5,750,720	520,776	5,430,426
Employee benefits	1,829,685	2,423,197	593,512	2,240,934
Purchased services	5,516,317	7,355,985	1,839,668	6,507,361
Supplies and materials	718,000	1,587,286	869,286	1,437,088
Capital expenditures	2,027,097	4,197,363	2,170,266	525,177
Other expenditures	222,485	448,163	225,678	410,269
Total sites and buildings	15,543,528	21,762,714	6,219,186	16,551,255
Fiscal and other fixed cost programs				
Purchased services	495,000	584,955	89,955	494,689
Other expenditures	—	7,023	7,023	11,712
Total fiscal and other fixed cost programs	495,000	591,978	96,978	506,401
Debt service				
Principal	1,600,000	977,318	(622,682)	977,770
Interest and fiscal charges	620,000	294,284	(325,716)	283,246
Total debt service	2,220,000	1,271,602	(948,398)	1,261,016
Total expenditures	188,657,355	198,348,736	9,691,381	185,956,288
Excess (deficiency) of revenue over expenditures	503,993	(6,186,603)	(6,690,596)	1,252,509
Other financing sources				
Lease issued	—	3,841,464	3,841,464	105,668
Sale of assets	—	28,295	28,295	71,020
Insurance recovery	20,000	71,953	51,953	9,413
Total other financing sources	20,000	3,941,712	3,921,712	186,101
Net change in fund balances	\$ 523,993	(2,244,891)	\$ (2,768,884)	1,438,610
Fund balances				
Beginning of year		20,535,493		19,096,883
End of year		\$ 18,290,602		\$ 20,535,493

INDEPENDENT SCHOOL DISTRICT NO. 281

Food Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 3,675,319	\$ 3,714,233
Receivables		
Accounts and interest	340,891	247,684
Due from other governmental units	962,681	347,097
Inventory	85,699	81,987
Prepaid items	<u>217</u>	<u>2,276</u>
Total assets	<u>\$ 5,064,807</u>	<u>\$ 4,393,277</u>
Liabilities		
Salaries payable	\$ 47,908	\$ 55,486
Accounts and contracts payable	223,121	34,591
Unearned revenue	<u>138,541</u>	<u>182,760</u>
Total liabilities	409,570	272,837
Fund balances		
Nonspendable for inventory	85,699	81,987
Nonspendable for prepaid items	217	2,276
Restricted for food service	<u>4,569,321</u>	<u>4,036,177</u>
Total fund balances	<u>4,655,237</u>	<u>4,120,440</u>
Total liabilities and fund balances	<u>\$ 5,064,807</u>	<u>\$ 4,393,277</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

Food Service Special Revenue Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Revenue				
Local sources				
Investment earnings	\$ —	\$ 101,698	\$ 101,698	\$ 2,265
Other – primarily meal sales	2,089,623	1,378,103	(711,520)	80,258
State sources	419,242	270,972	(148,270)	262,825
Federal sources	5,544,531	6,103,917	559,386	9,226,088
Total revenue	<u>8,053,396</u>	<u>7,854,690</u>	<u>(198,706)</u>	<u>9,571,436</u>
Expenditures				
Current				
Salaries	2,224,795	2,391,835	167,040	2,440,888
Employee benefits	928,880	1,081,296	152,416	1,087,728
Purchased services	202,000	128,417	(73,583)	86,362
Supplies and materials	3,463,943	3,557,724	93,781	3,872,126
Other expenditures	33,900	24,523	(9,377)	23,348
Capital outlay	268,000	137,373	(130,627)	118,456
Total expenditures	<u>7,121,518</u>	<u>7,321,168</u>	<u>199,650</u>	<u>7,628,908</u>
Excess (deficiency) of revenue over expenditures	931,878	533,522	(398,356)	1,942,528
Other financing sources				
Sale of assets	—	1,275	1,275	—
Net change in fund balances	<u>\$ 931,878</u>	<u>534,797</u>	<u>\$ (397,081)</u>	<u>1,942,528</u>
Fund balances				
Beginning of year		<u>4,120,440</u>		<u>2,177,912</u>
End of year		<u>\$ 4,655,237</u>		<u>\$ 4,120,440</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

Community Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 4,224,967	\$ 3,590,071
Receivables		
Current taxes	869,734	1,092,536
Delinquent taxes	19,001	19,407
Accounts and interest	11,977	79,858
Due from other governmental units	602,061	626,366
Prepaid items	-	9,715
	<u> </u>	<u> </u>
Total assets	<u>\$ 5,727,740</u>	<u>\$ 5,417,953</u>
Liabilities		
Salaries payable	\$ 227,662	\$ 142,899
Accounts and contracts payable	264,364	71,708
Due to other governmental units	504	72
Unearned revenue	92,242	143,607
	<u> </u>	<u> </u>
Total liabilities	584,772	358,286
Deferred inflows of resources		
Property taxes levied for subsequent year	1,753,725	2,205,637
Unavailable revenue – delinquent taxes	14,754	13,542
	<u> </u>	<u> </u>
Total deferred inflows of resources	1,768,479	2,219,179
Fund balances		
Nonspendable for prepaid items	-	9,715
Restricted for community education programs	2,266,290	1,716,401
Restricted for early childhood family education programs	453,920	470,364
Restricted for school readiness	256,911	222,848
Restricted for adult basic education	386,935	421,100
Restricted for community service	10,433	60
	<u> </u>	<u> </u>
Total fund balances	3,374,489	2,840,488
	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,727,740</u>	<u>\$ 5,417,953</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

Community Service Special Revenue Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023			2022
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	\$ 2,230,018	\$ 2,196,394	\$ (33,624)	\$ 2,145,354
Investment earnings	–	124,074	124,074	3,792
Other – primarily tuition and fees	4,652,175	4,669,158	16,983	4,289,217
State sources	2,928,996	3,086,458	157,462	3,062,049
Federal sources	846,291	1,003,875	157,584	979,198
Total revenue	<u>10,657,480</u>	<u>11,079,959</u>	<u>422,479</u>	<u>10,479,610</u>
Expenditures				
Current				
Salaries	7,177,924	6,925,306	(252,618)	6,282,535
Employee benefits	2,064,956	2,235,471	170,515	2,010,366
Purchased services	930,320	905,915	(24,405)	592,968
Supplies and materials	201,498	229,398	27,900	191,313
Other expenditures	14,511	4,174	(10,337)	18,809
Capital outlay	78,455	245,694	167,239	78,505
Total expenditures	<u>10,467,664</u>	<u>10,545,958</u>	<u>78,294</u>	<u>9,174,496</u>
Net change in fund balances	<u>\$ 189,816</u>	534,001	<u>\$ 344,185</u>	1,305,114
Fund balances				
Beginning of year		<u>2,840,488</u>		<u>1,535,374</u>
End of year		<u>\$ 3,374,489</u>		<u>\$ 2,840,488</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

Capital Projects – Building Construction Fund
 Comparative Balance Sheet
 as of June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and temporary investments	\$ 12,305,218	\$ 14,914,685
Cash and investments held by trustee	<u>1,799</u>	<u>1,799</u>
Total assets	<u>\$ 12,307,017</u>	<u>\$ 14,916,484</u>
Liabilities		
Accounts and contracts payable	\$ 2,803,138	\$ 3,039,587
Fund balances		
Restricted for long-term facilities maintenance	9,364,127	11,615,403
Restricted for capital projects	<u>139,752</u>	<u>261,494</u>
Total fund balances	<u>9,503,879</u>	<u>11,876,897</u>
Total liabilities and fund balances	<u>\$ 12,307,017</u>	<u>\$ 14,916,484</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

Capital Projects – Building Construction Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual

Year Ended June 30, 2023

(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023		Over (Under) Budget	2022
	Budget	Actual		Actual
Revenue				
Local sources				
Investment earnings (charges)	\$ –	\$ 315,218	\$ 315,218	\$ (48,958)
Other	–	2,612	2,612	–
Total revenue	–	317,830	317,830	(48,958)
Expenditures				
Capital outlay				
Salaries	–	215,046	215,046	174,472
Employee benefits	–	66,139	66,139	50,992
Purchased services	–	1,802,711	1,802,711	1,399,475
Supplies and materials	–	–	–	13,655
Capital expenditures	22,500,000	19,428,715	(3,071,285)	12,967,794
Debt service				
Fiscal charges and other	–	192,063	192,063	306,082
Total expenditures	22,500,000	21,704,674	(795,326)	14,912,470
Excess (deficiency) of revenue over expenditures	(22,500,000)	(21,386,844)	1,113,156	(14,961,428)
Other financing sources				
Bonds issued	18,060,000	18,060,000	–	21,200,000
Premiums on debt issued	740,000	953,826	213,826	2,338,794
Total other financing sources	18,800,000	19,013,826	213,826	23,538,794
Net change in fund balances	\$ (3,700,000)	(2,373,018)	\$ 1,326,982	8,577,366
Fund balances				
Beginning of year		11,876,897		3,299,531
End of year		\$ 9,503,879		\$ 11,876,897

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INDEPENDENT SCHOOL DISTRICT NO. 281

Debt Service Fund
 Balance Sheet by Account
 as of June 30, 2023
 (With Comparative Totals as of June 30, 2022)

	Regular	OPEB	Totals	
	Debt Service Account	Debt Service Account	2023	2022
Assets				
Cash and temporary investments	\$ 11,245,056	\$ 1,836,108	\$ 13,081,164	\$ 12,366,232
Receivables				
Current taxes	9,738,110	1,320,870	11,058,980	10,271,683
Delinquent taxes	152,847	19,837	172,684	168,590
Due from other governmental units	90,005	1	90,006	88,519
Total assets	\$ 21,226,018	\$ 3,176,816	\$ 24,402,834	\$ 22,895,024
Deferred inflows of resources				
Property taxes levied for subsequent year	\$ 19,635,858	\$ 2,663,393	\$ 22,299,251	\$ 20,736,714
Unavailable revenue – delinquent taxes	117,998	15,895	133,893	116,546
Total deferred inflows of resources	19,753,856	2,679,288	22,433,144	20,853,260
Fund balances				
Restricted for debt service	1,472,162	497,528	1,969,690	2,041,764
Total liabilities, deferred inflows of resources, and fund balances	\$ 21,226,018	\$ 3,176,816	\$ 24,402,834	\$ 22,895,024

INDEPENDENT SCHOOL DISTRICT NO. 281

Debt Service Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances by Account
 Budget and Actual
 Year Ended June 30, 2023
 (With Comparative Actual Amounts for the Year Ended June 31, 2022)

	2023			Total
	Budget	Regular Debt Service Account	Actual OPEB Debt Service Account	
Revenue				
Local sources				
Property taxes	\$ 21,635,020	\$ 17,961,508	\$ 2,686,406	\$ 20,647,914
Investment earnings	-	217,042	40,823	257,865
State sources	-	901,550	5	901,555
Total revenue	<u>21,635,020</u>	<u>19,080,100</u>	<u>2,727,234</u>	<u>21,807,334</u>
Expenditures				
Debt service				
Principal	15,310,000	12,920,000	2,390,000	15,310,000
Interest	6,549,058	6,336,365	212,693	6,549,058
Fiscal charges and other	-	21,600	400	22,000
Total expenditures	<u>21,859,058</u>	<u>19,277,965</u>	<u>2,603,093</u>	<u>21,881,058</u>
Excess (deficiency) of revenue over expenditures	(224,038)	(197,865)	124,141	(73,724)
Other financing sources				
Premiums on debt issued	-	1,650	-	1,650
Net change in fund balances	<u>\$ (224,038)</u>	(196,215)	124,141	(72,074)
Fund balances				
Beginning of year		<u>1,668,377</u>	<u>373,387</u>	<u>2,041,764</u>
End of year		<u>\$ 1,472,162</u>	<u>\$ 497,528</u>	<u>\$ 1,969,690</u>

	<u>2022</u>	
Over (Under) Budget	<u>Actual</u>	
\$ (987,106)	\$ 19,128,912	
257,865	9,727	
901,555	898,578	
<u>172,314</u>	<u>20,037,217</u>	
	14,445,000	
	6,490,548	
22,000	14,203	
<u>22,000</u>	<u>20,949,751</u>	
150,314	(912,534)	
<u>1,650</u>	<u>—</u>	
<u>\$ 151,964</u>	<u>(912,534)</u>	
	<u>2,954,298</u>	
	<u>\$ 2,041,764</u>	

INDEPENDENT SCHOOL DISTRICT NO. 281

Internal Service Funds
 Combining Statement of Net Position
 as of June 30, 2023
 (With Comparative Totals as of June 30, 2022)

	Dental Self-Insurance	Health Benefits Self-Insurance	Totals	
			<u>2023</u>	<u>2022</u>
Assets				
Cash and temporary investments	\$ 1,369,805	\$ 1,222,740	\$ 2,592,545	\$ 1,577,837
Liabilities				
Current liabilities				
Claims payable	<u>23,886</u>	<u>2,438,003</u>	<u>2,461,889</u>	<u>2,110,197</u>
Net position				
Unrestricted	<u>\$ 1,345,919</u>	<u>\$ (1,215,263)</u>	<u>\$ 130,656</u>	<u>\$ (532,360)</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

Internal Service Funds
 Combining Statement of Revenue, Expenses, and Changes in Net Position
 Year Ended June 30, 2023
 (With Comparative Totals for the Year Ended June 30, 2022)

	Dental Self-Insurance	Health Benefits Self-Insurance	Totals	
			2023	2022
Operating revenue				
Charges for services				
Contributions from governmental funds	\$ 1,294,710	\$ 19,864,315	\$ 21,159,025	\$ 19,737,190
Operating expenses				
Dental benefit claims	1,302,617	-	1,302,617	1,384,785
Health benefit claims	-	19,228,089	19,228,089	19,980,118
Total operating expenses	<u>1,302,617</u>	<u>19,228,089</u>	<u>20,530,706</u>	<u>21,364,903</u>
Operating income (loss)	(7,907)	636,226	628,319	(1,627,713)
Nonoperating revenue				
Investment earnings	<u>31,823</u>	<u>2,874</u>	<u>34,697</u>	<u>1,361</u>
Change in net position	23,916	639,100	663,016	(1,626,352)
Net position				
Beginning of year	<u>1,322,003</u>	<u>(1,854,363)</u>	<u>(532,360)</u>	<u>1,093,992</u>
End of year	<u>\$ 1,345,919</u>	<u>\$ (1,215,263)</u>	<u>\$ 130,656</u>	<u>\$ (532,360)</u>

INDEPENDENT SCHOOL DISTRICT NO. 281

Internal Service Funds
 Combining Statement of Cash Flows
 Year Ended June 30, 2023
 (With Comparative Totals for the Year Ended June 30, 2022)

	Dental	Health Benefits	Totals	
	Self-Insurance	Self-Insurance	2023	2022
Cash flows from operating activities				
Contributions from governmental funds	\$ 1,294,710	\$ 19,864,315	\$ 21,159,025	\$ 19,771,286
Payments for dental claims	(1,321,303)	–	(1,321,303)	(1,367,063)
Payments for health claims	–	(18,857,711)	(18,857,711)	(19,523,393)
Net cash flows from operating activities	(26,593)	1,006,604	980,011	(1,119,170)
Cash flows from investing activities				
Investment income received	31,823	2,874	34,697	1,361
Net change in cash and cash equivalents	5,230	1,009,478	1,014,708	(1,117,809)
Cash and cash equivalents				
Beginning of year	1,364,575	213,262	1,577,837	2,695,646
End of year	\$ 1,369,805	\$ 1,222,740	\$ 2,592,545	\$ 1,577,837
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	\$ (7,907)	\$ 636,226	\$ 628,319	\$ (1,627,713)
Adjustments to reconcile operating income (loss) to cash flows from operating activities				
Changes in assets and liabilities				
Prepaid items	–	–	–	34,096
Claims payable	(18,686)	370,378	351,692	474,447
Net cash flows from operating activities	\$ (26,593)	\$ 1,006,604	\$ 980,011	\$ (1,119,170)

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STATISTICAL SECTION

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STATISTICAL SECTION

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**STATISTICAL SECTION
(UNAUDITED)**

This section of Independent School District No. 281, Robbinsdale Area Schools' (the District) Annual Comprehensive Financial Report (ACFR) presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Contents

Financial Trends

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

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue source, property taxes.

Debt Capacity

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

Demographic and Economic Information

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

Operating Indicators

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

Source: Unless otherwise noted, the information in these schedules is derived from the District's ACFR for the relevant year.

INDEPENDENT SCHOOL DISTRICT NO. 281

Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
Governmental activities				
Net investment in capital assets	\$ 106,560,557	\$ 107,207,460	\$ 122,266,332	\$ 115,303,157
Restricted	4,501,991	5,848,970	8,691,982	9,768,518
Unrestricted	<u>14,680,171</u>	<u>(83,516,985)</u>	<u>(86,000,673)</u>	<u>(142,988,687)</u>
Total governmental activities	<u>\$ 125,742,719</u>	<u>\$ 29,539,445</u>	<u>\$ 44,957,641</u>	<u>\$ (17,917,012)</u>

Note 1: The District implemented GASB Statement No. 68 in fiscal 2015. The District reported a change in accounting principle as a result of implementing this standard that decreased net position by approximately \$101.1 million. Prior year amounts have not been restated.

Note 2: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. The District reported a change in accounting principle as a result of implementing these standards that decreased net position by approximately \$3.4 million. Prior year amounts have not been restated.

Note 3: The District implemented GASB Statement No. 84 in fiscal 2020. The District reported a change in accounting principle as a result of implementing these standards that decreased net position by approximately \$0.5 million. Prior year amounts have not been restated.

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 117,654,573	\$ 116,151,974	\$ 121,514,170	\$ 119,977,952	\$ 111,931,629	\$ 102,505,704
11,038,463	11,057,047	8,831,552	13,711,368	17,685,336	19,107,831
<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>\$ (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>

INDEPENDENT SCHOOL DISTRICT NO. 281

Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
Governmental activities				
Expenses				
Administration	\$ 5,323,237	\$ 5,390,640	\$ 6,098,358	\$ 7,886,010
District support services	4,655,575	5,367,003	7,218,076	8,291,512
Elementary and secondary regular instruction	74,585,367	75,849,372	84,552,454	115,652,948
Vocational education instruction	1,891,133	1,928,738	1,794,043	2,284,209
Special education instruction	24,965,365	25,746,822	28,164,535	36,782,980
Instructional support services	8,669,006	11,497,919	10,769,418	17,235,990
Pupil support services	13,749,311	13,480,522	15,015,158	17,528,400
Sites and buildings	28,589,660	27,603,972	25,787,522	34,887,431
Fiscal and other fixed cost programs	396,227	533,245	454,428	557,141
Food service	6,482,286	7,054,514	7,822,574	8,429,759
Community service	8,449,009	8,295,446	8,840,567	11,033,134
Interest and fiscal charges on debt	5,792,505	5,644,096	6,107,024	6,758,127
Total expenses	<u>183,548,681</u>	<u>188,392,289</u>	<u>202,624,157</u>	<u>267,327,641</u>
Program revenues				
Charges for services				
Administration	800	165	652	625
District support services	14,161	162,582	247,734	145,124
Elementary and secondary regular instruction	1,410,509	1,101,536	1,119,601	1,264,788
Vocational education instruction	2,415	2,326	18	14
Special education instruction	147,548	208,893	195,777	267,964
Instructional support services	15,070	8,675	903	222
Pupil support services	22,363	47,177	38,486	-
Sites and buildings	2,037,673	282,482	93,200	113,621
Food service	2,226,066	2,217,047	2,172,672	2,052,382
Community service	4,199,608	3,894,381	4,368,503	4,939,077
Total charges for services	<u>10,076,213</u>	<u>7,925,264</u>	<u>8,237,546</u>	<u>8,783,817</u>
Operating grants and contributions	<u>26,227,085</u>	<u>27,540,323</u>	<u>28,424,275</u>	<u>29,846,808</u>
Total program revenues	<u>36,303,298</u>	<u>35,465,587</u>	<u>36,661,821</u>	<u>38,630,625</u>
Net (expense) revenue	(147,245,383)	(152,926,702)	(165,962,336)	(228,697,016)
General revenues and other changes in net position				
Taxes				
Property taxes, levied for general purposes	18,184,240	31,895,867	35,886,676	37,576,196
Property taxes, levied for community service	972,623	1,784,695	1,690,354	1,729,633
Property taxes, levied for building construction	2,320,542	2,540,747	1,440,091	-
Property taxes, levied for debt service	17,988,593	18,626,998	18,175,924	18,800,718
General grants and aids	104,689,723	99,826,289	107,504,169	109,188,461
Other general revenues	1,146,041	3,130,188	1,914,060	1,512,981
Gain on disposal of capital assets	859,894	-	-	-
Investment earnings (charges)	13,317	12,767	106,758	377,622
Special item – conveyance of FAIR School	-	-	14,662,500	-
Special item – OPEB trust draw	-	-	-	-
Total general revenues and other changes in net position	<u>146,174,973</u>	<u>157,817,551</u>	<u>181,380,532</u>	<u>169,185,611</u>
Change in net position	<u>\$ (1,070,410)</u>	<u>\$ 4,890,849</u>	<u>\$ 15,418,196</u>	<u>\$ (59,511,405)</u>

	2018	2019	2020	2021	2022	2023
\$	7,721,781	\$ 5,515,211	\$ 7,322,496	\$ 7,849,512	\$ 7,022,554	\$ 6,341,329
	7,836,267	9,766,522	5,842,366	7,689,450	10,102,689	7,642,191
	106,754,453	53,979,385	84,979,649	82,065,296	75,765,485	64,957,769
	1,986,611	773,463	1,503,372	1,446,111	1,241,992	940,887
	39,746,365	25,976,927	35,301,076	34,249,305	29,940,336	24,573,782
	19,570,243	9,105,680	12,334,356	13,863,745	12,265,884	12,247,396
	19,034,575	17,315,538	18,825,428	12,908,795	24,241,745	23,397,500
	30,324,113	33,669,988	34,675,198	34,801,921	37,321,186	44,587,236
	521,264	452,980	432,254	447,607	506,401	591,978
	8,020,908	7,706,006	7,276,407	5,960,895	7,354,712	7,238,539
	11,745,783	10,154,134	10,714,698	9,445,606	8,404,889	9,682,718
	5,864,901	5,636,378	5,092,272	5,225,791	5,525,895	5,490,978
	259,127,264	180,052,212	224,299,572	215,954,034	219,693,768	207,692,303
	330	330	—	—	—	—
	134,508	225,115	120,685	117,984	180,990	140,096
	1,182,309	940,917	485,766	345,605	503,279	565,398
	—	—	—	—	—	—
	483,254	400,456	709,428	380,362	477,905	868,063
	1,503	1,871	3,255	3,722	6,713	4,271
	2,768	166,538	—	—	—	60,795
	15,008	20,618	754,317	193,066	16,727	29,300
	2,101,585	2,104,594	1,477,502	384,656	80,258	1,378,103
	5,291,223	5,642,264	4,468,094	2,740,800	4,289,217	4,669,158
	9,212,488	9,502,703	8,019,047	4,166,195	5,555,089	7,715,184
	29,103,055	34,578,208	33,198,955	38,111,519	37,634,633	34,457,865
	38,315,543	44,080,911	41,218,002	42,277,714	43,189,722	42,173,049
	(220,811,721)	(135,971,301)	(183,081,570)	(173,676,320)	(176,504,046)	(165,519,254)
	35,777,957	37,273,204	44,393,003	43,551,802	44,967,173	44,375,882
	1,841,325	2,044,276	2,390,902	2,559,183	2,145,322	2,197,606
	—	—	—	—	—	—
	19,973,568	20,827,352	18,338,319	19,597,836	19,134,031	20,665,261
	107,954,995	101,589,910	110,111,808	112,405,410	114,267,827	120,609,840
	1,701,133	1,960,668	2,463,613	2,964,792	3,028,496	2,517,473
	—	—	—	—	—	—
	509,073	858,243	462,138	66,094	(20,673)	1,541,370
	—	—	—	—	—	—
	—	4,749,736	—	—	—	—
	167,758,051	169,303,389	178,159,783	181,145,117	183,522,176	191,907,432
\$	(53,053,670)	\$ 33,332,088	\$ (4,921,787)	\$ 7,468,797	\$ 7,018,130	\$ 26,388,178

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INDEPENDENT SCHOOL DISTRICT NO. 281

Governmental Activities Tax Revenues by Source and Levy Type
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

Fiscal Year	Property Tax				Total
	General Purposes	Community Service	Building Construction	Debt Service	
2014	\$ 18,184,240	\$ 972,623	\$ 2,320,542	\$ 17,988,593	\$ 39,465,998
2015	31,895,867	1,784,695	2,540,747	18,626,998	54,848,307
2016	35,886,676	1,690,354	1,440,091	18,175,924	57,193,045
2017	37,576,196	1,729,633	–	18,800,718	58,106,547
2018	35,777,957	1,841,325	–	19,973,568	57,592,850
2019	37,273,204	2,044,276	–	20,827,352	60,144,832
2020	44,393,003	2,390,902	–	18,338,319	65,122,224
2021	43,551,802	2,559,183	–	19,597,836	65,708,821
2022	44,967,173	2,145,322	–	19,134,031	66,246,526
2023	44,375,882	2,197,606	–	20,665,261	67,238,749

Note: Legislative “tax shift” changes impacted the amount of tax revenue recognized in fiscal year 2014. This change was offset by an adjustment to state aid payments of an equal amount.

INDEPENDENT SCHOOL DISTRICT NO. 281

Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
General Fund				
Nonspendable	\$ 890,495	\$ 800,112	\$ 552,260	\$ 375,117
Restricted	1,560,153	1,506,725	2,265,076	4,348,161
Assigned	1,231,939	930,246	1,839,081	873,292
Unassigned	14,953,578	15,855,654	13,580,091	7,963,180
Total General Fund	<u>\$ 18,636,165</u>	<u>\$ 19,092,737</u>	<u>\$ 18,236,508</u>	<u>\$ 13,559,750</u>
All other governmental funds				
Nonspendable, reported in				
Special revenue funds	\$ 123,085	\$ 92,131	\$ 71,158	\$ 102,859
Capital Projects – Building				
Construction Fund	496	769	–	–
Debt Service Fund	–	–	900	1,350
Restricted, reported in				
Special revenue funds	3,245,474	3,198,194	3,325,652	2,883,772
Capital Projects – Building				
Construction Fund	8,274,406	–	47,102,855	12,695,833
Debt Service Fund	2,617,489	2,679,063	11,408,622	2,303,961
Unassigned, reported in				
Capital Projects – Building				
Construction Fund	–	(276,195)	–	–
Total all other governmental funds	<u>\$ 14,260,950</u>	<u>\$ 5,693,962</u>	<u>\$ 61,909,187</u>	<u>\$ 17,987,775</u>

2018	2019	2020	2021	2022	2023
\$ 486,096	\$ 264,546	\$ 713,515	\$ 1,218,616	\$ 1,687,909	\$ 1,054,268
5,813,165	4,994,822	5,397,172	8,493,612	9,732,633	9,857,244
–	1,210,419	1,507,829	1,882,535	6,960,051	1,734,895
(1,319,348)	(415,357)	622,412	7,502,120	2,154,900	5,644,195
<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>
\$ 81,060	\$ 66,365	\$ 86,354	\$ 115,288	\$ 93,978	\$ 85,916
–	–	–	356	–	–
1,500	–	–	–	–	–
2,336,296	2,380,885	2,022,468	3,597,998	6,866,950	7,943,810
12,386,151	3,025,152	1,166,797	3,299,175	11,876,897	9,503,879
2,426,303	3,046,255	2,866,254	2,954,298	2,041,764	1,969,690
–	–	–	–	–	–
<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>

INDEPENDENT SCHOOL DISTRICT NO. 281

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2014	2015	2016	2017
Revenues				
Local sources				
Taxes	\$ 39,592,903	\$ 54,844,379	\$ 57,309,754	\$ 58,167,629
Investment earnings (charges)	13,317	12,767	106,758	349,903
Other	11,222,254	11,055,452	10,151,606	10,296,798
State sources	120,362,250	116,764,176	124,317,336	123,539,976
Federal sources	10,554,558	10,398,015	11,611,108	11,099,637
Total revenues	<u>181,745,282</u>	<u>193,074,789</u>	<u>203,496,562</u>	<u>203,453,943</u>
Expenditures				
Current				
Administration	5,352,963	5,457,327	5,876,647	6,057,838
District support services	3,955,195	3,996,042	4,460,021	7,539,458
Elementary and secondary regular instruction	71,812,151	75,446,692	82,611,441	80,495,431
Vocational education instruction	1,851,632	1,950,594	1,799,623	1,505,730
Special education instruction	24,373,242	25,753,766	27,740,788	27,998,488
Instructional support services	8,265,307	11,484,753	10,468,901	13,890,413
Pupil support services	13,181,909	13,018,795	14,674,569	15,417,357
Sites and buildings	13,546,358	13,427,858	13,598,259	14,352,208
Fiscal and other fixed cost programs	396,227	533,245	454,428	557,141
Food service	6,322,283	6,956,562	7,499,503	7,434,021
Community service	8,175,526	8,167,323	8,779,365	9,529,583
Capital outlay	25,252,839	16,241,393	29,095,514	51,330,006
Debt service				
Principal	12,465,481	12,492,199	12,375,776	13,312,096
Interest and fiscal charges	6,816,235	6,378,142	6,640,092	8,148,233
Total expenditures	<u>201,767,348</u>	<u>201,304,691</u>	<u>226,074,927</u>	<u>257,568,003</u>
Excess of revenues over (under) expenditures	(20,022,066)	(8,229,902)	(22,578,365)	(54,114,060)
Other financing sources (uses)				
Refunding debt issued	-	9,640,000	9,380,000	12,170,000
Debt issued	16,625,000	-	67,135,000	13,178,000
Premiums on debt issued	161,221	1,603,918	3,932,191	1,476,967
Payment to refunded bond escrow agent	-	(11,125,000)	(2,515,000)	(21,309,077)
Sale of capital assets and insurance recoveries	1,655,170	568	5,170	-
Transfers in	-	-	9,238	-
Transfers (out)	-	-	(9,238)	-
Total other financing sources (uses)	<u>18,441,391</u>	<u>119,486</u>	<u>77,937,361</u>	<u>5,515,890</u>
Special item – OPEB trust draw	-	-	-	-
Net change in fund balances	<u>\$ (1,580,675)</u>	<u>\$ (8,110,416)</u>	<u>\$ 55,358,996</u>	<u>\$ (48,598,170)</u>
Debt service as a percentage of noncapital expenditures	<u>10.6%</u>	<u>9.4%</u>	<u>9.5%</u>	<u>10.0%</u>

2018	2019	2020	2021	2022	2023
\$ 57,519,158	\$ 60,250,102	\$ 65,064,028	\$ 65,787,270	\$ 66,227,824	\$ 67,186,671
462,688	812,707	437,945	63,843	(22,034)	1,506,673
10,913,571	11,463,371	9,734,221	6,945,012	8,503,152	10,131,134
125,976,478	129,898,661	131,780,536	130,431,619	125,044,334	124,256,772
11,127,379	12,615,853	11,485,723	19,832,183	27,494,826	30,140,696
205,999,274	215,040,694	218,502,453	223,059,927	227,248,102	233,221,946
6,211,188	6,668,226	6,901,168	7,699,766	7,527,435	7,691,838
5,654,002	7,116,200	5,766,813	7,179,027	7,889,919	7,268,857
76,052,466	77,514,144	78,653,904	77,205,908	79,668,997	84,854,890
1,386,757	1,229,923	1,419,272	1,372,645	1,342,465	1,283,188
31,490,066	32,635,544	33,233,639	33,070,419	31,954,641	31,317,678
15,458,739	13,123,834	11,539,653	13,208,889	12,700,529	14,921,721
17,171,870	18,357,090	18,481,931	12,626,379	24,573,092	25,083,239
15,743,020	15,460,915	15,709,234	15,925,083	16,026,078	17,565,351
521,264	452,980	432,254	447,607	506,401	591,978
7,461,961	7,461,022	7,098,859	6,120,818	7,510,452	7,183,795
10,366,492	10,854,534	10,437,784	9,544,358	9,095,991	10,300,264
21,610,466	14,118,571	28,476,722	20,236,034	17,309,064	28,394,072
14,113,584	15,499,567	13,538,285	14,180,048	15,422,770	16,287,318
7,218,300	7,031,016	6,569,414	7,221,264	7,094,079	7,057,405
230,460,175	227,523,566	238,258,932	226,038,245	238,621,913	259,801,594
(24,460,901)	(12,482,872)	(19,756,479)	(2,978,318)	(11,373,811)	(26,579,648)
–	9,910,000	10,330,000	13,270,000	–	–
14,200,000	–	16,662,113	16,760,000	21,305,668	21,901,464
924,549	–	2,580,174	2,568,540	2,338,794	955,476
–	(9,815,000)	(11,295,000)	(15,125,000)	–	–
50	–	748,439	185,975	80,433	101,523
–	–	–	–	–	–
–	–	–	–	–	–
15,124,599	95,000	19,025,726	17,659,515	23,724,895	22,958,463
–	4,749,736	–	–	–	–
\$ (9,336,302)	\$ (7,638,136)	\$ (730,753)	\$ 14,681,197	\$ 12,351,084	\$ (3,621,185)
10.1%	10.4%	9.5%	10.3%	10.0%	9.8%

INDEPENDENT SCHOOL DISTRICT NO. 281

General Governmental Tax Revenues by Source and Levy Type
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)

Fiscal Year	Property Tax					Total
	General Fund	Community Service Special Revenue Fund	Capital Projects – Building Construction Fund	Debt Service Fund		
2014	\$ 18,272,948	\$ 976,762	\$ 2,317,001	\$ 18,026,192	\$ 39,592,903	
2015	31,906,847	1,784,355	2,538,546	18,614,631	54,844,379	
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	

Note: Legislative “tax shift” changes impacted the amount of tax revenue recognized in fiscal year 2014, which was offset by an equal adjustment to state aid payments.

INDEPENDENT SCHOOL DISTRICT NO. 281

Operating Fund Revenue by Source (1)
Last Ten Fiscal Years

Year Ended June 30,	Local Property Tax Levies	State Revenue	Federal Revenue	Other Local and Miscellaneous (2)	Total
2014	\$ 19,249,710 12.00%	\$ 119,462,108 74.45%	\$ 10,554,558 6.58%	\$ 11,200,301 6.98%	\$ 160,466,677 100.00%
2015	33,691,202 19.70%	115,864,130 67.75%	10,398,015 6.08%	11,064,587 6.47%	171,017,934 100.00%
2016	37,610,534 20.57%	123,417,289 67.50%	11,611,108 6.35%	10,197,238 5.58%	182,836,169 100.00%
2017	39,348,053 21.44%	122,665,128 66.84%	11,099,637 6.05%	10,409,678 5.67%	183,522,496 100.00%
2018	37,573,121 20.32%	125,060,231 67.64%	11,127,379 6.02%	11,143,557 6.02%	184,904,288 100.00%
2019	39,390,017 20.44%	128,966,425 66.91%	12,615,853 6.54%	11,786,123 6.11%	192,758,418 100.00%
2020	46,731,659 23.48%	130,872,197 65.77%	11,485,723 5.77%	9,902,627 4.98%	198,992,206 100.00%
2021	46,161,737 22.80%	129,531,553 63.97%	19,832,183 9.79%	6,967,868 3.44%	202,493,341 100.00%
2022	47,098,912 22.72%	124,145,756 59.90%	27,494,826 13.27%	8,520,349 4.11%	207,259,843 100.00%
2023	46,538,757 22.04%	123,355,217 58.44%	30,140,696 14.28%	11,062,112 5.24%	211,096,782 100.00%

(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

Operating Fund Expenditures by Function (1) (2)
Last Ten Fiscal Years

Year Ended June 30,	District and School Administration	District Support Services	Regular Instruction	Vocational Instruction	Special Education Instruction
2014	\$ 5,371,076 3.28%	\$ 4,361,338 2.67%	\$ 73,588,280 44.97%	\$ 1,852,246 1.13%	\$ 24,511,412 14.98%
2015	5,467,794 3.20%	5,286,447 3.10%	76,169,169 44.64%	1,951,604 1.14%	25,867,207 15.16%
2016	5,886,622 3.21%	6,978,242 3.80%	83,354,768 45.40%	1,799,623 0.98%	27,811,806 15.15%
2017	6,062,513 3.21%	7,997,649 4.24%	81,026,361 42.96%	1,505,730 0.80%	28,045,053 14.87%
2018	6,212,265 3.20%	7,666,347 3.95%	76,401,709 39.37%	1,407,700 0.73%	31,536,703 16.25%
2019	6,668,576 3.39%	9,682,414 4.93%	77,781,159 39.60%	1,251,339 0.64%	32,656,479 16.63%
2020	6,901,168 3.47%	9,533,974 4.80%	79,724,691 40.16%	1,419,272 0.72%	33,359,875 16.81%
2021	7,713,019 4.06%	9,847,489 5.18%	78,029,597 41.02%	1,375,391 0.72%	33,112,067 17.41%
2022	7,527,849 3.71%	9,353,126 4.61%	80,063,461 39.49%	1,343,554 0.66%	31,967,915 15.77%
2023	7,716,673 3.57%	8,738,886 4.04%	85,596,679 39.59%	1,298,785 0.60%	31,344,066 14.50%

- (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.

Community Education	Instructional Support Services	Pupil Support Services (3)	Sites, Buildings, and Equipment	Other	Total
\$ 8,293,743 5.07%	\$ 8,596,851 5.25%	\$ 19,633,674 12.00%	\$ 16,580,964 10.13%	\$ 860,172 0.53%	\$ 163,649,756 100.00%
8,279,318 4.85%	11,704,553 6.86%	20,064,106 11.76%	15,119,911 8.86%	730,055 0.43%	170,640,164 100.00%
8,830,748 4.81%	10,559,425 5.75%	22,346,244 12.17%	15,363,128 8.37%	651,239 0.36%	183,581,845 100.00%
9,580,335 5.08%	13,899,807 7.37%	23,827,014 12.63%	15,911,020 8.44%	753,951 0.40%	188,609,433 100.00%
10,425,417 5.37%	15,462,127 7.97%	25,181,556 12.98%	18,940,779 9.76%	818,847 0.42%	194,053,450 100.00%
10,908,310 5.55%	13,123,859 6.68%	25,881,212 13.18%	16,945,081 8.63%	1,505,314 0.77%	196,403,743 100.00%
10,460,228 5.27%	11,564,570 5.83%	25,694,562 12.95%	19,063,903 9.60%	767,912 0.39%	198,490,155 100.00%
9,572,982 5.03%	13,894,334 7.30%	19,083,466 10.03%	16,826,325 8.85%	764,227 0.40%	190,218,897 100.00%
9,174,496 4.53%	12,701,452 6.26%	32,309,167 15.94%	16,551,255 8.16%	1,767,417 0.87%	202,759,692 100.00%
10,545,958 4.88%	14,943,884 6.91%	32,404,637 14.99%	21,762,714 10.06%	1,863,580 0.86%	216,215,862 100.00%

INDEPENDENT SCHOOL DISTRICT NO. 281

Tax Capacities and Market Values
Last Ten Fiscal Years

For Taxes Collectible	Tax Capacity Valuation			
	Agricultural	Nonagricultural	Fiscal Disparities	
			Contribution	Distribution
2014	\$ 2,261	\$ 79,030,536	\$ (8,449,034)	\$ 14,712,766
2015	2,259	86,141,492	(8,633,147)	14,813,573
2016	8,043	89,754,553	(8,340,302)	14,346,780
2017	444	95,900,642	(9,078,698)	15,883,569
2018	440	103,737,702	(9,371,466)	16,328,556
2019	440	111,522,449	(10,121,106)	17,069,047
2020	3,760	122,772,521	(10,522,700)	18,052,967
2021	3,940	129,689,663	(11,547,527)	18,490,328
2022	3,946	136,809,242	(12,560,063)	19,954,575
2023	4,737	156,665,153	(12,256,155)	18,774,476

Source: State of Minnesota School Tax Report

<u>Tax Increment</u>	<u>Total Taxable</u>	<u>Total Direct Tax Rate</u>	<u>Taxable Market Value</u>	<u>Tax Capacity as a Percentage of Market Value</u>
\$ (2,096,844)	\$ 83,199,685	34.777 %	\$ 7,149,705,435	1.16 %
(2,247,092)	90,077,085	33.226	7,691,217,200	1.17
(2,451,835)	93,317,239	33.833	7,994,981,425	1.17
(2,804,981)	99,900,976	31.612	8,497,124,725	1.18
(3,365,469)	107,329,763	31.957	9,160,183,925	1.17
(3,747,880)	114,722,950	29.909	9,847,024,275	1.17
(4,793,813)	125,512,735	26.447	10,739,561,575	1.17
(5,141,194)	131,495,210	25.529	11,273,477,275	1.17
(4,847,724)	139,359,976	26.507	11,952,166,700	1.17
(5,302,816)	157,885,395	24.092	13,629,682,300	1.16

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INDEPENDENT SCHOOL DISTRICT NO. 281

Taxable Net Tax Capacity and Estimated Market Value
of All Taxable Property
Last Ten Fiscal Years

<u>Tax Collection Year</u>	<u>Sales Ratio</u>	<u>Taxable Net Tax Capacity</u>	<u>Estimated Market Value</u>	<u>Percent Total Tax Capacity of Estimated Market Value</u>	<u>Indicated Market Value (1)</u>
2014	99.9	\$ 83,199,685	\$ 7,149,705,435	1.16 %	\$ 7,156,862,297
2015	94.3	90,077,085	7,691,217,200	1.17	8,156,115,801
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

(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

Property Tax Capacity Rates
All Overlapping Governmental Units
Last Ten Fiscal Years

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
2014	34.777	75.742	62.034	56.015	61.839
2015	33.226	71.256	57.494	50.498	54.626
2016	33.833	73.292	56.690	50.498	54.452
2017	31.612	70.498	55.207	50.360	56.109
2018	31.957	68.432	52.373	50.416	55.152
2019	29.909	71.860	52.695	48.771	53.780
2020	26.447	66.589	49.762	47.855	53.400
2021	25.529	66.260	47.129	49.507	52.596
2022	26.507	57.109	48.338	47.373	54.736
2023	24.092	55.969	43.148	47.407	53.828

Tax Collection Year	Total Tax Capacity Rate for Taxpayers as a				
	Brooklyn Center Resident	Brooklyn Park Resident	Crystal Resident	Golden Valley Resident	New Hope Resident
2014	170.424	156.716	150.697	156.521	153.278
2015	160.665	146.903	139.907	144.035	145.387
2016	162.011	145.409	139.217	143.171	146.124
2017	155.019	139.728	134.881	140.630	144.452
2018	151.713	135.654	133.697	138.433	141.870
2019	152.180	133.015	129.091	134.100	148.310
2020	141.538	124.711	122.804	128.349	141.038
2021	137.090	117.959	120.337	123.426	134.770
2022	130.000	121.229	120.264	127.627	137.214
2023	121.547	108.726	112.985	119.406	124.082

- (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, Hennepin County Regional Railroad Authority, and Hennepin HRA.
- (3) District voters have authorized additional school funding through an operating referendum.

Source: Hennepin County Auditor

City of New Hope	City of Plymouth	City of Robbinsdale	Special Districts (2)	Hennepin County
58.596	30.114	57.436	10.047	49.858
55.978	28.374	51.134	9.785	46.398
57.405	27.838	53.785	9.530	45.356
59.931	26.959	50.574	8.822	44.087
58.589	26.804	50.346	8.516	42.808
67.990	26.355	50.807	8.550	41.861
66.089	26.206	47.511	7.418	41.084
63.940	26.509	52.143	7.091	38.210
64.323	27.574	51.201	7.849	38.535
58.504	24.643	49.696	6.944	34.542

Plymouth Resident	Robbinsdale Resident	ISD No. 281 Market Value Base Tax (3)
124.796	152.118	0.30399
117.783	140.543	0.28484
116.557	142.504	0.28216
111.480	135.095	0.24959
110.085	133.627	0.23433
106.675	131.127	0.26683
101.155	122.460	0.25032
97.339	122.973	0.24121
100.465	124.092	0.21608
90.221	115.274	0.21763

INDEPENDENT SCHOOL DISTRICT NO. 281

Principal Taxpayers
Current Year and Nine Years Ago

Taxpayer	2023			2014		
	Net Tax Capacity	Rank	Percent of Total Net Tax Capacity	Net Tax Capacity	Rank	Percent of Total Net Tax Capacity
Bigos Management, Inc.	\$ 908,025	1	0.58 %	\$ 400,050	3	0.48 %
Abbott Laboratories	776,250	2	0.49	–	–	–
FW MN–Rockford Road, LLC	722,710	3	0.46	–	–	–
Alatus New Hope I LLC	614,375	4	0.39	–	–	–
Liberty Crossing Investment Partnership	595,550	5	0.38	341,620	8	0.41
Individual – Commercial	582,250	6	0.37	–	–	–
MN-Crystal Center-HA LLC	508,250	7	0.32	389,250	4	0.47
Individual – Apartment	506,475	8	0.32	–	–	–
Pointe Properties	485,000	9	0.31	–	–	–
Parker Station Flats, LLC	480,925	10	0.30	–	–	–
U.S. Retail Partners, LLC	–	–	–	466,560	1	0.56
United Health Care Services, Inc.	–	–	–	402,130	2	0.48
Columbia II Rockridge Center	–	–	–	374,668	5	0.45
AGA Medical Corporation	–	–	–	351,256	6	0.42
Walmart Corporation	–	–	–	344,250	7	0.41
Target Corporation	–	–	–	331,176	9	0.40
Honeywell, Inc.	–	–	–	274,750	10	0.33
Total	<u>\$ 6,179,810</u>		<u>3.91 %</u>	<u>\$ 3,675,710</u>		<u>4.42 %</u>
Total district net tax capacity	<u>\$ 157,885,395</u>			<u>\$ 83,199,685</u>		

INDEPENDENT SCHOOL DISTRICT NO. 281

School Tax Levies and Tax Rates by Fund
Last Ten Fiscal Years

Year Collectible	General Fund	Community Service Special Revenue Fund	Capital Projects –		Debt Service Fund	OPEB Debt Service Fund	Total All Funds
			Building Construction Fund				
Levies (1)							
2014	\$ 31,819,451	\$ 1,793,663	\$ 2,550,206	\$ 16,784,964	\$ 1,930,734	\$ 54,879,018	
2015	35,345,951	1,698,476	1,478,895	16,354,011	1,904,762	56,782,094	
2016	37,577,972	1,734,090	–	16,992,968	1,910,341	58,215,371	
2017	35,768,682	1,849,437	–	18,147,591	1,913,261	57,678,971	
2018	36,844,663	2,054,024	–	19,013,924	1,917,296	59,829,907	
2019	44,154,574	2,400,734	–	18,197,604	231,021	64,983,933	
2020	43,322,660	2,563,052	–	18,253,473	1,420,286	65,559,471	
2021	44,228,137	2,150,602	–	16,582,110	2,596,133	65,556,982	
2022	44,429,480	2,205,636	–	18,037,008	2,699,706	67,371,830	
2023	48,159,938	1,753,725	–	19,635,858	2,663,393	72,212,914	
Tax capacity rates							
2014	0.06830	0.02174	0.03090	0.20343	0.02340	0.34777	
2015	0.09733	0.01865	0.01584	0.17953	0.02091	0.33226	
2016	0.11712	0.01859	–	0.18214	0.02048	0.33833	
2017	0.10015	0.01823	–	0.17888	0.01886	0.31612	
2018	0.10618	0.01907	–	0.17652	0.01780	0.31957	
2019	0.11698	0.02099	–	0.15910	0.00202	0.29909	
2020	0.08991	0.02012	–	0.14329	0.01115	0.26447	
2021	0.09394	0.01627	–	0.12544	0.01964	0.25529	
2022	0.10115	0.01576	–	0.12887	0.01929	0.26507	
2023	0.08965	0.01103	–	0.12349	0.01675	0.24092	
Referendum market value tax rate (2)							
2014	0.00304	–	–	–	–	0.00304	
2015	0.00285	–	–	–	–	0.00285	
2016	0.00282	–	–	–	–	0.00282	
2017	0.00250	–	–	–	–	0.00250	
2018	0.00234	–	–	–	–	0.00234	
2019	0.00267	–	–	–	–	0.00267	
2020	0.00250	–	–	–	–	0.00250	
2021	0.00241	–	–	–	–	0.00241	
2022	0.00216	–	–	–	–	0.00216	
2023	0.00218	–	–	–	–	0.00218	

(1) The levies include the Homestead and Agricultural Credit Aid, Education Homestead Credit adjustment, and the Homestead Market Value adjustment.

(2) The referendum levy was converted to a market value referendum in 1999, resulting in a separate tax rate computed on the total market value of the District's property.

Source: School Tax Report

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INDEPENDENT SCHOOL DISTRICT NO. 281

Property Tax Levies and Collections
Last Ten Fiscal Years

Tax Collection Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
2014	\$ 54,879,018	\$ 54,146,763	98.67 %	\$ 732,255	\$ 54,879,018	100.00 %
2015	56,782,094	55,931,584	98.50	850,510	56,782,094	100.00
2016	58,215,371	57,585,191	98.92	630,180	58,215,371	100.00
2017	57,678,971	57,085,020	98.97	588,368	57,673,388	99.99
2018	59,829,907	59,491,659	99.43	290,898	59,782,557	99.92
2019	64,983,933	64,690,177	99.55	263,052	64,953,229	99.95
2020	65,559,471	65,176,341	99.42	322,661	65,499,002	99.91
2021	65,556,982	65,283,083	99.58	181,750	65,464,833	99.86
2022	67,371,830	67,045,745	99.52	–	67,045,745	99.52
2023	72,212,914	36,400,000	50.41	–	36,400,000	50.41

Note 1: Total tax levy includes certified levy (including fiscal disparities) less tax credits.

Note 2: Property taxes are remitted to the District based on a calendar fiscal year; the current tax collections for the most recent levy represent collections through the District’s fiscal year-end of June 30.

Source: Hennepin County Auditor and district records

INDEPENDENT SCHOOL DISTRICT NO. 281

Property Tax Levies and Receivables
Last Ten Fiscal Years

For Taxes Collectible	Original Levy		
	Local Spread	Fiscal Disparities	Total Levy
2014	\$ 45,551,752	\$ 9,327,266	\$ 54,879,018
2015	46,911,686	9,870,408	56,782,094
2016	49,272,306	8,943,065	58,215,371
2017	47,767,783	9,911,188	57,678,971
2018	50,546,470	9,283,437	59,829,907
2019	55,482,277	9,501,656	64,983,933
2020	55,303,400	10,256,071	65,559,471
2021	56,041,674	9,515,308	65,556,982
2022	57,476,955	9,894,875	67,371,830
2023	63,176,759	9,036,155	72,212,914

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

Uncollected Taxes Receivable as of June 30, 2023

Delinquent		Current	
Amount	Percent	Amount	Percent
\$ -	- %	\$ -	- %
-	-	-	-
-	-	-	-
5,583	0.01	-	-
47,350	0.08	-	-
30,704	0.05	-	-
60,469	0.09	-	-
92,149	0.14	-	-
326,085	0.48	-	-
-	-	35,812,914	49.59
<u>\$ 562,340</u>		<u>\$ 35,812,914</u>	

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INDEPENDENT SCHOOL DISTRICT NO. 281

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Total	Percentage of Personal Income (2)	Per Capita (2)
	General Obligation Bonds (1)	Certificates of Participation (1)	Leases and Financed Purchases			
2014	\$ 165,971,526	\$ —	\$ 495,071	\$ 166,466,597	0.23 %	\$ 1,634
2015	153,041,516	—	322,872	153,364,388	0.20	1,488
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	8,388,005	209,392,887	0.19	2,057
2023	197,508,295	5,525,872	11,252,151	214,286,318	0.18	2,096

(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

Ratio of Net General Obligation Bonded Debt
to Tax Capacity, Indicated Market Value, and Estimated Market Value
and Net General Obligation Bonded Debt per Capita
Last Ten Fiscal Years

Fiscal Year	Gross Bonded Debt (1)	Less Debt Service Funds on Hand (1)	Net Bonded Debt	Tax Capacity (2)	Percent of Net Debt to Tax Capacity	Indicated Market Value (IMV) (3)
2014	\$ 165,971,526	\$ 2,617,489	\$ 163,354,037	\$ 83,199,685	196.34 %	\$7,156,862,297
2015	153,041,516	2,679,063	150,362,453	90,077,085	166.93	8,156,115,801
2016	217,763,960	11,409,522	206,354,438	93,317,239	221.13	8,478,241,172
2017	196,769,592	2,305,311	194,464,281	99,900,976	194.66	9,087,833,930
2018	197,200,309	2,427,803	194,772,506	107,329,763	181.47	9,758,372,137
2019	181,230,185	3,046,255	178,183,930	114,722,950	155.32	10,431,169,783
2020	184,648,567	2,866,254	181,782,313	125,512,735	144.83	11,400,808,466
2021	186,756,137	2,954,298	183,801,839	131,495,210	139.78	12,057,194,947
2022	194,858,386	2,041,764	192,816,622	139,359,976	138.36	12,621,084,161
2023	197,508,295	1,969,690	195,538,605	157,885,395	123.85	15,027,213,120

- (1) The gross bonded debt includes refunding issues. The amount held in escrow for these bonds is included in debt service funds on hand.
- (2) See the Schedule of Tax Capacities and Market Values for tax capacity data.
- (3) See the Schedule of Tax Capacity and Estimated Market Value for IMV and EMV data.
- (4) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Percent of Net Debt to IMV	Estimated Market Value (EMV) (3)	Percent of Net Debt to EMV	Estimated Population (4)	Net Bonded Debt per Capita
2.28 %	\$7,149,705,435	2.28 %	101,885	\$ 1,603
1.84	7,691,217,200	1.95	103,064	1,459
2.43	7,994,981,425	2.58	104,207	1,980
2.14	8,497,124,725	2.29	104,207	1,866
2.00	9,160,183,925	2.13	104,207	1,869
1.71	9,847,024,275	1.81	104,207	1,710
1.59	10,739,561,575	1.69	104,207	1,744
1.52	11,273,477,275	1.63	108,821	1,689
1.53	11,952,166,700	1.61	101,797	1,894
1.30	13,629,682,300	1.43	102,224	1,913

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INDEPENDENT SCHOOL DISTRICT NO. 281

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest and Other Fiscal Charges</u>	<u>Total Debt Service Expenditures</u>	<u>Total General Expenditures (1)</u>	<u>Percent of Debt Service to General Expenditures</u>
2014	\$ 12,005,000	\$ 6,775,869	\$ 18,780,869	\$ 201,767,348	9.31 %
2015	12,320,000	6,353,531	18,673,531	201,304,691	9.28
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

(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

Direct and Overlapping Debt
June 30, 2023

Governmental Unit	Tax Capacity	General Obligation Debt	Percent Allocable to ISD No. 281	Portion Allocable to ISD No. 281
ISD No. 281	<u>\$ 157,885,395</u>	\$ 214,286,318	100.00 %	\$ 214,286,318
Overlapping debt				
Hennepin County	\$ 2,672,668,521	1,439,270,000	5.91 %	85,060,857
City of Brooklyn Center	41,448,937	58,277,445	22.36 %	13,030,837
City of Brooklyn Park	129,178,534	35,475,000	4.86 %	1,724,085
City of Crystal	31,946,113	9,690,000	100.00 %	9,690,000
City of Golden Valley	58,166,987	57,605,000	44.26 %	25,495,973
City of New Hope	32,122,922	43,271,000	100.00 %	43,271,000
City of Plymouth	189,110,888	67,765,000	17.67 %	11,974,076
City of Robbinsdale	19,108,888	56,764,854	100.00 %	56,764,854
Hennepin County Regional				
Railroad Authority	2,672,668,521	86,235,000	5.91 %	5,096,489
Metropolitan Council	2,670,713,808	1,180,836,171	5.91 %	69,787,418
Three Rivers Park District	1,911,697,254	58,975,000	8.26 %	4,871,335
Metro Transit	<u>2,521,802,393</u>	536,350,000	6.26 %	<u>33,575,510</u>
Total overlapping debt	<u>\$ 12,950,633,766</u>			<u>360,342,432</u>
Total direct and overlapping debt				<u>\$ 574,628,750</u>

Source: Hennepin County Property Tax Division

INDEPENDENT SCHOOL DISTRICT NO. 281

Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal Year	Estimated Market Value	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Net Debt Applicable to Limit as a Percentage of Debt Limit
2014	\$ 7,149,705,435	\$ 1,072,455,815	\$ 163,354,037	\$ 914,743,304	15.23 %
2015	7,691,217,200	1,153,682,580	150,362,453	1,003,320,127	13.03
2016	7,994,981,425	1,199,247,214	206,354,438	992,892,776	17.21
2017	8,497,124,725	1,274,568,709	194,464,281	1,080,104,428	15.26
2018	9,160,183,925	1,374,027,589	194,772,506	1,188,510,392	14.18
2019	9,847,024,275	1,477,053,641	178,183,930	1,298,869,711	12.06
2020	10,739,561,575	1,610,934,236	181,782,313	1,429,151,923	11.28
2021	11,273,477,275	1,691,021,591	183,801,839	1,507,219,752	10.87
2022	11,952,166,700	1,792,825,005	192,816,622	1,600,008,383	10.75
2023	13,629,682,300	2,044,452,345	195,538,605	1,848,913,740	9.56

Legal Debt Margin Calculation for Fiscal Year 2023

Market value	<u>\$ 13,629,682,300</u>
Debt limit (15% of market value)	\$ 2,044,452,345
Debt applicable to limit	
General obligation bonds	197,508,295
Less amount set aside for repayment of general obligation debt	<u>1,969,690</u>
Total net debt applicable to limit	<u>195,538,605</u>
Legal debt margin	<u>\$ 1,848,913,740</u>

Note: Under state finance law, the District's outstanding general obligation debt should not exceed 15 percent of total market property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

INDEPENDENT SCHOOL DISTRICT NO. 281

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Hennepin County			
	Population (1)	Personal Income (1)	Per Capita Personal Income (1)	Median Age
2014	1,195,058	\$ 72,626,064,776	\$ 60,772	36.1
2015	1,210,720	77,923,149,920	64,361	36.1
2016	1,221,703	82,242,602,554	67,318	36.2
2017	1,237,604	84,476,373,832	68,258	36.2
2018	1,249,512	87,483,333,168	70,014	36.2
2019	1,261,104	93,066,952,992	73,798	36.5
2020	1,279,981	98,436,938,805	76,905	36.5
2021	1,281,565	90,259,341,385	70,429	36.5
2022	1,289,645	110,271,095,725	85,505	37.4
2023	1,293,651	116,235,836,001	89,851	37.2

Sources:

- (1) Hennepin County and Minnesota State Demographer
- (2) Estimated

ISD No. 281

Labor Force (1)	Unemployment Rate	Population (1)	School Enrollment
672,114	3.7 %	101,885	12,284
679,549	3.3	103,064	12,314
679,285	3.4	104,207	12,626
694,060	3.2	104,207 (2)	12,422
703,310	3.2	104,207 (2)	12,309
715,567	2.4	104,207 (2)	12,237
706,189	6.2	104,207 (2)	12,132
700,247	3.7	108,821	11,393
710,823	2.7	101,797	11,099
703,017	3.2	102,224	10,758

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INDEPENDENT SCHOOL DISTRICT NO. 281

Principal Employers
Current and Nine Years Prior

Employer	2023			2014		
	Approximate Number of Employees	Rank	Percent of Total (1) Employees	Approximate Number of Employees	Rank	Percent of Total (1) Employees
North Memorial Medical Center	5,100	1	36.6 %	4,300	1	31.1 %
Honeywell, Inc.	2,000	2	14.4	2,000	2	14.5
ISD No. 281	1,971	3	14.1	1,778	4	12.9
United Health Care Services, Inc.	1,000	4	7.2	1,800	3	13.0
Metro Building Company	1,000	4	7.2	1,000	5	7.2
North Ridge Care Center	720	6	5.2	720	6	5.2
All Around Taxi	620	7	4.4	620	8	4.5
US Food Service	550	8	3.9	500	9	3.6
St. Therese of New Hope	525	9	3.8	701	7	5.1
Courage Center	450	10	3	400	10	2.9
Total	<u>13,936</u>		<u>100.0 %</u>	<u>13,819</u>		<u>100.0 %</u>

(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

FTE Staff Allocation
Last Ten Fiscal Years

	<u>2013–2014</u>	<u>2014–2015</u>	<u>2015–2016</u>	<u>2016–2017</u>	<u>2017–2018</u>
Superintendent	1.00	1.00	1.00	1.00	1.00
Cabinet	7.00	7.00	7.00	7.00	6.00
Principals	14.00	14.00	15.00	16.00	17.00
Assistant principals	13.00	13.00	20.00	21.00	22.00
Program directors	36.00	36.00	34.00	32.00	31.00
Program assistants	96.33	103.00	96.00	75.00	100.00
Teachers	779.97	735.00	759.00	757.00	750.47
Counselors	20.00	20.00	17.00	17.00	16.20
Social workers	14.30	14.30	17.00	17.00	16.80
Psychologists	11.80	11.80	12.00	13.00	12.20
Nurses	9.40	9.40	12.00	10.00	8.60
Special assignments	60.80	60.80	77.00	63.00	57.40
Education assistants	335.60	328.00	287.00	342.00	342.70
Bus monitor	6.00	6.00	6.00	6.00	6.38
Custodians	104.25	92.00	81.00	102.00	74.50
Custodial/bus drivers	18.00	13.00	9.00	10.00	10.00
Community education	85.00	85.00	72.00	80.00	52.73
Office employees	73.25	72.00	53.00	65.00	58.80
Food service	92.00	93.00	95.00	96.00	88.00
Total	<u>1,777.70</u>	<u>1,714.30</u>	<u>1,670.00</u>	<u>1,730.00</u>	<u>1,671.78</u>

Source: The District's Human Resources Department

<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
1.00	1.00	1.00	1.00	1.00
6.00	6.00	6.00	6.72	7.00
18.00	19.00	18.00	20.90	21.00
22.00	24.00	22.00	19.31	20.00
32.00	33.00	39.87	37.31	47.90
70.00	126.00	103.58	86.23	104.56
781.00	772.10	803.11	756.70	767.27
17.00	20.20	19.84	18.29	31.41
17.00	20.50	22.90	21.39	23.66
13.00	12.60	16.60	16.60	17.97
9.00	9.00	12.00	12.40	12.88
88.00	79.65	72.59	82.07	93.24
318.00	346.70	278.54	279.72	311.98
6.00	3.35	3.33	3.35	3.64
74.00	72.00	65.89	70.28	81.50
8.00	7.40	7.00	6.32	4.67
50.00	47.45	43.98	35.84	38.18
70.00	63.55	61.73	61.23	61.12
92.00	91.30	77.70	75.24	78.04
<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>

INDEPENDENT SCHOOL DISTRICT NO. 281

Physical Plant Characteristics
as of June 30, 2023

Facility	Grades Housed	Year Built	Year of Major Additions	Acreage	Total Square Footage	Actual Enrollment
Cooper	9-12	1964	2000	40	293,816	1,546
Armstrong	9-12	1970	1997	52	328,600	1,722
Plymouth	6-8	1968	1990	22	180,500	812
Robbinsdale	6-8	1956	1976	18.34	269,107	626
FAIR School – Crystal	5-8	2000	–	9.89	106,427	253
Forest	K-5	2005	–	14	75,870	415
Lakeview	K-5	1964	–	5.75	55,648	366
Meadow Lake	K-5	1961	1965	15	79,860	488
Neill	K-5	1957	1968 and 2000	14	71,037	355
Noble	K-5	1954	1956, 2000, and 2006	10	56,800	255
Northport	K-5	1956	1957 and 1984	14	65,300	459
Pilgrim Lane	K-5	1966	–	11.5	58,168	394
SEA School at Olson	K-5	1971	–	9.2	44,000	427
Sonnesyn	K-5	1962	1968	15	76,187	344
RSI at Sunny Hollow	K-5	1960	1965	14	74,564	698
Zachary Lane	K-5	1969	1993	14	73,596	389
<u>Multi-Purpose Facilities</u>						
Sandburg	Various	1959	–	36	174,939	416
New Hope	Various	1960	–	14	55,902	125
Highview, TASC RTC	Various	N/A	–	–	–	534
Transportation		1966	–	10.5	48,843	–
Administration		1968	–	3.32	41,412	–
Out of district tuition						134
Totals					<u>2,230,576</u>	<u>10,758</u>

N/A – Not Applicable

Source: The District’s Buildings and Grounds Department

INDEPENDENT SCHOOL DISTRICT NO. 281

Miscellaneous Statistical Facts
as of June 30, 2023

Old district changed to ISD No. 281	1957
Form of government	School Board – Superintendent
Fiscal year begins	July 1
Area of ISD No. 281	32 square miles
Number of high schools	2
Number of middle schools	4
Number of elementary schools	11
Number of auxiliary buildings	6
Number of communities served	7
Staffing ratio	
Elementary school	25–31
Middle school	25.22
High school	28.1
Extracurricular activities at high school	
Athletic	30
Nonathletic	30 +
Teacher education	
Bachelor’s degree	100%
Master’s degree or doctorate	76%

Source: Various district departments

INDEPENDENT SCHOOL DISTRICT NO. 281

Student Enrollment
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM) (Including Enrollment Option ADM)					Total Pupil Units
	Pre-Kindergarten and Handicapped Kindergarten	Kindergarten	Elementary	Secondary	Total	
2014	138.25	851.78	5,488.05	5,805.52	12,283.60	14,198.17
2015	177.15	865.91	5,479.86	5,791.06	12,313.98	13,466.10
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

* Estimated

Source: Minnesota Department of Education

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

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

INDEPENDENT SCHOOL DISTRICT NO. 281

Expenditures per Student
 Year Ended June 30, 2023
 (With Comparative Amounts for the Year Ended June 30, 2022)

	State Average	Metro Average	ISD No. 281	
	2022	2022	2022	2023
Expenditures (1) per student (ADM) (2)				
General Fund				
Administration and district support	\$ 1,249	\$ 1,300	\$ 1,377	\$ 1,381
Elementary and secondary				
regular instruction	6,494	6,838	7,116	7,835
Vocational education instruction	210	191	120	118
Special education instruction	2,724	2,883	2,854	2,892
Instructional support services	816	939	1,134	1,378
Pupil support services	1,429	1,558	2,195	2,316
Sites and buildings and other	1,113	1,076	1,589	1,794
Total General Fund expenditures	<u>\$ 14,035</u>	<u>\$ 14,785</u>	<u>\$ 16,385</u>	<u>\$ 17,714</u>
ADM used per profiles model format			<u>11,196</u>	<u>10,830</u>

(1) Excludes capital expenditures.

(2) Average daily membership (ADM) is a measure of student attendance.

Source: Minnesota Department of Education School District Profiles Report

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Management Report
for
Independent School District No. 281
New Hope, Minnesota
June 30, 2023

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PRINCIPALS

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Kalen T. Karnowski, CPA

To the School Board and Management of
Independent School District No. 281
New Hope, Minnesota

We have prepared this management report in conjunction with our audit of Independent School District No. 281, Robbinsdale Area Schools' (the District) financial statements for the year ended June 30, 2023. We have organized this report into the following sections:

- Audit Summary
- Funding Public Education in Minnesota
- Financial Trends of Your District
- Accounting and Auditing Updates

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

The purpose of this report is solely to provide those charged with governance of the District, management, and those with responsibility for oversight of the District's financial reporting process comments resulting from our audit and information relevant to school district financing in Minnesota. Accordingly, this report is not suitable for any other purpose.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
September 24, 2024

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AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the School Board, administration, or those charged with governance of the District.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*, AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS (UNIFORM GUIDANCE)*

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope previously discussed and coordinated in order to obtain sufficient audit evidence. Completion of the District's audit was delayed, due primarily to the turnover of several key positions within the District's finance department.

AUDIT OPINION AND FINDINGS

Based on our audit of the District's financial statements for the year ended June 30, 2023:

- We have issued unmodified opinions on the District's basic financial statements.
- We reported one deficiency in the District's internal control over financial reporting that we considered to be a material weakness:
 - For the year ended June 30, 2023, the District's internal controls over financial reporting were not adequate to ensure that the District's financial records and year-end closing process were completed in a timely manner. As a result, the District was unable to comply with state and federal deadlines for the submission of audited financial data and annual financial statements.
- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards*.
- We reported that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.

- The results of our tests indicate that the District has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs. We did however, note one incidence of reportable noncompliance that applied to all federal programs awarded under the Uniform Guidance:
 - 2CFR Part 200, Subpart F, § 200.512(a)(1) requires the District’s audited Schedule of Expenditures Federal Awards (SEFA) and federal reporting package to be submitted to the federal audit clearinghouse within the earlier of 30 calendar days after the receipt of the auditor’s report(s), or 9 months after the end of the audit period. The District’s audited SEFA and federal reporting package for the fiscal year ended June 30, 2023, were not submitted to the federal audit clearinghouse within 9 months after the end of the audit period.
- We reported one deficiency in the District’s internal controls over compliance that we considered to be a significant deficiency with the types of compliance requirements that could have a direct and material effect on each of its major federal programs:
 - The District’s internal control system for documenting employee time supporting salaries charged to the Title I program for teachers assigned to the program as a single cost objective, requires the completion of semi-annual certifications approved by the employees’ supervisor. For three of five Title I teacher salaries tested, this documentation was either missing, incomplete, or lacking documentation of approval.
- We reported two findings based on our testing of the District’s compliance with Minnesota laws and regulations:
 - 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 (MDE) annually by November 30, and audited financial statements by December 31. The fund balance, revenue, and expenditure data for the fiscal year ended June 30, 2023, that was submitted to the MDE by the following November 30 was inaccurate due to the process not being complete, which resulted in several material adjustments to the data after the deadline. Further, the District did not meet the deadline for submitting audited financial statements to the MDE for the fiscal year ended June 30, 2023.
 - Minnesota Statutes § 118A.04, Subd. 9 requires that annually, prior to completing an initial investment transaction with each broker, districts provide to that broker a written statement of investment restrictions and that the broker acknowledge receipt of the investment restrictions and agree to handle a district’s account in accordance with the restrictions. The District did not obtain such certifications from its investment brokers for the year ended June 30, 2023.

FOLLOW-UP ON PRIOR YEAR FINDINGS AND RECOMMENDATIONS

As a part of our audit of the District’s financial statements for the year ended June 30, 2023, we performed procedures to follow-up on any findings and recommendations that resulted from our prior year audit. We reported the following finding that was corrected by the District in the current year:

- 2022-001 – Material weakness in internal controls over financial reporting; material audit adjustment. There was no similar finding noted in fiscal 2023.

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 of the notes to basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2023.

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

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

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

General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the District. Student attendance is accumulated in a state-wide database—MARSS. Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for the current fiscal year is not finalized until after the District has closed its financial records. General education revenue and certain other revenues are computed using preliminary information on the number of students served in the resident district and also utilizing some estimates, particularly in the area of enrollment options.

Special education state aid includes an adjustment related to tuition billings to and from other school districts for special education services, which are computed using formulas derived by the MDE. Because of the timing of the calculations, this adjustment for the current fiscal year is not finalized until after the District has closed its financial records. The impact of this adjustment on the receivable and revenue recorded for state special education aid is calculated using preliminary information available to the District.

The District has recorded a liability in the Statement of Net Position for severance benefits payable for which it is probable employees will be compensated. The "vesting method" used by the District to calculate this liability is based on assumptions involving the probability of employees becoming eligible to receive the benefits (vesting), the potential use of accumulated sick leave prior to termination, and the age at which such employees are likely to retire.

The District has recorded activity for other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies, primarily described in GASB Statement Nos. 68 and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The depreciation/amortization of capital assets involves estimates pertaining to useful lives.

The District's self-insured activities require recording a liability for claims incurred, but not yet reported, which are based on estimates.

We evaluated the key factors and assumptions used by management to develop the estimates discussed on the previous page in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

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

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

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

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated September 24, 2024.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

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

OTHER AUDIT FINDINGS OR ISSUES

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

OTHER MATTERS

We applied certain limited procedures to the management's discussion and analysis and the pension and OPEB-related required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information accompanying the financial statements, and the separately issued Schedule of Expenditures of Federal Awards and Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table, which 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 and statistical sections, which accompany the financial statements, but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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FINANCIAL TRENDS IN PUBLIC EDUCATION IN MINNESOTA

This section provides some state-wide funding and financial trends in public education in Minnesota.

BASIC GENERAL EDUCATION REVENUE

The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled to aid. Pupil units are calculated using a legislatively determined weighting system applied to average daily membership (ADM). Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

The table below presents a summary of the formula allowance for the past decade and as approved for the next two fiscal years. The 2023 Legislature approved a per pupil increase of \$275 for fiscal 2024 and \$143 for fiscal 2025. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the “roll-in” of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts. The \$529 increase in 2015 was offset by changes to pupil weightings and the general education aid formula that resulted in an increase equivalent to approximately \$105, or 2.00 percent, state-wide.

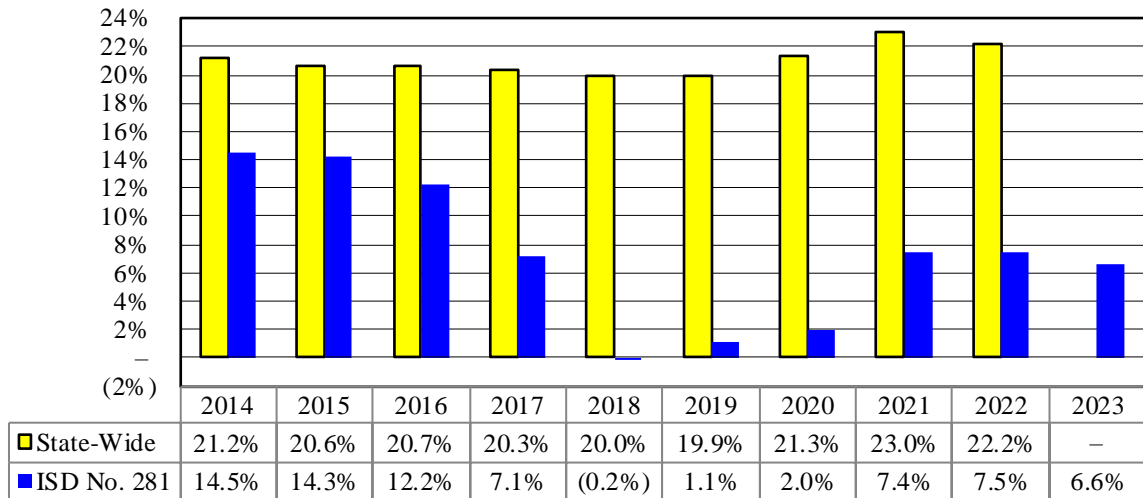
Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2014	\$ 5,302	1.50 %
2015	\$ 5,831	2.00 %
2016	\$ 5,948	2.00 %
2017	\$ 6,067	2.00 %
2018	\$ 6,188	2.00 %
2019	\$ 6,312	2.00 %
2020	\$ 6,438	2.00 %
2021	\$ 6,567	2.00 %
2022	\$ 6,728	2.45 %
2023	\$ 6,863	2.00 %
2024	\$ 7,138	4.00 %
2025	\$ 7,281	2.00 %

For fiscal 2026 and beyond, the actual increase will be equal to the Consumer Price Index-Urban (CPI-U), with a floor of 2.00 percent and a cap of 3.00 percent. CPI-U is determined based upon the prior two fourth-quarter totals. The inclusion of inflationary increases to this formula does not prevent future legislative increases from being approved.

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

One of the most common and comparable statistics used to evaluate school district financial health is the unrestricted operating fund balance as a percentage of operating expenditures.

State-Wide Unrestricted Operating Fund Balance
as a Percentage of Operating Expenditures



Note: State-wide information is not available for fiscal 2023.

The calculation above reflects only the unrestricted fund balance of the General Fund, and the corresponding expenditures, which is the same method the state uses for the calculation of statutory operating debt. We have also included the comparable percentages for your district.

The average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts decreased gradually from 21.2 percent at the end of fiscal 2014 to 19.9 percent at the end of fiscal 2019, a period of relative stability in the state’s economic condition and school funding. This ratio began rising again during the fiscal years impacted by the COVID-19 pandemic, increasing to 23.0 percent at the end of fiscal 2021. In 2022, the state-wide ratio decreased to 22.2 percent as districts returned to more traditional learning models and program operations with the relaxation of pandemic restrictions.

The District’s unrestricted operating fund balance as a percentage of operating expenditures was 6.6 percent at the end of the current year, as compared to 7.5 percent at June 30, 2022.

Having an appropriate fund balance is an important factor in assessing the District’s financial health because a government, like any organization, requires a certain amount of equity to operate. It is important to review fund balance levels on an ongoing basis to ensure a sufficient equity reserve is available to support programs and cash flow of the District.

The table below shows a comparison of governmental fund revenue per ADM received by Minnesota school districts and your district. Revenues for all governmental funds are included, except for the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds. Other financing sources, such as proceeds from sales of capital assets, insurance recoveries, bond sales, loans, and interfund transfers, are also excluded.

Governmental Funds Revenue per Student (ADM) Served								
	State-Wide		Metro Area		ISD No. 281 – Robbinsdale Area Schools			
	2021	2022	2021	2022	2021	2022	2023	
	General Fund							
Property taxes	\$ 2,576	\$ 2,645	\$ 3,411	\$ 3,506	\$ 3,813	\$ 4,015	\$ 4,094	
Other local sources	438	571	323	446	336	370	442	
State	10,514	10,504	10,517	10,536	11,062	10,791	11,080	
Federal	992	1,335	956	1,397	974	1,544	2,127	
Total General Fund	<u>14,520</u>	<u>15,055</u>	<u>15,207</u>	<u>15,885</u>	<u>16,185</u>	<u>16,720</u>	<u>17,743</u>	
Special revenue funds								
Food Service	576	803	568	770	642	855	725	
Community Service	612	731	684	836	883	936	1,023	
Debt Service Fund	<u>1,512</u>	<u>1,508</u>	<u>1,549</u>	<u>1,537</u>	<u>1,672</u>	<u>1,558</u>	<u>1,780</u>	
Total revenue	<u>\$ 17,220</u>	<u>\$ 18,097</u>	<u>\$ 18,008</u>	<u>\$ 19,028</u>	<u>\$ 19,382</u>	<u>\$ 20,069</u>	<u>\$ 21,271</u>	
ADM served per MDE School District Profiles Report (current year estimated)					<u>11,434</u>	<u>11,196</u>	<u>10,830</u>	
Note: Excludes the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds.								
Source of state-wide and metro area data: School District Profiles Report published by the MDE								

ADM used in the table above is based on enrollments consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables. Changes in enrollment also impact comparisons in the table above and on the next page when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

The mix of local and state revenues vary from year-to-year, primarily based on funding formulas and the state’s financial condition. The mix of revenue components from district to district varies, due to factors such as the strength of property values, mix of property types, operating and bond referendums, enrollment trends, density of population, types of programs offered, and countless other criteria.

The District earned approximately \$230.4 million in the governmental funds reflected above in fiscal 2023, an increase of \$5.7 million (2.5 percent) from the prior year. Total revenue per ADM served increased by \$1,202, with declining enrollment.

General Fund revenue increased by \$5.0 million, or \$1,023 per ADM, with declining enrollment. The majority of this increase was in federal sources, which increased by \$5.7 million, due to increased use of available federal COVID-19 relief funding. The decrease in food service revenue was due to the District returning to operating under the traditional child nutrition program in fiscal 2023, which has lower federal meal reimbursement rates than the pandemic-era program it operated under in the previous year. Community service revenues continue to grow with post-COVID-19 increases in program participation.

The following table reflects similar comparative data available from the MDE for all governmental fund expenditures, excluding the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds. Other financing uses, such as bond refundings and transfers, are also excluded.

Governmental Funds Expenditures per Student (ADM) Served								
	State-Wide		Metro Area		ISD No. 281 – Robbinsdale Area Schools			
	2021	2022	2021	2022	2021	2022	2023	
General Fund								
Administration and district support	\$ 1,184	\$ 1,249	\$ 1,205	\$ 1,300	\$ 1,301	\$ 1,377	\$ 1,381	
Elementary and secondary regular instruction	6,198	6,494	6,527	6,838	6,752	7,116	7,835	
Vocational education instruction	197	210	179	191	120	120	118	
Special education instruction	2,626	2,724	2,792	2,883	2,892	2,854	2,892	
Instructional support services	812	816	917	939	1,155	1,134	1,378	
Pupil support services	1,228	1,429	1,285	1,558	1,104	2,195	2,316	
Sites and buildings and other	1,083	1,113	1,052	1,076	1,460	1,589	1,794	
Total General Fund – noncapital	13,328	14,035	13,957	14,785	14,784	16,385	17,714	
General Fund capital expenditures	793	876	815	897	466	224	600	
Total General Fund	14,121	14,911	14,772	15,682	15,250	16,609	18,314	
Special revenue funds								
Food Service	532	670	522	659	548	681	676	
Community Service	610	689	682	774	837	819	974	
Debt Service Fund	1,576	1,599	1,609	1,561	1,678	1,642	1,780	
Total expenditures	<u>\$ 16,839</u>	<u>\$ 17,869</u>	<u>\$ 17,585</u>	<u>\$ 18,676</u>	<u>\$ 18,313</u>	<u>\$ 19,751</u>	<u>\$ 21,744</u>	
ADM served per MDE School District Profiles Report (current year estimated)					<u>11,434</u>	<u>11,196</u>	<u>10,830</u>	
Note: Excludes the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds.								
Source of state-wide and metro area data: School District Profiles Report published by the MDE								

Expenditure patterns also vary from district to district for various reasons. Factors affecting the comparison include the growth cycle or maturity of the District, average employee experience, availability of funding, population density, and even methods of allocating costs.

The District spent \$235.5 million in the governmental funds reflected above in fiscal 2023, an increase of \$14.3 million (6.5 percent) from the prior year. On a per student basis, this represents an increase of \$1,993, with declining enrollment. General Fund expenditures increased \$1,705 per student, with the largest increases in elementary and secondary regular instruction (\$719 per ADM), instructional support services (\$244 per ADM), sites and buildings and other (\$205 per ADM), and capital expenditures (\$376 per ADM). The \$155 per ADM increase in community service spending is consistent with the discussion on the previous page for revenues with increased program participation in the current year.

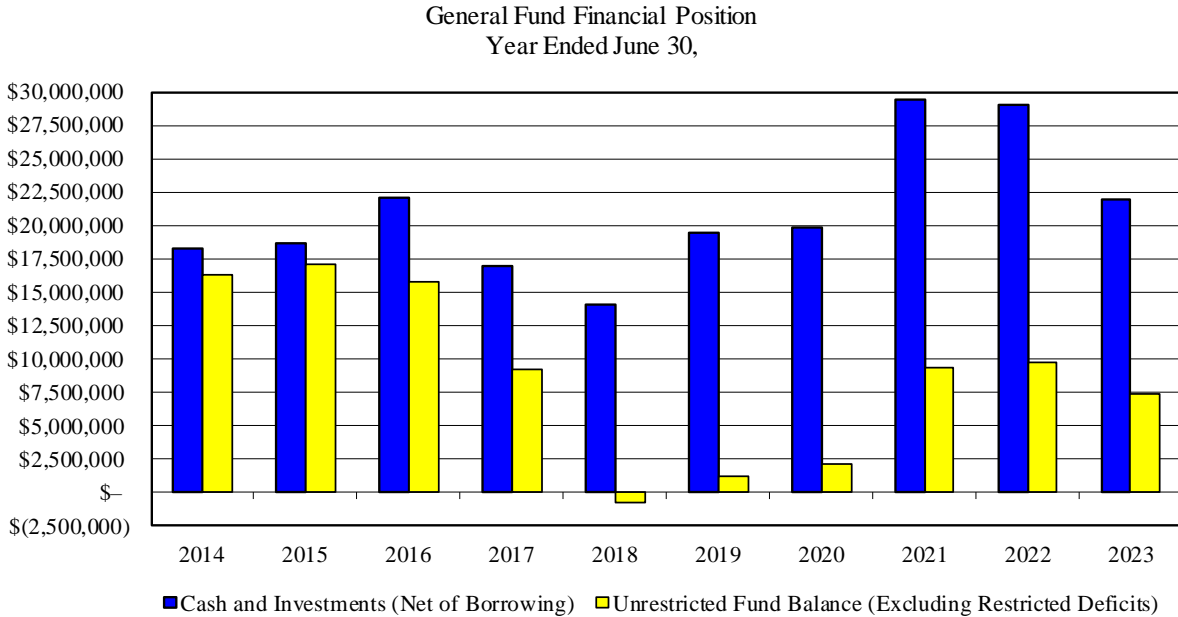
SUMMARY

The COVID-19 pandemic caused numerous financial and operational challenges for districts in recent years; creating instability in student populations, requiring numerous shifts in the delivery of educational services, and resulted in substantial new and unfamiliar federal revenue streams, to name a few. Challenges remain, with tight labor markets, inflationary increases, and the end of many federal pandemic-related funding programs. District school boards, administrators, and employees continue to manage these issues, as districts strive to provide a safe and effective learning experience for their students.

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND FINANCIAL POSITION

The following graph displays the District’s General Fund trends of financial position and changes in the volume of financial activity. Unrestricted fund balance and cash balance are two indicators of financial health.



The District ended fiscal year 2023 with a General Fund cash balance, net of interfund borrowing, of \$21,912,579, a decrease of \$7,095,515 from the previous year. The decline in cash was mainly due to the timing of state aid and federal grant revenue receipts, as receivables from other governmental units at year-end were \$8,437,962 higher than last year.

Total fund balance at year-end was \$18,290,062, a decrease of \$2,244,891 from current year operations, as compared to a budgeted increase of \$523,993. Year-end unrestricted fund balances, as shown above (consisting of assigned and unassigned fund balances), totaled \$7,379,090 at year-end, an increase of \$2,320,809 from the previous year.

Legislatively-approved changes in the metering of state aid payments to school districts and in the tax shift significantly impacted cash and investment balances in certain years presented in the graph above.

The following table presents the components of the General Fund balance for the past five years:

	June 30,				
	2019	2020	2021	2022	2023
Nonspendable fund balances	\$ 264,546	\$ 713,515	\$ 1,218,616	\$ 1,687,909	\$ 1,054,268
Restricted fund balances (1)	4,579,465	5,397,172	8,493,612	9,147,685	9,857,244
Unrestricted fund balances					
Assigned	1,210,419	1,507,829	1,882,535	6,960,051	1,734,895
Unassigned	—	622,412	7,502,120	2,739,848	5,644,195
Total fund balance	\$ 6,054,430	\$ 8,240,928	\$ 19,096,883	\$ 20,535,493	\$ 18,290,602
Unrestricted fund balances as a percentage of expenditures	0.7%	1.2%	5.4%	5.2%	3.7%
Unassigned fund balances as a percentage of expenditures	—	0.3%	4.3%	1.5%	2.8%
<p>(1) Includes any deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.</p>					

The table above reflects the total General Fund unrestricted fund balance and percentages, which differs from those used in the previous discussion of state-wide fund balances, which are based on a state formula.

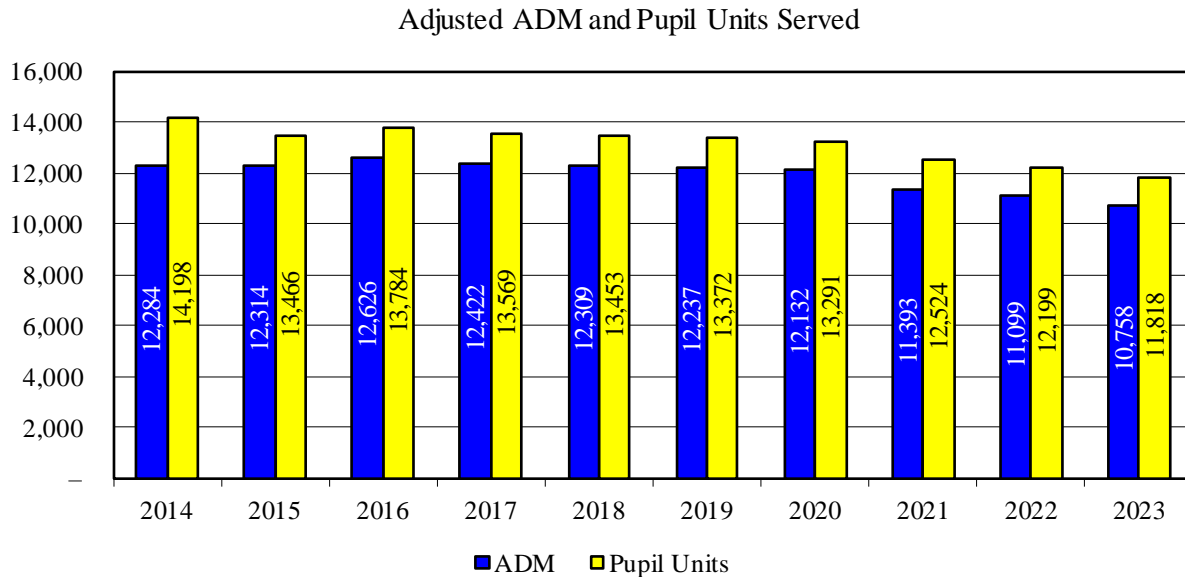
The resources represented by this fund balance are critical to a district’s ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

The School Board has formally adopted a fund balance policy regarding the minimum unassigned fund balance for the General Fund. The policy establishes that the District will strive to maintain a minimum unassigned General Fund balance of 6.5 percent of the annual projected expenditures. At June 30, 2023, the unassigned fund balance of the General Fund represented 3.0 percent of budgeted expenditures for the year, which was below the minimum goal established by policy.

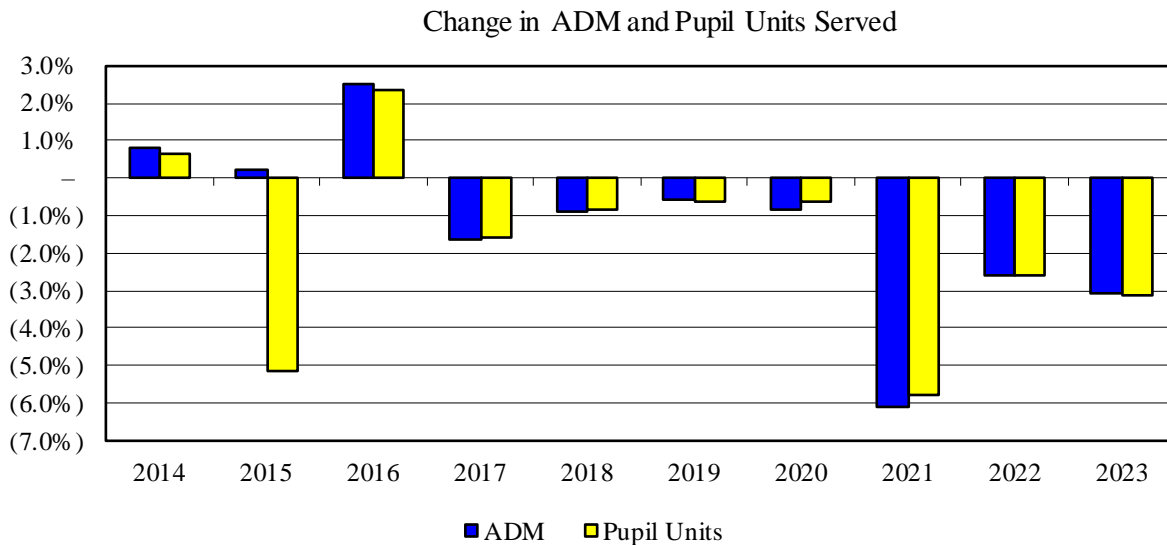
At June 30, 2023, unrestricted fund balance in the General Fund represented 3.7 percent of actual annual expenditures, as shown in the graph above, which represents approximately two weeks of operations, assuming level spending throughout the year.

AVERAGE DAILY MEMBERSHIP (ADM) AND PUPIL UNITS

The following graph presents the District’s adjusted ADM and pupil units served for the past 10 years:



The following graph shows the rate of change in ADM served by the District from year to year, along with the change in the resulting pupil units:



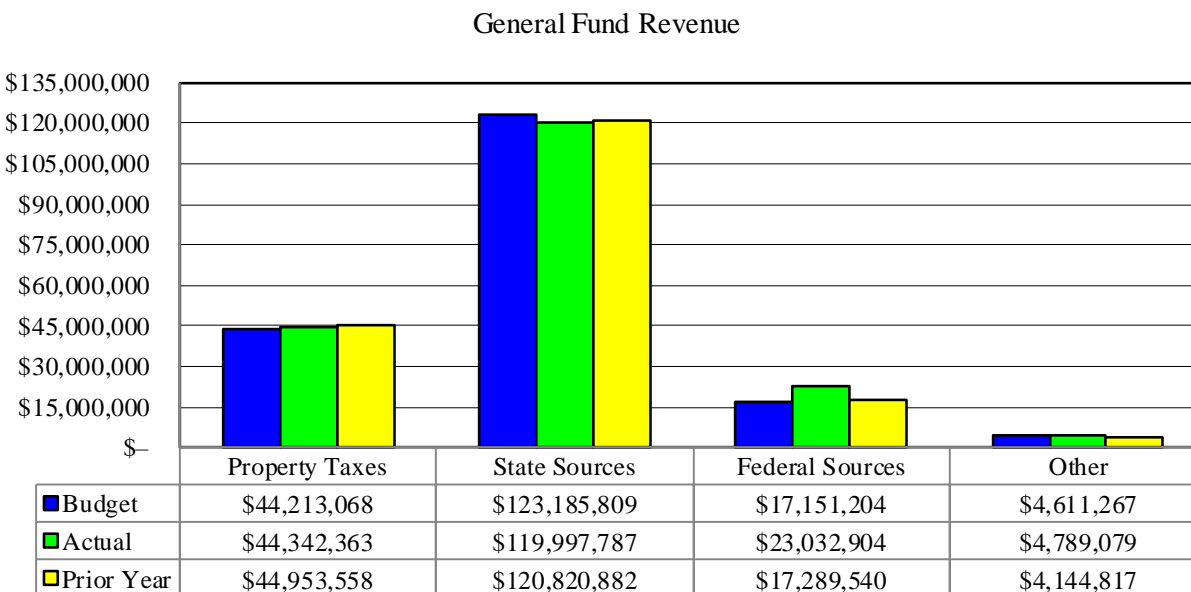
The change in pupil units for 2015 includes the effect of legislative reductions to pupil units.

ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts are not finalized until around January of the following year. When viewing revenue budget variances, one needs to consider these ADM changes, the impact of the prior year final adjustments which affect this year’s revenue, and also the final adjustments caused by open enrollment gains and losses.

The District served an estimated adjusted ADM of 10,758 in 2023, a decrease of 341 from the previous year. The resulting number of pupil units served by the District for fiscal 2023 was 11,818, a decrease of 381 (3.1 percent) from the prior year.

GENERAL FUND REVENUE

The following graph summarizes the District’s General Fund revenue sources for 2023 compared to budget and the previous year:



Total General Fund revenues were \$192,162,133 for the year ended June 30, 2023, which was \$3,000,785 (1.6 percent) over the final budget, and \$4,953,336 (2.6 percent) more than the prior year.

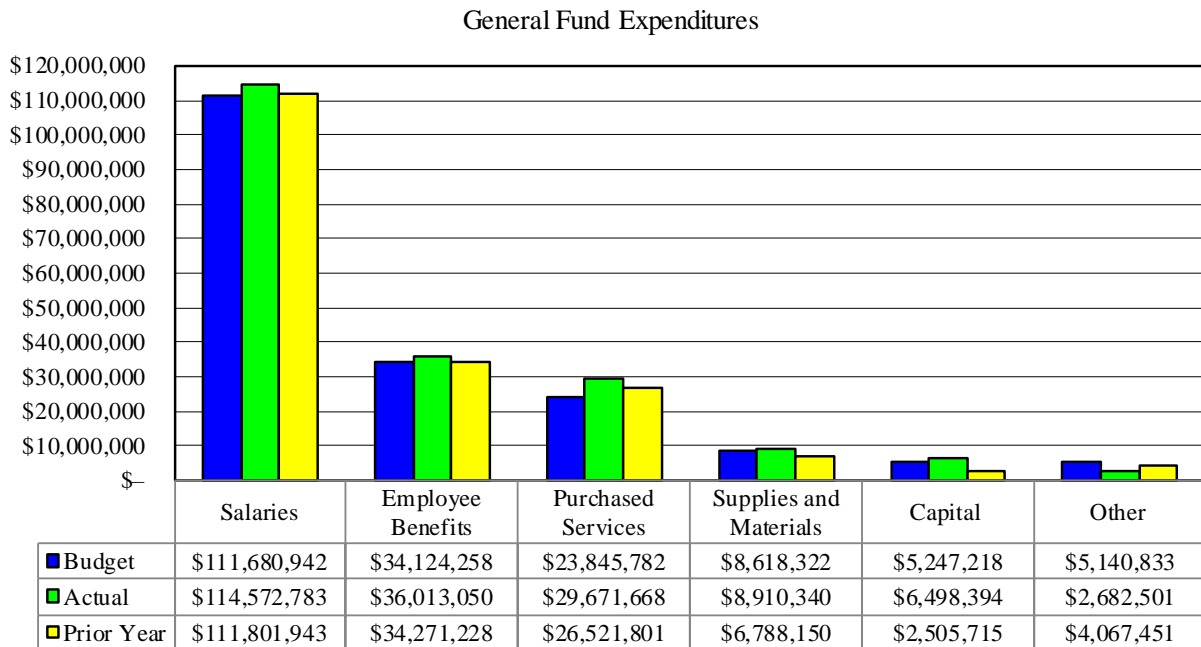
The budget variance was mainly due to federal revenues, which exceeded budget by \$5,881,700, due to greater use of available pandemic relief funding than anticipated. This was partially offset by state revenue sources ending the year \$3,188,022 under budget, mainly in general education state aid, due to declining enrollment.

The overall increase in General Fund revenue was also primarily attributable to federal revenue sources, which were \$5,743,364 higher than last year with the increased use of available pandemic relief funding. Revenue from “other” local sources, as shown above, also increased by \$644,262 from the prior year, due to improve investment income. These increases were partially offset by declines in property tax revenue (\$611,195), due to a decrease in the adopted levy, and state sources (\$823,095), which decreased from declining enrollment.

The graph above reflects the concentration of state sources (62.4 percent), followed by property taxes (23.1 percent) used to finance General Fund operations.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2023 compared to budget and the previous year:



Total General Fund expenditures were \$198,348,736 for the year ended June 30, 2023, which was \$9,691,381 (5.1 percent) over the final budget and \$12,392,448 (6.7 percent) more than the prior year.

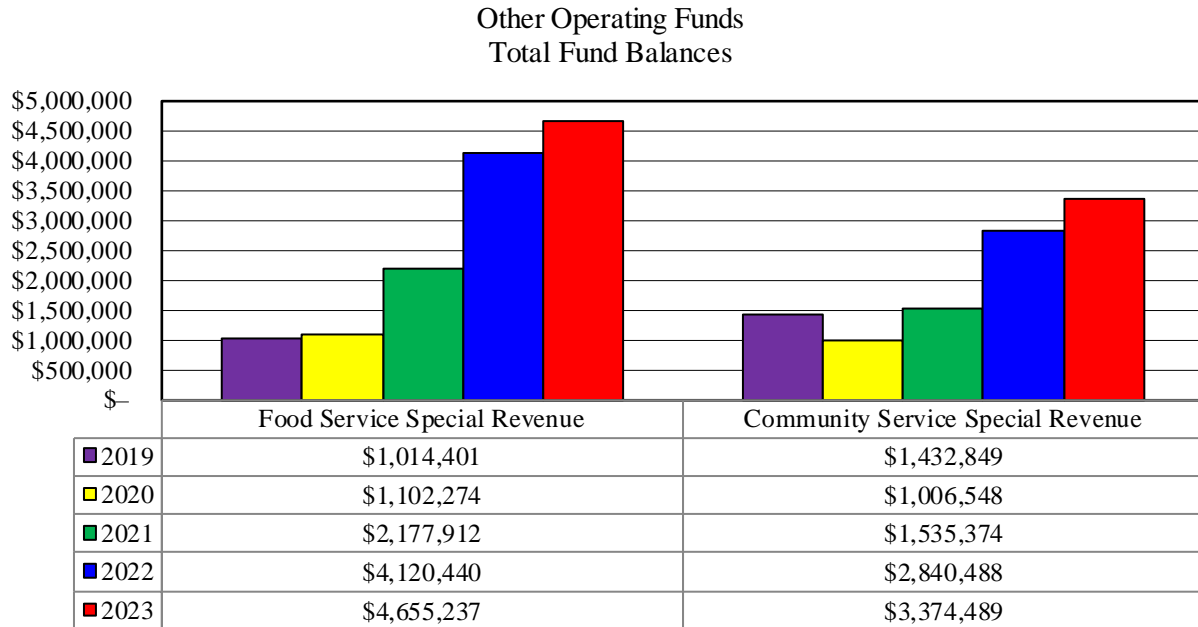
Salary and employee benefits, which accounted for 75.9 percent of General Fund spending, were \$4,512,662 (3.1 percent) more than the prior year and \$4,780,633 (3.3 percent) over budget.

Expenditures exceeded budget in most categories shown above. Salaries and benefits exceeded budget mainly in the instructional support and pupil support program areas. Purchased services were \$5,825,886 over budget, mainly in the elementary and secondary instruction and pupil support services (including transportation) program areas. Capital expenditures were also \$1,251,176 higher than budget, due to a new \$3.8 million building space lease agreement, for which the full value of the lease is reported as an expenditure in the year the agreement is executed, along with an equal and offsetting other financing source.

The expenditure increases from the prior year were also spread across most categories shown above, with the largest increases in the elementary and secondary regular instruction (\$5,533,218), instructional support services (\$2,242,432), and sites and buildings (\$5,211,459) program areas. The increase in the sites and buildings program area was primarily due to the new building space lease discussed above.

OTHER FUNDS OF THE DISTRICT

The following graph shows what is referred to as the other operating funds. The remaining nonoperating funds are only included in narrative form below, since their level of fund balance can fluctuate significantly, due to such things as issuing and spending the proceeds of refunding or building bonds and, therefore, the trend of fund balance levels is not necessarily a key indicator of financial health. It does not mean that these funds cannot experience financial trouble or that their fund balances are unimportant.



Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended the year with an increase in fund balance of \$534,797 in 2023, compared to a budgeted increase of \$931,878. Revenue was \$198,706 under budget, mainly due to lower direct meal sales than anticipated. Expenditures were over budget by \$199,650, mainly in personnel costs. The Food Service Special Revenue Fund had a year-end fund balance of \$4,655,237, representing 63.6 percent of annual expenditures, which totaled \$7,321,168. Programming changes financing school meal programs also contributed to the variances in revenues and expenditures compared to budget.

This operation has maintained a healthy fund balance for several years and has also been able to assist in funding a portion of several capital improvements to food service facilities in recent years. The District should continue reviewing upcoming capital needs of the operation and incorporate that information in establishing an optimal level of fund balance that is also within state and federal fund balance limits.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended the year with an increase in fund balance of \$534,001, compared to a budgeted increase of \$189,816. Revenues were \$422,479 over budget, while expenditures were over budget by \$78,294. The Community Service Special Revenue Fund had a year-end fund balance of \$3,374,489, representing 32.0 percent of annual expenditures, which totaled \$10,545,958.

The Community Service Special Revenue Fund, like the Food Service Special Revenue Fund, needs to be self-sustaining. In addition to cost controls, financial analysis of the costs of providing programs, including overhead, is important. Fees and tuition charges should be sufficient to cover these costs, as well as potential funding shortfalls from state, federal, or property tax sources.

Capital Projects – Building Construction Fund

This fund reported a fund balance decrease of \$2,373,018 in fiscal 2023, compared to a budgeted decrease of \$3,700,000. The District issued general obligation facilities maintenance bonds with a par value of \$18,060,000 during fiscal 2023 to finance its ongoing long-term facilities maintenance program. The budget variance was mainly due to timing of the related construction projects. The ending fund balance for fiscal 2023 was \$9,503,879, which is available for future capital improvements of various types.

Debt Service Fund

The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan, and the resources of the Debt Service Fund are dedicated to the payment of outstanding debt obligations of the District. As of June 30, 2023, the District has \$1,969,690 available for future debt service.

Internal Service Funds

The District maintains two internal service funds established to finance the costs of its self-insured dental benefits and health benefits.

At June 30, 2023, the Self-Insured Dental Benefits Internal Service Fund had a net position of \$1,345,919 available to pay future dental benefits for the participating members of the District, including estimated claims payable of \$23,886 accrued at year-end. The cost of these benefits for fiscal 2023 was \$1,302,617.

At June 30, 2023, the Self-Insured Health Benefits Internal Service Fund had a deficit net position of \$1,215,263, an improvement of \$639,100 from the previous year, including estimated claims payable of \$2,438,003 accrued at year-end.

Employee Benefit Trust Fund

The District's Employee Benefit Trust Fund ended the year with cash and investments (net of interfund payables) and a net position of \$13.0 million available to pay future OPEB. The assets in this fund represent the proceeds from the District's 2009 Taxable OPEB Bonds, which were contributed to an irrevocable trust the District established to finance its OPEB liabilities, and can only be used to pay future OPEB costs, which were estimated to be approximately \$7.5 million at year-end.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's financial statements include fund-based information that focuses on budgetary compliance, and the sufficiency of the District's current assets to finance its current liabilities. The governmental reporting model also requires the inclusion of two government-wide financial statements designed to present a clear picture of the District as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering educational services, including capital assets and long-term liabilities.

Theoretically, net position represents district resources available for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, this statement divides net position into three components: net investment in capital assets, restricted, and unrestricted. The following table presents a summarized reconciliation of the District's governmental fund balances to net position, and the separate components of net position for the last two years:

	June 30,		Change
	2023	2022	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 37,793,897	\$ 41,415,082	\$ (3,621,185)
Total capital assets, net of depreciation/amortization	304,251,616	303,825,003	426,613
OPEB asset, net of deferments	5,879,713	5,615,407	264,306
Bonds, COPs, financed purchases, and leases	(214,286,318)	(209,392,887)	(4,893,431)
PERA and TRA pensions, net of deferments	(129,334,266)	(162,105,824)	32,771,558
Other adjustments	(5,449,451)	(6,889,768)	1,440,317
Total net position – governmental activities	<u>\$ (1,144,809)</u>	<u>\$ (27,532,987)</u>	<u>\$ 26,388,178</u>
Net position			
Net investment in capital assets	\$ 102,505,704	\$ 111,931,629	\$ (9,425,925)
Restricted	19,107,831	17,685,336	1,422,495
Unrestricted	<u>(122,758,344)</u>	<u>(157,149,952)</u>	<u>34,391,608</u>
Total net position	<u>\$ (1,144,809)</u>	<u>\$ (27,532,987)</u>	<u>\$ 26,388,178</u>

Some of the District's fund balances translate into restricted net position by virtue of external restrictions (statutory restrictions) or by the nature of the fund they are in (e.g., Food Service Special Revenue Fund balance can only be spent for Food Service program costs). The unrestricted net position category consists mainly of the General Fund unrestricted fund balances, offset against noncapital long-term obligations, such as vacation payable, severance payable, net pension, and net OPEB liabilities.

Total net position increased by \$26,388,178 during fiscal 2023. The District's net investment in capital assets decreased \$9,425,925 this year. The change in this category of net position typically depends on the relationship between the rate at which the District is adding additional capital assets, the rate capital assets are being depreciated, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets.

Increases in net position restricted for food service, community service, and other state funding restrictions contributed to an overall increase in restricted net position. The improvement in unrestricted net position was mainly due to changes in the District's proportionate share of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) pension plan liabilities and related deferments.

ACCOUNTING AND AUDITING UPDATES

The following is a summary of Governmental Accounting Standards Board (GASB) standards expected to be implemented in the next few years.

GASB STATEMENT NO. 100, *ACCOUNTING CHANGES AND ERROR CORRECTIONS – AN AMENDMENT OF GASB STATEMENT NO. 62*

The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The requirements of this statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB STATEMENT NO. 101, *COMPENSATED ABSENCES*

The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used, but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled.

This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used, but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION: Observations/Recommendations to the Board of Education

ITEM: 5. Observations/Recommendations to the Board of Education

PRESENTER: Liz Viera from Squires, Waldspurger & Mace, P.A.

Ms. Viera will present observations and recommendations to the Board of Education, on behalf of Squires, Waldspurger & Mace, P.A.



School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION: October 1, 2024 Enrollment Status Report

ITEM: 6. October 1, 2024 Enrollment Status Report

PRESENTED BY: Kristen Hoheisel, Chief Financial Officer

Ms. Hoheisel will provide a presentation on the status of district enrollment as of October 1, 2024.



October 1, 2024 Enrollment Status Report

Kristen Hoheisel
10/07/2024

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.

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.*



Projected to Actual

Projected	Total	K	1	2	3	4	5	6	7	8	9	10	11	12
Total	10,146	697	713	737	773	714	788	724	706	722	840	855	947	930

Actual	Total	K	1	2	3	4	5	6	7	8	9	10	11	12
Total	10,366	745	715	749	778	712	747	727	735	714	839	846	962	1,097

Above / Below	Total	K	1	2	3	4	5	6	7	8	9	10	11	12
Total	220	48	2	12	5	(2)	(41)	3	29	(8)	(1)	(9)	15	167

Enrollment Comparison K-12

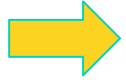
Spring 2024 (April 16)	First Day (Sept 4)	October 1
10,390 Students	10,470 Students	10,367 Students
Decrease of students <ul style="list-style-type: none"> • Spring senior count = 894 students • Fall kindergarten class = 741 students <hr/> Student loss due to attrition = 153		Decrease of 23 from spring of last year



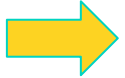
Elementary Class Size

Class Size Targets	K	1	2	3	4	5
Minimum	18	19	21	21	23	23
Maximum	25	26	28	28	30	31
Mid-Point	21.5	22.5	24.5	24.5	26.5	27.5
District Average	18.6	17.6	19.4	21.8	22.9	22.5

Possible Impact Factors



Closing of charter schools



Hopkins School District transportation changes



ROBBINSDALE
Area Schools

Questions?

School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION: Operations

ITEM: 7.A. Annual Support of Forms A and B Grant Applications to the Minnesota State High School League (MSHSL) Foundation

COMMENTS BY: Anthony Williams, Executive Director of Community Education, Athletics and Activities

Mr. Williams will request approval of a resolution to support the Form A Grant Application to the Minnesota State High School League (MSHSL) Foundation. Foundation grants support Minnesota’s high school youth and help to offset costs for students who qualify for reduced activity fees.

Student activity data gathered from the 2023-2024 school year in response to the application showed 430 students from Armstrong High School and 394 students from Cooper High School received free/reduced lunch benefits resulting in reduced activity fees. The total counts represent an unduplicated number of students who participated in high school activities.

Mr. Williams will also request approval of a resolution to support the Form B Grant Application to the MSHSL Foundation. The purpose of this grant is to provide funding to assist school districts in three specific areas including leadership initiatives, safety, and transportation that reduces barriers to participation.

The MSHSL Foundation is a nonprofit association. The Foundation awards grants to assist, recognize, promote, and fund extra-curricular participation by high school students in athletic and fine arts programs. Grants are awarded based upon gender balance, school size, and geographic location to the extent possible.

Recommended Action: Approve the resolutions to support the Forms A/B Grant Applications to the MSHSL Foundation.

	Yes	No	Abstention
Helen Bassett			
ReNae Bowman			

Sharon E. Brooks			
Dr. Greta Evans-Becker			
Kim Holmes			
Caroline Long			
John Vento			

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

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

Abstentions: _____

FORM A

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

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

WHEREAS, the Governing Board of **Robbinsdale Area Schools ISD No. 281** recognizes the value of student participation in extracurricular activities; and

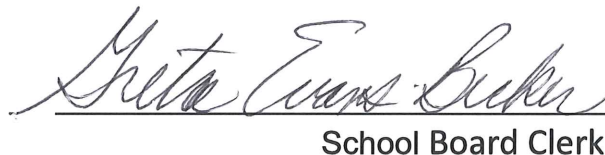
WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools in²³⁴ recognizing, promoting and funding extracurricular participation by high school students in athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the Governing Board of **Robbinsdale Area Schools ISD No. 281** supports the school's application to the Minnesota State High School League Foundation for a **FORM A** grant to offset student activity fees.

ReNae J. Bowman
October 7, 2024


School Board Chair

Dr. Greta Evans-Becker
October 7, 2024


School Board Clerk

FORM B

RESOLUTION OF SCHOOL BOARD/GOVERNING BOARD SUPPORTING FORM B APPLICATION TO MINNESOTA STATE HIGH SCHOOL LEAGUE FOUNDATION

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

WHEREAS, the Governing Board of **Robbinsdale Area Schools ISD No. 281** recognizes the value of student participation in extracurricular activities; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools to provide seminars/training opportunities or support for specific school functions for students/faculty members/officials and others who are involved in athletic and fine arts programs.

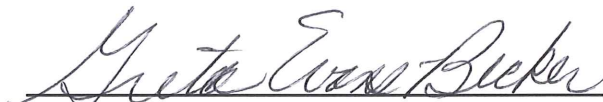
THEREFORE, BE IT RESOLVED, that the Governing Board of **Robbinsdale Area Schools ISD No. 281** supports the school's application to the Minnesota State High School League Foundation for a **FORM B** grant.

ReNae J. Bowman
October 7, 2024



School Board Chair

Dr. Greta Evans-Becker
October 7, 2024



School Board Clerk

A RESOLUTION submitted by an Activity Conference or Region Committee must adhere to the same form and context of the School Board Resolution above.



School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION: Operations

ITEM: 7.B. Ad Hoc Safety and Security Committee Report

PRESENTER: Member(s) of the Committee

The Ad Hoc Safety and Security Committee will provide an update from their meeting on Thursday, October 3, 2024.



From: Safety & Security Ad Hoc Committee

Date: 10.7.2024

Re: Status Update

Past Committee Meeting Dates: August 29, 2023, October 4, 2023, December 6, 2023, December 20, 2023, January 17, 2024, **School Board Work Session at the request of Safety & Security Ad Hoc Committee January 23, 2024, School Board at the request of Safety & Security Ad Hoc Committee January 30, 2024,** February 28, 2024, March 27, 2024, April 29, 2024, July 24, 2024, August 15, 2024, October 3, 2024

Upcoming Committee Meeting Dates: November 7, 2024, 4:30 at ESC


Review of Committee's purpose:

To provide recommendations to the full Board of Education regarding safety and security initiatives, how to address and communicate about incidents and other related priorities.

Meeting Overviews:

October 3, 2024 - Attendees: Directors Long and Holmes, Assistant Superintendent Voight, Executive Director John Gronke, Director Bo Powell, Superintendent Staloch and one community member. Meeting began at 4:30*, adjourned at 5:40.

1. Discussion of Safety presentation and contents for October 21, 2024 Business Meeting.
 - Based on Committee and Board work over the last year, Long and Holmes suggested topics to be included: emergency response teams, wrap around services, training details for Security EA's, reunification processes, prevention strategies and student involvement areas.
2. Directors Long and Holmes asked for an update regarding proposed steps from Administration in the February 28, 2024 meeting (vape detectors, security cameras, monitoring screens, etc.)
3. Superintendent Staloch initiates discussion surrounding the safety & security ad hoc committee and its role.

- 
4. Next meeting date set as well as discussion of agenda items which include the Student Handbook highlighting changes in regard to the work over the past year, next steps after October presentation and any additional unfinished business.
 - **ACTION:** The Ad Hoc Committee asks the full Board to email any specific ideas/questions surrounding the Student Handbook to Director Holmes and Superintendent Staloch for initial discussion. Item can be added to an upcoming work session based on the will of the Board.


*The meeting began without Superintendent Staloch. She joined after another meeting concluded.

July 24, 2024 - Attendees: Directors Bowman, Long & Holmes. Meeting began at 4:25, adjourned at 5:30.

1. Review of the May 6th Board update including outstanding items/actions.
 - Color coded document provided by Assistant Superintendent Voight via email July 26, 2024. Committee to review before the next meeting.
2. Timing of SRO contracts. The committee was provided with the SRO contract update received in agenda setting earlier that day: Dr. Staloch stated SRO contracts would be prepared and placed in the consent agenda for the August 5, 2024 Business meeting.
3. Agenda set for next meeting. Committee to send agenda to Dr. Staloch and ask for a meeting within the next two weeks.

April 29, 2024 - Attendees: Directors Bowman, Long & Holmes, Interim Superintendent Voight, Director of Safety & Security Bo Powell.

1. Discussion of any outstanding items/actions:
 - Directors to review the last color coded memo provided by Interim Superintendent Voight and Director Powell to verify actions and documents
 - Scheduled closed session for May 22, 2024 regarding Board safety drills/protocols
 - Director Powell provided a brief overview of a new safety & security initiative he implemented approximately a month ago. Every Monday a zoom call is scheduled for 281 High School Administrators, Middle School Administrators, the Director of Safety & Security, available police chiefs or designated representatives along with SRO's. The purpose of the meeting is to have



consistent communications and feedback around violence prevention. Discussions may include any events that have occurred outside of school hours that may flow back into schools, concerns about the week ahead and/or events planned. This initiative has been well received by all involved.

- Director Powell requests a brainstorm session on the topic of parent involvement/engagement regarding safety & security topics. Initial comments were made and will be added to the Ad Hoc Committee's next agenda. The Ad Hoc Committee will prepare an outline for full board discussion at a future work session.

ACTION: The Ad Hoc Committee asks the full Board to email any specific ideas/questions surrounding this topic to Directors Bowman, Long and Holmes.

2. Vape Detector Cost Overview:

- Interim Superintendent Voight and Director Powell provided a document with count and cost estimates for vape detectors in AHS and CHS
- Cost for an individual device is \$1,400 - \$1,7000. For this estimate, \$1,400 was used.
- Estimated costs for approximately 278 bathroom stalls within two high schools is \$945,200
- Estimate does not include the wiring fees
- Discussion was had around the value of spending a large amount of money on one initiative versus other priorities

ACTION: Ad Hoc Committee asked for additional information on Administration recommended priorities ex. door alarms, security EA's/personnel requests, etc.


ACTION: The Ad Hoc Committee asks the full Board to email any specific ideas/questions surrounding this topic to Directors Bowman, Long and Holmes.

3. Supervisor Resource Guide and MTSS Handbook discussions were postponed.

March 27, 2024 - Attendees: Directors Bowman, Long & Holmes, Interim Superintendent Voight, Director of Safety & Security Bo Powell, Police Chiefs Fadden (Plymouth), Foley (Robbinsdale), Hoyt (New Hope) and Revering (Crystal).

The first item on the agenda was time for the Police Chiefs and 281 Leadership to provide an update to the Ad Hoc Committee.

1. The Police Chiefs were first on the Agenda to provide updates/information regarding the School Resource Officer bill that was signed by Governor Walz on March 14, 2024.



The conversation included discussion surrounding the language used in the bill, mandatory training for school resource officers (SRO's) as well as concerns surrounding assigned responsibilities and authority in schools.

- A handout was provided which outlined details of the bill's language. The handout can be found here [PATROL Handout](#) along with a summary memo from the Ad Hoc Committee which can be found here [SRO Update April 2, 2024](#). Both documents were provided to the full BOE in the packet materials prior to the April 2, 2024 business meeting and work session.
 - District Administration, in agreement with the Police Chiefs, recommended the Board reinstate SRO's into Cooper High School, Armstrong High School and Plymouth Middle School as soon as possible. The Ad Hoc Committee elected to bring the information to the work session on April 2, 2024 for full board discussion.
2. After the Police Chiefs left the Committee discussed costs of the SRO contracts for the remainder of the 2023/24 school year (approximately 40 days). These details can also be found here [SRO Update April 2, 2024](#).
 3. Update was given on the pilot vape detectors that were approved on February 5th for approximately \$15,000. After conversions with a vendor, Administration has determined it will be more cost effective to install detectors in all bathrooms which will far exceed the initial estimated pilot program cost.
 4. Agenda items 3 and 4, the Supervisor Resource Guide and MTSS Handbook, were not discussed and will be moved to the next meeting.

February 28, 2024 - Attendees: Directors Bowman, Long & Holmes, Director of Safety & Security Bo Powell

1. Director Powell updates:
 - a. Difficulty hiring additional safety & security EA's
ACTION: ad hoc ask IS Voight for marketing piece, Director Powell to consider/recommend 'hiring perks' for recruiting
 - b. Vape detection system:
 - i. Halo is the vendor chosen for Vape detectors and initial meetings under way. Detectors installed in AHS and CHS with placement in four restrooms to start (pilot the devices before further commitment).
 - ii. Installation eta is over spring break

- c. Purchase of security cameras:
 - i. Walk throughs occurring this week at AHS and CHS to finalize a list of locations and purchase needs.. Director Powell is working with facilities and Principals.

 - d. Sandy Hook Promise Programs re-launch:
 - i. 88-89% participation rate of introduction video with no technical difficulties.
 - ii. CHS and PMS safety ambassadors highly active, meeting 1x per week, as safety ambassadors and implementing various peer educational activities
 - iii. Sandy Hook Anonymous Reporting App Report to be given to the School Board monthly

 - e. Second Student Safety Summit:
 - i. Early May

 - f. Other:
 - i. Monthly meetings with community leaders (police chiefs, Brooklyn Bridge, Push for Peach, CEO, community interveners) with discussion around any events or circumstances that may spill back into schools. Ex. court verdicts, community violence/incidents, fires, etc.
ACTION: Director Powell will notify the Board if there is an appropriate opportunity for school board directors to attend a meeting.
2. Identified needed updates/items from IS Voight's memo dated 1/30/24. **ACTION:** List to be sent to IS Voight week of 3/4/24
 3. Committee work on School Board letter to stakeholders (as promised from 11/20/23)
 4. Committee work on a threshold for the Superintendent to notify the Board of incidents. **ACTION:** Document for full BOE head nod on 3/4/24.

**School Board Closed Session at the request of Safety & Security Ad Hoc Committee
January 30, 2024:**

Actions: Board of Education Closed session *pursuant to Minnesota Statutes 13D.05 subdivisions 2 (a)(3) and subdivision 3(d) to receive security briefings, and discuss all facilities' security systems and emergency response procedures* conducted on Jan 31, 2024

- a. Further areas and steps identified to be worked on in Safety & Security Ad Hoc Committee



**School Board Work Session at the request of Safety & Security Ad Hoc Committee
January 23, 2024:**

Agenda:

1. Review/overview of procedures regarding when staff are injured on the job
2. Review/overview of Administrative steps/procedures taken to trespass an individual (adult or minor) from school grounds
3. Review/overview of procedures regarding staff discipline (all levels)
4. Administrative overview of referral forms and streamline plan
5. Alternative technology options for tracking Level I & II behaviors
6. Board follow-up discussion regarding work session on 11/6/23 with Principals
7. Review/overview of student participation in school events after discipline measures
8. Discussion on continued violence within 281 schools and behavior correction strategies
 - a. BARR
 - b. PBIS

Administration Update sent to all Board directors on January 30, 2024 which included an update on the Jan 23, 2024 work session and next steps. This document is available here: [1/23/24 Work Session Update](#)



January 17, 2023 - Attendees: Directors Bowman, Long & Holmes, Director of Safety & Security Bo Powell

1. Final review of Safety and Security Recommendations provided via e-mail on Jan 5, 2024 by Director Powell & Interim Superintendent Voight. **Action:** Ad Hoc Committee prepare chart of recommendations for BOE review and discussion;
2. Discussion and recommendation on critical threshold notification to the BOE;
3. Discussion and agreement on recommitment to the Sandy Hook Promise Programs;
4. Two outstanding scheduling items:
 - a. CLOSED SESSION for discussion on crisis preparedness plans as recommended by Director Powell & Interim Superintendent Voight. In the meeting, action should be taken on what details/terms can be shared with stakeholders with the understanding that certain specifics must remain confidential for safety purposes.
 - b. Schedule a lockdown drill for the School Board at ESC as recommended by Interim Superintendent Voight & Director Powell.

December 20, 2023 - Attendees: Directors Bowman, Long & Holmes, Director of Safety & Security Bo Powell, Interim Superintendent Marti Voight

5. Started meeting with Interim Superintendent Voight and Director Powell distributing the following information to Directors:
 - a. Draft form of Critical Threshold Response to the School Board
 - b. Incident Command Organizational Personnel Chart
 - c. Blank Robbinsdale Area Schools Debrief Protocol Dated 12/11/23
 - d. Sandy Hook YTD Say Something Anonymous Reporting App Report - missing a middle school. **Action:** Director Powell to provide an updated report to the Ad Hoc Committee.
6. Discussion on the most recent PMS altercation brought to the attention of the RAS School Board Listening Hour on 12/18/23. **Action:** Directors requested After Incident Review;
7. Brainstorming as a group on a list of actions/items including metal detectors, substance abuse counselors, vape detectors, discipline tracking process for administrators/adults in buildings, **Action:** Director Powell to provide a wish list of



items/recommendations before winter break. Item received January 5, 2024;

Next Safety & Security Ad Hoc Committee Meeting: January 17, 2024.

Prior Safety & Security Ad Hoc Committee updates can be viewed here:
[January 8 Safety & Security Ad Hoc Committee Updates](#)



School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION: Operations

ITEM: 7.C. Ad Hoc Transportation and Capital Infrastructure
Committee Report

PRESENTER: Member(s) of the Committee

The Ad Hoc Transportation and Capital Infrastructure Committee take questions/receive feedback regarding the notes posted in the agenda from their meeting on Monday, September 23, 2024.

Report of the Ad Hoc Transportation and Capital Infrastructure Committee meeting from September 23, 2024

In attendance: Supt Staloch, Carrie Johnson, Maureen McMullen, John Vento, Helen Bassett, Greta Evans-Becker. One community member who said his name was Carl.

Busing update

- 92 % of last year's drivers came back to drive this year.
- Routes are fully staffed. Two drivers have been lent to another district and we have 15 drivers in the pipeline.
- Only two routes have continued to have issues and they have been taken care of

We are going out for an RFP:

- Week of Oct 7-14 notice of RFP goes out.
- It is in publication Oct 21-28
- Bids are due November 4 and will be opened on the 7th
- Bids reviewed November 10
- Superintendent and Carrie will make a recommendation to the board on November 18th

Facilities

Enrollment is going down, districts all around us are doing budget cuts. Birth rates are going down.

We need to decide as a district what we want, We need to invest in our kids futures.

We need to learn:

1. What do our kids need
2. We need to discuss programming, curriculum, and structures to support what kids need.
3. We need a comprehensive facility assessment
4. We may be operating too many facilities
5. We need to start this discussion with the community in January.

Dr. Staloch's goal is to make this district the best it can be.

Next meeting is November 14 at 5:30 PM



School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION: Operations

ITEM: 7.D. Governance Policy and Procedure Manual Task Force Report

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

Chair Bowman and Clerk Evans-Becker will report regarding their progress on the Governance Policy and Procedure Manual.



School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION: Operations

ITEM: 7.E. Policy Committee Report

PRESENTER: Member(s) of the Committee

The Policy Committee will provide a report on their recent activity. The committee's next meeting is scheduled for Wednesday, October 9, 2024 at 6:00 p.m.



School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION: Operations

ITEM: 7.F. Administrative Reports

PRESENTER: Dr. Teri Staloch, Superintendent

Superintendent Staloch will introduce any administrative reports for the meeting this evening.



School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION: Consent Agenda
ITEM: 8. Consent Agenda
PRESENTER: ReNae Bowman, 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			
Sharon E. Brooks			
Dr. Greta Evans-Becker			
Kim Holmes			
Caroline Long			
John Vento			

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

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

Abstentions: _____



School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION:	Consent Agenda
ITEM:	7.A.1. Policies and Administrative Procedures for Annual Review and Legislative Changes
PRESENTER:	Policy Committee Members Marti Voight, Assistant Superintendent

The following policy and administrative procedure drafts have minor updates for review:

- [507 Policy - Corporal Punishment and Prone Restraint](#)
 - [507.1 Administrative Procedure - Corporal Punishment and Prone Restraint](#)
 - [507.5 Administrative Procedure - School Resource Officers](#)
- [509 Policy - Enrollment of Nonresident Students](#)
 - [509.1 Administrative Procedure - Enrollment of Nonresident Students](#)
 - [509.2 Administrative Procedure - Enrollment of International Exchange Students](#)
- [513 Policy - Student Acceleration, Promotion, Retention and Program Design](#)
 - [513.1 Administrative Procedure - Student Acceleration, Promotion, Retention and Program Design](#)
- [516 Policy - Student Medication and Telehealth](#)
 - [516.1 Administrative Procedure - Student Medication and Telehealth](#)
- [521 Policy - Student Disability Nondiscrimination](#)
 - [521.1 Administrative Procedure - Student Disability Nondiscrimination](#)
- [535 Policy - Service Animals in Schools](#)
 - [535.1 Administrative Procedure - Service Animals in Schools](#)
- [601 Policy - School District Curriculum and Instruction Goals](#)
 - [601.1 Administrative Procedure - School District Curriculum and Instruction Goals](#)
- [602 Policy - Organization of School Calendar and School Day](#)
 - [602.1 Administrative Procedure - Organization of School Calendar and School Day](#)
- [603 Policy - Curriculum Development](#)
 - [603.1 Administrative Procedure - Curriculum Development](#)
- [604 Policy - Instructional Curriculum](#)
 - [604.1 Administrative Procedure - Instructional Curriculum](#)
- [606.5 Policy - Library Materials](#)
 - [606.6 Administrative Procedure - Library Materials](#)
- [607 Policy - Organization of Grade Levels](#)
 - [607.1 Administrative Procedure - Organization of Grade Levels](#)
- [608 Policy - Instructional Services - Special Education](#)
 - [608.1 Administrative Procedure - Instructional Services - Special Education](#)

- [609 Policy - Religion](#)
 - [609.1 Administrative Procedure - Religion](#)

507 POLICY - CORPORAL PUNISHMENT AND PRONE RESTRAINT

I. PURPOSE

The purpose of this policy is to describe limitations on use of corporal punishment and prone restraint upon a student.

II. GENERAL STATEMENT OF POLICY

No employee or agent of the school district shall inflict corporal punishment or use prone restraint upon a student.

III. PROCESS

The superintendent is directed to develop administrative procedures for Corporal Punishment and Prone Restraint for the School District that meet the state and federal requirements established in law or rule.

Legal References: Minn. Stat. § 121A.58 (Corporal Punishment)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 123B.25 (Legal Actions Against Districts and Teachers)
Minn. Stat. § 125A.0941 (Definitions)
Minn. Stat. § 125A.0942 (Standards for Restrictive Procedures)
Minn. Stat. § 609.06-(Authorized Use of Force)
Minn. Stat. § 609.379 (Permitted Actions)
Minn. Stat. § 626.8482 (School Resource Officers; Duties; Training; Model Policy)
Minn. Stat. § 645,241 (Punishment for Prohibited Acts)

Cross References: MSBA Policy 507 (Corporal Punishment/Prone Restraint)
RAS Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
RAS Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
RAS Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
RAS Model Policy 506 (Student Discipline)
RAS Policy 507.5 (School Resource Officers)

507.1 ADMINISTRATIVE PROCEDURE - CORPORAL PUNISHMENT AND PRONE RESTRAINT

I. PURPOSE

The purpose of this procedure is to describe limitations on use of corporal punishment and prone restraint upon a student.

II. GENERAL STATEMENT

No employee or agent of the school district shall inflict corporal punishment or use prone restraint upon a student.

III. DEFINITIONS

1. "Corporal punishment" means conduct involving:
 - a. hitting or spanking a person with or without an object; or
 - b. unreasonable physical force that causes bodily harm or substantial emotional harm.
2. "Employee or agent of the district" does not include a school resource officer as defined in Minnesota Statutes, section 626.8482, subdivision 1, paragraph (c).
3. "Prone restraint" means placing a child in a face-down position.

IV. PROHIBITIONS

1. An employee or agent of a district shall not inflict corporal punishment or cause corporal punishment to be inflicted upon a pupil to reform unacceptable conduct or as a penalty for unacceptable conduct.
2. An employee or agent of a district shall not use prone restraint.
3. An employee or agent of a district, shall not inflict any form of physical holding that restricts or impairs a pupil's ability to breathe; restricts or impairs a pupil's ability to communicate distress; places pressure or weight on a pupil's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a pupil's torso.
4. Conduct that violates this Article is not a crime under Minnesota Statutes, section 645.241, but may be a crime under Minnesota Statutes, chapter 609 if the conduct violates a provision of Minnesota Statutes, chapter 609. Conduct that violates IV.1 above is not per se corporal punishment under the statute. Nothing in this Minnesota Statutes, section 121A.58 or 125A.0941 precludes the use of reasonable force under Minnesota Statutes, section

121A.582. The use of reasonable force as set forth in Section V does not authorize conduct prohibited pursuant to Minnesota Statutes, section 125A.0942.

V. REASONABLE FORCE

1. Reasonable force may be used upon or toward the person of another without the other's consent when the following circumstance exists or the actor reasonably believes it to exist:
 - a. when used by a teacher, school principal, school employee, school bus driver, or other agent of the school in the exercise of lawful authority, to restrain a child or pupil to prevent bodily harm or death to the child, pupil, or another.
2. Reasonable force may be used upon or toward the person of a child without the child's consent when the following circumstance exists or the actor reasonably believes it to exist:
 - a. when used by a teacher, school principal, school employee, school bus driver, other agent of the district, or other member of the instructional, support, or supervisory staff of a public school upon or toward a child or pupil when necessary to restrain the child or pupil to prevent bodily harm or death to the child, pupil. Nothing in Minnesota Statutes, section 609.379 limits any other authorization to use reasonable force including but not limited to authorizations under Minnesota Statutes, section 121A.582, subdivision 1, and section 609.06, subdivision 1.
3. A teacher, school principal, and other school staff may use reasonable force under the conditions set forth in Policy 506 (Student Discipline).

VI. VIOLATION

Employees who violate the provisions of this policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements and school district policies. Violation of this policy may also result in civil or criminal liability for the employee.

Legal References: Minn. Stat. § 121A.58 (Corporal Punishment)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 123B.25 (Legal Actions Against Districts and Teachers)
Minn. Stat. § 125A.0941 (Definitions)
Minn. Stat. § 125A.0942 (Standards for Restrictive Procedures)
Minn. Stat. § 609.06 (Authorized Use of Force)
Minn. Stat. § 609.379 (Permitted Actions)
Minn. Stat. § 626.8482 (School Resource Officers; Duties; Training; Model Policy)
Minn. Stat. § 645.241 (Punishment for Prohibited Acts)

Cross References: MSBA Policy 507 (Corporal Punishment/Prone Restraint)
RAS Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
RAS Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)

RAS Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
RAS Model Policy 506 (Student Discipline)
RAS Policy 507.5 (School Resource Officers)

507.5 ADMINISTRATIVE PROCEDURE - SCHOOL RESOURCE OFFICERS

I. PURPOSE

The purpose of this procedure is to establish the contractual duties and training requirements of a school resource officer.

II. GENERAL STATEMENT

The school district, upon securing the services of one or more school resource officers, is committed to establishing the qualifications and duties required of these officers. Any contract for the services of a school resources officer with the school district must meet the requirements of this procedure.

III. DEFINITIONS

- A. “School” means an elementary school, middle school or secondary school, as defined in Minnesota Statutes, section 120A.05, subdivisions 9, 11, and 13.
- B. “School Resource Officer” means a peace officer who is assigned to work in an elementary school, middle school, or secondary school during the regular instructional school day as one of the officer’s regular responsibilities through the terms of a contract entered between the peace officer’s employer and the designated school district or charter school.

IV. CONTRACTUAL DUTIES

- A. A school resource officer’s contractual duties with the school district shall include:
 - 1. fostering a positive school climate through relationship building and open communication;
 - 2. protecting students, staff, and visitors to the school grounds from criminal activity;
 - 3. serving as a liaison from law enforcement to school officials;
 - 4. providing advice on safety drills;
 - 5. identifying vulnerabilities in school facilities and safety protocols;
 - 6. educating and advising students and staff on law enforcement topics; and,
 - 7. enforcement of criminal laws.
- B. The school district may contract with a school resource officers employer for the officer to

perform additional duties.

- C. A school resource officer must not use force or the authority of their office solely to enforce school rules or policies or participate in the enforcement of discipline for violations of school rules.
- D. Nothing in this subdivision limits any other duty or responsibility imposed on peace officers; limits the expectation that peace officers will exercise professional judgment and discretion to protect the health, safety, and general welfare of the public when carrying out their duties; or creates a duty for school resource officers to protect students, staff, or others on school grounds that is different from the duty to protect the public as a whole.

V. TRAINING

- A. Except as provided for in paragraphs V.B., V.C., and V.D. below, beginning September 1, 2025, a peace officer assigned to serve as a school resource officer must complete a training course that provides instruction on the learning objectives identified in Minnesota Statutes, section 626.8482, subdivision 4 prior to assuming the duties of a school resource officer.
- B. A peace officer who has completed either the School Safety Center standardized Basic School Resource Officer Training or the National School Resource Officer Basic School Resource Officer course prior to September 1, 2025, must complete the training mandated under paragraph V.A. above before June 1, 2027. A peace officer covered under this paragraph may complete a supplemental training course approved by the board pursuant to Minnesota Statutes, section 626.8482, subdivision 4, paragraph (b), to satisfy the training requirement.
- C. If an officer's employer is unable to provide the required training course to the officer prior to the officer assuming the duties of a school resource officer, the officer must complete the required training within six months of assuming the duties of a school resource officer. The officer is not required to perform the duties described in Minnesota Statutes, section 626.8482, subdivision 2, paragraph (a), clause (4) or (5), until the officer has completed the required training course. The officer must review any policy adopted by the officer's employer pursuant to section 626.8482, subdivision 6 before assuming the other duties of a school resource officer and must comply with that policy.
- D. An officer who is serving as a substitute school resource officer for fewer than 60 student contact days within a school year is not obligated to complete the required training or perform the duties described in Minnesota Statutes, section 626.8482 subdivision 2, paragraph (a), clause (4) or (5), but must review and comply with any policy adopted pursuant to subdivision 6 by the law enforcement agency that employs the substitute school resource officer.
- E. For each school resource officer employed by an agency, the chief law enforcement the officer must maintain a copy of the most recent training certificate issued to the officer

for completion of the training mandated under this section.

Legal References: Minn. Stat. § 120A.05, subds. 9, 11, and 13 (Definitions)
Minn. Stat. § 120B.02, subd. 25 (General Powers of Independent School Districts – School Resource Officers)
Minn. Stat. § 626.8482 (School Resource Officers; Duties; Training; Model Policy)

Cross References: RAS Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
RAS Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
RAS Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
RAS Policy 506 (Student Discipline)
RAS Policy 507 (Corporal Punishment/Prone Restraint)
RAS Policy 532 (Use of Peace Officers & Crisis Teams to Remove Students with IEPs from School Grounds)

Robbinsdale Area Schools
Independent School District 281
Adopted: 1995
Revised: October 2023
Approved: November 2023
Revised: September 2024

509 Policy - ENROLLMENT OF NONRESIDENT STUDENTS

I. PURPOSE

Robbinsdale Area Schools values school choice and participates in the Enrollment Options Program (Open Enrollment) established by Minn. Stat. §124D.03 as set forth in this policy. In administering these procedures the district superintendent may delegate any of the duties.

II. GENERAL STATEMENT OF POLICY

The school board adopts specific standards for acceptance and rejection of Open Enrollment applications.

III. PROCESS

The superintendent is directed to develop Administrative Procedures for Enrollment of Nonresident Students for the school district that meets the state and federal requirements established in law or rule.

Legal References: Minn. Stat. §120A.22, Subd. 3(e) (Residency Determined) and Subd. 8 (Compulsory Instruction) Minn. Stat.
Minn. Stat. §121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. §124D.03 (Enrollment Options Program)
Minn. Stat. §124D.08 (School Board Approval to Enroll in Nonresident District)
Minn. Stat. §124D.68 (High School Graduation Incentives Program)
Minn. Ch. 260A (Truancy)
Minn. Stat. §206C.007, Subd. 19 (Habitual Truant Defined)
Op. Minn. Att’y Gen. No. 169-f (August 13, 1986)
Indep. Sch. Dist. No. 623 v. Minn. Dept. of Educ., Co. No. A05-361, 2005 WL 3111963 (Minn. App. 2005) (unpublished)
18 U.S.C. 930, para. (g)(2) (Definition of weapon)
Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
Minn. Stat. § 125A.13 (School of Parents’ Choice)

Cross References: RAS 506 (Student Discipline)
RAS 517 (Student Recruiting)
RAS 509.1 AP (Enrollment of Nonresident Students)
RAS 509.2 AP (Enrollment Of International Exchange Students)

509.1 ADMINISTRATIVE PROCEDURE - ENROLLMENT OF NONRESIDENT STUDENTS

I. PURPOSE

Robbinsdale Area Schools values school choice and participates in the Enrollment Options Program (Open Enrollment) established by Minn. Stat. §124D.03 as set forth in this policy. In administering these procedures the district superintendent may delegate any of the duties.

II. GENERAL STATEMENT OF POLICY

The school board adopts specific standards for acceptance and rejection of Open Enrollment applications.

III. OPEN ENROLLMENT PROCESS

- A. Open Enrollment applications will be approved provided that acceptance of the application will not exceed the capacity of a program, excluding special education services; class; grade level; or school building as established by school board resolution and provided that:
1. space is available for the applicant under enrollment cap standards established by school board policy or other directive; and
 2. in considering the capacity of a grade level, the school district may only limit the enrollment of nonresident students to a number not less than the lesser of:
 - (a) one percent of the total enrollment at each grade level in the school district; or
 - (b) the number of school district resident students at that grade level enrolled in a nonresident school district in accordance with Minnesota Statutes, section 124D.03.
 3. the applicant is not otherwise excluded by action of the school district because of previous conduct in another school district.
- B. If the school district limits enrollment of nonresident students pursuant to this section, the district shall report to the Commissioner of the Minnesota Department of Education (MDE) by July 15 on the number of nonresident pupils denied admission due to the limitations on the enrollment of nonresident pupils.
- C. The parent of a student with a disability not yet enrolled in kindergarten and not open enrolled in a nonresident district may elect, in the same manner as the parent of a resident student with a disability, a school in the nonresident district where the child is enrolled in a Head Start program or a licensed child care setting in the nonresident district, provided the

child can be served in the same setting as other children in the nonresident district with the same level of disability.

Under this paragraph, parents must demonstrate enrollment in a community preschool or childcare setting. The parent may provide a copy of the registration form to the enrollment or Early Learning center.

- D. A nonresident preschool aged child with a disability open enrolled in the district may be required to enroll for kindergarten.
- E. Early Learning students and/or students with a disability child's enrollment status will continue to Kindergarten without completing another application.

IV. BASIS FOR DECISIONS

A. Standards that may be used for rejection of application

In addition to the provisions above, the school district may refuse to allow a pupil who is expelled under Minnesota Statutes, section 121A.45 to enroll during the term of the expulsion if the student was expelled for:

1. possessing a dangerous weapon, including a weapon, device, instruments, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, with except that such term does not include the exception of a pocket knife with a blade less than two and one-half inches in length, at school or a school function;
2. possessing or using an illegal drug at school or a school function;
3. selling or soliciting the sale of a controlled substance while at school or a school function; or
4. committing a third-degree assault involving assaulting another and inflicting substantial bodily harm.

B. Standards that may not be used for rejection of application

The school district may not use the following standards in determining whether to accept or reject an application for open enrollment:

1. previous academic achievement of a student;
2. athletic or extracurricular ability of a student;
3. disabling conditions of a student;
4. a student's proficiency in the English language;
5. the student's district of residence except where the district of residence is directly

included in an enrollment options strategy included in an approved achievement and integration program; or

6. previous disciplinary proceedings involving the student. This shall not preclude the school district from proceeding with exclusion as set out in this policy.

C. Application

The student and parent or guardian must complete and submit the “General Statewide Enrollment Options Application for K-12 and Early Childhood Special Education (or the Statewide Enrollment Options Application for State-funded Voluntary Prekindergarten (VPK) or Application if applicable) developed by MDE and available on its website.

The school district may require a nonresident student enrolled in a program under Minnesota Statutes, section 125A.13, or in a preschool program, except for a program under Minnesota Statutes, section 124D.151 or to follow the application procedures under this subdivision to enroll in kindergarten. A district must allow a nonresident student enrolled in a program under Minnesota Statutes, section 124D.151 or Laws 2017, to remain enrolled in the district when the student enters kindergarten without submitting annual or periodic applications, unless the district terminates the student's enrollment under subdivision 12.

The school district shall notify the parent or guardian in writing by February 15 or within ninety (90) days for applications submitted after January 15 in the case of achievement and integration district transfers whether the application has been accepted or rejected. If an application is rejected, the district must state in the notification the reason for rejection. The parent or guardian must notify the nonresident district by March 1 or within ten (10) business days whether the pupil intends to enroll in the nonresident district.

D. Lotteries

If a school district has more applications than available seats at a specific grade level, it must hold an impartial lottery following the January 15 deadline to determine which students will receive seats. The district must give priority to enrolling siblings of currently enrolled students, students whose applications are related to an approved integration and achievement plan, children of the school district's staff, and students residing in that part of a municipality (a statutory or home rule charter city or town) where:

1. the student's resident district does not operate a school building;
2. the municipality is located partially or fully within the boundaries of at least five school districts;
3. the nonresident district in which the student seeks to enroll operates one or more school buildings within the municipality; and
4. no other nonresident, independent, special, or common school district operates a school building within the municipality.

The process for the school district lottery must be established by school board policy and posted on the school district's website.

E. Exclusion

1. Administrator's initial determination. If a school district administrator knows or has reason to believe that an applicant has engaged in conduct that has subjected or could subject the applicant to expulsion or exclusion under law or school district policy, the administrator will transmit the application to the superintendent designee with a recommendation of whether exclusion proceedings should be initiated.
2. Superintendent's or superintendent designee will review. The superintendent designee may make further inquiries. If the superintendent designee determines that the applicant should be admitted, they will notify the applicant and the superintendent and school board chair. If the superintendent designee determines that the applicant should be excluded, the superintendent will notify the applicant and determine whether the applicant wishes to continue the application process. Although an application may not be rejected based on previous disciplinary proceedings, the school district reserves the right to initiate exclusion procedures pursuant to the Minnesota Pupil Fair Dismissal Act as warranted on a case-by-case basis.

F. Termination of Enrollment

The school district may terminate the enrollment of a nonresident student enrolled under an enrollment options program pursuant to Minnesota Statutes, section 124D.03 or 124D.08 at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy under Minnesota Statutes, chapter 260A, and the student's case has been referred to juvenile court. A "habitual truant" is a child under 17 years of age who is absent from attendance at school without lawful excuse for seven school days in a school year if the child is in elementary school or for one or more class periods on seven school days in a school year if the child is in middle school, junior high school, or high school, or a child who is 17 years of age who is absent from attendance at school without lawful excuse for one or more class periods on seven school days in a school year and who has not lawfully withdrawn from school under Minnesota Statutes, section 120A.22, subdivision 8. The school district may also terminate the enrollment of a nonresident student over 17 years of age if the student is absent without lawful excuse for one or more periods on 15 school days and has not lawfully withdrawn from school under Minnesota Statutes, section 120A.22, subdivision 8.

A student who has not applied for and been accepted for open enrollment pursuant to this policy and does not otherwise meet the residency requirements for enrollment may be terminated from enrollment and removed from school. Prior to removal from school, the school district will send to the student's parents a written notice of the school district's belief that the student is not a resident of the school district. The notice shall include the facts upon which the belief is based and notice to the parents of their opportunity to provide documentary evidence, in person or in writing, of residency to the superintendent

or the superintendent's designee. The superintendent or the superintendent's designee will make the final determination as to the residency status of the student.

Notwithstanding the requirement that an application must be approved by the board of the nonresident district, a student who has been enrolled in a district, who is identified as homeless, and whose parent or legal guardian moves to another district, or who is placed in foster care in another school district, may continue to enroll in the nonresident district without the approval of the board of the nonresident district. The approval of the board of the student's resident district is not required. The superintendent's designee will make the final determination as to the residency status of the student.

- Legal References:** Minn. Stat. §120A.22, Subd. 3(e) (Residency Determined) and Subd. 8 (Compulsory Instruction) Minn. Stat.
Minn. Stat. §121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. §124D.03 (Enrollment Options Program)
Minn. Stat. §124D.08 (School Board Approval to Enroll in Non-resident District)
Minn. Stat. §124D.68 (High School Graduation Incentives Program)
Minn. Ch. 260A (Truancy)
Minn. Stat. §206C.007, Subd. 19 (Habitual Truant Defined)
Op. Minn. Att'y Gen. No. 169-f (August 13, 1986)
Indep. Sch. Dist. No. 623 v. Minn. Dept. of Educ., Co. No. A05-361, 2005 WL 3111963 (Minn. App. 2005) (unpublished)
18 U.S.C. 930, para. (g)(2) (Definition of weapon)
Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
Minn. Stat. § 125A.13 (School of Parents' Choice)

- Cross References:** RAS 506 (Student Discipline)
RAS 517 (Student Recruiting)
RAS 509 (Enrollment Options of Nonresident Students)

509.2 ADMINISTRATIVE PROCEDURE - ENROLLMENT OF INTERNATIONAL EXCHANGE STUDENTS

I. INTERNATIONAL EXCHANGE STUDENTS

- A. The Robbinsdale School District will permit enrollment of up to ten (10) International Exchange students at each comprehensive high school (Armstrong and Cooper) who are enrolled on a first-come first-serve basis. Students will be accepted from any country through a Council on Standards for International Education approved program and will be required to furnish an appropriate J-1 Visa. The host family must live within the high school attendance area.

International Exchange Students with J-1 Student Visas are considered ‘temporary residents’ of the District and may be counted as a resident ‘pupil’ for purposes of receiving state aid under the General Education Finance and Revenue Statutes.

- B. International Exchange Students, as per Minnesota state law, are not eligible to participate in post-secondary enrollment options programs.
- C. International Exchange Students who wish to enroll after the initial ten (10) registrations have been filled may be admitted if there is sufficient room at the preferred school.
- D. International Exchange Students who are not part of an exchange program and are in possession of an F-1 Visa may attend public secondary schools grades 9-12 for a maximum period of 12 months, provided they submit an I-20 Form and pay in full the tuition established by the School District. They are not allowed to attend any K-8 school or adult option program.
- E. According to Minnesota State High School League Rules, International Exchange students who transfer through a recognized foreign exchange program are eligible to compete at all levels of interscholastic competition.
- F. The building principal will approve all International Exchange Student enrollments.
- G. Enrollments for all International Exchange Students will be approved at the specific building where the application is being made. Students will be enrolled in the 12th grade, despite age. Host parents must complete the enrollment process at the district enrollment center. The host school will send the enrollment approval letter to the enrollment center and the host family and exchange student will complete the enrollment at the enrollment center.

II. EDUCATION OF FOREIGN NATIONAL STUDENTS WITH LONG-TERM VISAS

- A. Students who reside in the District for the purpose of care and support from their parents are considered residents of the District.
- B. However, if a foreign national does not live with his/her parents, the School District must determine why the student is living in the District. If the student's purpose in residing in the district is for the purposes of education, the District may allow the student to pay tuition in order to attend.

*Supports Policy 509

Robbinsdale Area Schools
Independent School District 281
Original Adoption: November 11, 2014
Revised: December 4, 2020
Approved: February 8, 2021
Revised: August 7, 2023
Revised: ~~July 18, 2022~~ **September 2024**

513 POLICY - STUDENT PROMOTION, ACCELERATION, RETENTION AND PROGRAM DESIGN

I. PURPOSE

The purpose of this policy is to provide guidance to professional staff, families and students regarding student grade placement, promotion, acceleration, retention and program design.

II. GENERAL STATEMENT OF POLICY

The school board expects all students to achieve at an acceptable level of proficiency. Parent/Guardian assistance, tutorial and remedial programs, counseling and other appropriate services shall be coordinated and utilized to the greatest extent possible to help students succeed in school.

III. PROCESS

The superintendent is directed to develop Administrative Procedures for Student Promotion, Acceleration, Retention and Program Design for the school district that meets the state and federal requirements established in law or rule.

Legal References: Minn. Stat. § 120B.15 (Gifted and Talented Program)
Minn. Stat. § 123B.143, Subd. 1 (Superintendents)

Cross References: RAS 613 AP (Graduation Requirements)
RAS 618 AP (Assessment of Student Achievement) 620 AP (Credit for Learning)
RAS Policy 613 (Graduation Requirements)
RAS Policy 614 (School District Testing Plan and Procedure) MSBA/MASA
Model RAS Policy RAS 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
RAS Policy 617 (School District Ensurance of Preparatory and High School Standards)
RAS Policy 618 (Assessment of Student Achievement)
RAS Policy 620 (Credit for Learning)
RAS 102.1 Equity Policy

513.1 ADMINISTRATIVE PROCEDURE - STUDENT PROMOTION, ACCELERATION, RETENTION AND PROGRAM DESIGN

I. PURPOSE

The purpose of this procedure is to provide guidance to professional staff, families and students regarding student grade placement, promotion, acceleration, retention and program design.

II. GENERAL STATEMENT OF POLICY

The school board expects all students to achieve at an acceptable level of proficiency. Parent/ Guardian assistance, tutorial and remedial programs, counseling and other appropriate services shall be coordinated and utilized to the greatest extent possible to help students succeed in school.

A. Promotion

Students who achieve at levels deemed acceptable by local and state standards shall be promoted to the next grade level at the completion of each school year.

B. Retention

Retention of a student may be considered in rare cases when principals, district staff and parents feel it is in the best interest of the student. Physical development, age, maturity, and social-emotional factors shall be considered as well as scholastic achievement. The superintendent's decision shall be final.

C. Program Design

1. The superintendent or designee, with participation of professional staff and parents, shall develop and implement programs to challenge students that are consistent with the needs of students at every level. A procedure for screening and identifying students for program assignment shall be developed in coordination with such programs. All programs will **be aligned with creating comprehensive achievement and civic readiness.**
2. The school district may identify students, locally develop programs and services addressing instructional and affective needs, provide staff development, and evaluate programs to provide gifted and talented students with challenging and appropriate educational programs and services.
3. The school district must adopt guidelines for assessing and identifying students for participation in gifted and talented programs and services consistent with Minnesota Statutes, section 120B.11 who would benefit from additional enrichment

and talent development services.

- a. multiple objective criteria; and
 - b. assessments and procedures that are valid and reliable, fair, and based on current theory and research. Assessments and procedures should be sensitive to under-represented groups, including, but not limited to, low-income, minority, twice-exceptional, and English learners.
4. The school district must adopt procedures for the academic acceleration of students.
- These procedures will include how the school district will:
- a. assess a student's readiness and motivation for acceleration;
 - b. match the level, complexity, and pace of the curriculum to a student to achieve the best type of academic acceleration for that student.
5. The school district must adopt procedures consistent with Minnesota Statutes, section 124D.02 for early admission to kindergarten or first grade of gifted and talented learners consistent with Minnesota Statutes, section 120B.11, subdivision 2, clause (2) The procedures must be sensitive to under-represented groups.

Legal References: Minn. Stat. § 120B.15 (Gifted and Talented Program)
Minn. Stat. § 123B.143, Subd. 1 (Superintendents)

Cross References: RAS 613 AP (Graduation Requirements)
RAS 618 AP (Assessment of Student Achievement) 620 AP (Credit for Learning)
RAS Policy 613 (Graduation Requirements)
RAS Policy 614 (School District Testing Plan and Procedure) MSBA/MASA Model RAS Policy RAS 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
RAS Policy 617 (School District Ensurance of Preparatory and High School Standards)
RAS Policy 618 (Assessment of Student Achievement)
RAS Policy 620 (Credit for Learning)
[RAS 102.1 Equity Policy](#)

516 POLICY - STUDENT MEDICATION AND TELEHEALTH

I. PURPOSE

The superintendent is directed to develop Administrative Procedures for Medication and Telehealth the school district that meets the state and federal requirements established in law or rule.

II. GENERAL STATEMENT OF POLICY

The school district acknowledges that some students may require prescribed drugs or medication **or telehealth** during the school day. The school district's licensed school nurse, trained health clerk, principal, or teacher will administer prescribed medications, except any form of medical cannabis, in accordance with law and school district procedures.

III. PROCESS

The superintendent is directed to develop Administrative Procedures for Medication and Telehealth the school district that meets the state and federal requirements established in law or

Legal References: Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 121A.21 (School Health Services)
Minn. Stat. § 121A.216 (Access to Space for Mental Health Care through Telehealth)
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 121A.2205 (Possession and Use of Epinephrine Auto-Injectors; Model Policy)
Minn. Stat. § 121A.2207 (Life-Threatening Allergies in Schools; Stock Supply of Epinephrine Auto-Injectors)
Minn. Stat. § 121A.221 (Possession and Use of Asthma Inhalers by Asthmatic Students)
Minn. Stat. § 121A.222 (Possession and Use of Nonprescription Pain Relievers by Secondary Students)
Minn. Stat. § 121A.223 (Possession and Use of Sunscreen)
Minn. Stat. § 148.171 (Definitions; Title)
Minn. Stat. § 151.212 (Label of Prescription Drug Containers)
Minn. Stat. § 152.01 (Definitions)
Minn. Stat. § 152.22 (Definitions)
Minn. Stat. § 152.23 (Limitations)
Minn. Rule 8710.6100 (School Nurse)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)

Cross References: RAS Model Policy 418 (Drug-Free Workplace/Drug-Free School)
[RAS Model Policy 102.1 Equity](#)

516.1 ADMINISTRATIVE PROCEDURE - STUDENT MEDICATION AND TELEHEALTH

I. PURPOSE

The purpose of this policy is to set forth the provisions that must be followed when administering non emergency prescription medication to students at school.

II. GENERAL STATEMENT OF POLICY

The school district acknowledges that some students may require prescribed drugs or medication **or telehealth** during the school day. The school district's licensed school nurse, trained health clerk, principal, or teacher will administer prescribed medications, except any form of medical cannabis, in accordance with law and school district procedures.

III. DRUG AND MEDICATION REQUIREMENTS

A. Administration of Drugs and Medicine

1. The administration of medication or drugs at school requires a completed signed request from the student's parent. An oral request must be reduced to writing within two school days, provided that the school district may rely on an oral request until a written request is received.
2. Drugs and medicine subject to Minnesota Statutes, 121A.22 must be administered, to the extent possible, according to school board procedures that must be developed in consultation with:
 - a. with a licensed nurse, in a district that employs a licensed nurse under Minnesota Statutes, section 148.171;
 - b. with a licensed school nurse, in a district that employs a licensed school nurse licensed under Minnesota Rules, part 8710.6100;
 - c. with a public or private health-related organization, in a district that contracts with a public or private health or health-related organization, according to Minnesota Statutes, 121A.21; or
 - d. with the appropriate party, in a district that has an arrangement approved by the Commissioner of the Minnesota Department of Education, according to Minnesota Statutes, 121A.21.
3. Exclusions

The provisions on administration of drugs and medicine above do not apply to drugs or medicine that are:

- a. purchased without a prescription;
- b. used by a pupil who is 18 years old or older;
- c. used in connection with services for which a minor may give effective consent;
- d. used in situations in which, in the judgment of the school personnel, including a licensed nurse, who are present or available, the risk to the pupil's life or health is of such a nature that drugs or medicine should be given without delay;
- e. used off the school grounds;
- f. used in connection with athletics or extracurricular activities;
- g. used in connection with activities that occur before or after the regular school day;
- h. provided or administered by a public health agency to prevent or control an illness or a disease outbreak as provided under Minnesota law;
- i. prescription asthma or reactive airway disease medications can be self-administered by a student with an asthma inhaler if:
 - (1) the school district has received a written authorization each school year from the pupil's parent permitting the student to self-administer the medication;
 - (2) the inhaler is properly labeled for that student; and
 - (3) the parent has not requested school personnel to administer the medication to the student.

In a school that does not have a school nurse or school nursing services, the student's parent or guardian must submit written verification from the prescribing professional which documents that an assessment of the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting has been completed.

If the school district employs a school nurse or provides school nursing services under another arrangement, the school nurse or other appropriate party must assess the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting and enter into the student's school

health record a plan to implement safe possession and use of asthma inhalers.

- j. epinephrine auto-injectors, consistent with Minnesota Statutes, section 121A.2205, if the parent and prescribing medical professional annually inform the pupil's school in writing that
 - (1) the pupil may possess the epinephrine or
 - (2) the pupil is unable to possess the epinephrine and requires immediate access to epinephrine auto-injectors that the parent provides properly labeled to the school for the pupil as needed.
- k. For the purposes of Minnesota Statutes, 121A.22, special health treatments and health functions, such as catheterization, tracheostomy suctioning, and gastrostomy feedings, do not constitute administration of drugs or medicine.
- l. Emergency health procedures, including emergency administration of drugs and medicine are not subject to this policy.

B. Prescription Medication

- 1. An “Administering Prescription Medications” form must be completed annually (once per school year) and/or when a change in the prescription or requirements for administration occurs. Prescription medication as used in this policy does not include any form of medical cannabis as defined in Minnesota Statutes, section 152.22, subdivision 6.
- 2. Prescription medication must come to school in the original container labeled for the student by a pharmacist in accordance with law and must be administered in a manner consistent with the instructions on the label.
- 3. The school nurse may request to receive further information about the prescription, if needed, prior to administration of the substance.
- 4. Prescription medications are not to be carried by the student, but will be left with the appropriate school district personnel. Exceptions to this requirement are: prescription asthma medications self-administered with an inhaler (See Paragraph III.A.3(i) above), and medications administered as noted in a written agreement between the school district and the parent or as specified in an IEP (individualized education program), Section 504 plan, or IHP (individual health plan).
- 5. The school must be notified immediately by the parent or student 18 years old or older in writing of any change in the student’s prescription medication administration. A new medical authorization or container label with new pharmacy instructions shall be required immediately as well.
- 6. The school nurse, or other designated person, shall be responsible for the filing of

the Administering Prescription Medications form in the health records section of the student file. The school nurse, or other designated person, shall be responsible for providing a copy of such form to the principal and to other personnel designated to administer the medication.

7. For drugs or medicine used by children with a disability, administration may be as provided in the IEP, Section 504 plan or IHP.
8. If the administration of a drug or medication described in this section requires the school district to store the drug or medication, the parent or legal guardian must inform the school if the drug or medication is a controlled substance. For a drug or medication that is not a controlled substance, the request must include a provision designating the school district as an authorized entity to transport the drug or medication for the purpose of destruction if any unused drug or medication remains in the possession of school personnel. For a drug or medication that is a controlled substance, the request must specify that the parent or legal guardian is required to retrieve the drug or controlled substance when requested by the school.

C. Nonprescription Medication

A secondary student may possess and use nonprescription pain relief in a manner consistent with the labeling, if the school district has received written authorization from the student's parent or guardian permitting the student to self-administer the medication. The parent or guardian must submit written authorization for the student to self-administer the medication each school year. The school district may revoke a student's privilege to possess and use nonprescription pain relievers if the school district determines that the student is abusing the privilege. This provision does not apply to the possession or use of any drug or product containing ephedrine or pseudoephedrine as its sole active ingredient or as one of its active ingredients. Except as stated in this paragraph, only prescription medications are governed by this policy.

D. Possession and Use of Epinephrine Auto-Injectors

At the start of each school year or at the time a student enrolls in school, whichever is first, a student's parent, school staff, including those responsible for student health care, and the prescribing medical professional must develop and implement an individualized written health plan for a student who is prescribed epinephrine auto-injectors that enables the student to:

1. possess epinephrine auto-injectors; or
2. If the parent and prescribing medical professional determine the student is unable to possess the epinephrine, have immediate access to epinephrine auto-injectors in close proximity to the student at all times during the instructional day.

For the purposes of this policy, "instructional day" is defined as seven hours and forty minutes for each student contact day.

The plan must designate the school staff responsible for implementing the student's health plan, including recognizing anaphylaxis and administering epinephrine auto-injectors when required, consistent with state law. This health plan may be included in a student's Section 504 plan.

Districts and schools may obtain and possess epinephrine auto-injectors to be maintained and administered by school personnel, including a licensed nurse, to a student or other individual if, in good faith, it is determined that person is experiencing anaphylaxis regardless of whether the student or other individual has a prescription for an epinephrine auto-injector. The administration of an epinephrine auto-injector in accordance with Minnesota Statutes, section 121A.2207 is not the practice of medicine.

Effective July 1, 2024, registered nurses may administer epinephrine auto-injectors in a school setting according to a condition-specific protocol as authorized under Minnesota Statutes, section 148.235, subdivision 8. Notwithstanding any limitation in Minnesota Statutes, sections 148.171 to 148.285, licensed practical nurses may administer epinephrine auto-injectors in a school setting according to a condition-specific protocol that does not reference a specific patient and that specifies the circumstances under which the epinephrine auto-injector is to be administered, when caring for a patient whose condition falls within the protocol.

A district or school may enter into arrangements with manufacturers of epinephrine auto-injectors to obtain epinephrine auto-injectors at fair-market, free, or reduced prices. A third party, other than a manufacturer or supplier, may pay for a school's supply of epinephrine auto-injectors.

E. Sunscreen

A student may possess and apply a topical sunscreen product during the school day while on school property or at a school-sponsored event without a prescription, physician's note, or other documentation from a licensed health care professional. School personnel are not required to provide sunscreen or assist students in applying sunscreen.

F. Procedure regarding unclaimed drugs or medications.

1. The school district has adopted the following procedure for the collection and transport of any unclaimed or abandoned prescription drugs or medications remaining in the possession of school personnel in accordance with this policy. Before the transportation of any prescription drug or medication under this policy, the school district shall make a reasonable attempt to return the unused prescription drug or medication to the student's parent or legal guardian. Transportation of unclaimed or unused prescription drugs or medications will occur at least annually, but may occur more frequently at the discretion of the school district.
2. If the unclaimed or abandoned prescription drug is not a controlled substance as defined under Minnesota Statutes, section 152.01, subdivision 4, or is an over-the-counter medication, the school district will either designate an individual

who shall be responsible for transporting the drug or medication to a designated drop-off box or collection site or request that a law enforcement agency transport the drug or medication to a drop-off box or collection site on behalf of the school district.

3. If the unclaimed or abandoned prescription drug is a controlled substance as defined in Minnesota Statutes, section 152.01, subdivision 4, the school district or school personnel is prohibited from transporting the prescription drug to a drop-off box or collection site for prescription drugs identified under this paragraph. The school district must request that a law enforcement agency transport the prescription drug or medication to a collection bin that complies with Drug Enforcement Agency regulations, or if a site is not available, under the agency's procedure for transporting drugs.

IV. ACCESS TO SPACE FOR MENTAL HEALTH CARE THROUGH TELEHEALTH

- A. Beginning October 1, 2024, to the extent space is available, the school district must provide an enrolled secondary school student with access during regular school hours, and to the extent staff is available, before or after the school day on days when students receive instruction at school, to space at the school site that a student may use to receive mental health care through telehealth from a student's licensed mental health provider. A secondary school must develop a plan with procedures to receive requests for access to the space.
- B. The space must provide a student privacy to receive mental health care.
- C. A student may use a school-issued device to receive mental health care through telehealth if such use is consistent with the district or school policy governing acceptable use of the school-issued device.
- D. A school may require a student requesting access to space under this section to submit to the school a signed and dated consent from the student's parent or guardian, or from the student if the student is age 16 or older, authorizing the student's licensed mental health provider to release information from the student's health record that is requested by the school to confirm the student is currently receiving mental health care from the provider. Such a consent is valid for the school year in which it is submitted.

Legal References: Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 121A.21 (School Health Services)
Minn. Stat. § 121A.216 (Access to Space for Mental Health Care through Telehealth)
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 121A.2205 (Possession and Use of Epinephrine Auto-Injectors; Model Policy)
Minn. Stat. § 121A.2207 (Life-Threatening Allergies in Schools; Stock Supply of Epinephrine Auto-Injectors)
Minn. Stat. § 121A.221 (Possession and Use of Asthma Inhalers by Asthmatic Students)

Minn. Stat. § 121A.222 (Possession and Use of Nonprescription Pain Relievers by Secondary Students)
Minn. Stat. § 121A.223 (Possession and Use of Sunscreen)
Minn. Stat. § 148.171 (Definitions; Title)
Minn. Stat. § 151.212 (Label of Prescription Drug Containers)
Minn. Stat. § 152.01 (Definitions)
Minn. Stat. § 152.22 (Definitions)
Minn. Stat. § 152.23 (Limitations)
Minn. Rule 8710.6100 (School Nurse)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)

Cross References: RAS Model Policy 418 (Drug-Free Workplace/Drug-Free School)
[RAS Policy 102.1 Equity](#)

521 POLICY - STUDENT DISABILITY NONDISCRIMINATION

I. PURPOSE

The purpose of this policy is to protect disabled students from discrimination on the basis of disability and to identify and evaluate learners who, within the intent of Section 504 of the Rehabilitation Act of 1973 (Section 504), need special services, accommodations, or programs in order that such learners may receive a free appropriate public education.

II. GENERAL STATEMENT OF POLICY

- A. Students with disabilities who meet the criteria of Paragraph C. below are protected from discrimination on the basis of a disability.
- B. It is the responsibility of the school district to identify and evaluate learners who, within the intent of Section 504, need special services, accommodations, or programs in order that such learners may receive a free appropriate public education.
- C. For this policy, a learner who is protected under Section 504 is one who:
 - 1. has a physical or mental impairment that substantially limits one or more of such person's major life activities; or
 - 2. has a record of such an impairment; or
 - 3. is regarded as having such an impairment.
 - 4. **has an impairment that is episodic or in remission and would materially limit a major life activity when active.**
- D. Learners may be protected from disability discrimination and be eligible for services, accommodations, or programs under the provisions of Section 504 even though they are not eligible for special education pursuant to the Individuals with Disabilities Education Act.

III. PROCESS

The superintendent is directed to develop administrative procedures for student disability non discrimination for the School District that meet the state and federal requirements established in law or rule.

Legal References: [Minn. Stat. § 363A.03, Subd. 12 \(Definitions\)](#)
42 U.S.C. Ch. 126 (Equal Opportunity for Individuals with Disabilities)

29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
34 C.F.R. Part 104 (Section 504 Implementing Regulations)

Cross References: RAS Policy 402 (Disability Nondiscrimination)
[RAS 101.2 Equity Policy](#)

521.1 ADMINISTRATIVE PROCEDURE - STUDENT DISABILITY NONDISCRIMINATION

I. PURPOSE

The purpose of this administrative procedure is to protect disabled students from discrimination on the basis of disability and to identify and evaluate learners who, within the intent of Section 504 of the Rehabilitation Act of 1973 (Section 504), need special services, accommodations, or programs in order that such learners may receive a free appropriate public education.

II. GENERAL STATEMENT

- A. Students with disabilities who meet the criteria of Paragraph C. below are protected from discrimination on the basis of a disability.
- B. It is the responsibility of the school district to identify and evaluate learners who, within the intent of Section 504, need special services, accommodations, or programs in order that such learners may receive a free appropriate public education.
- C. For this policy, a learner who is protected under Section 504 is one who:
 - 1. has a physical or mental impairment that substantially limits one or more of such person's major life activities; or
 - 2. has a record of such an impairment; or
 - 3. is regarded as having such an impairment.
 - 4. has an impairment that is episodic or in remission and would materially limit a major life activity when active.
- D. Learners may be protected from disability discrimination and be eligible for services, accommodations, or programs under the provisions of Section 504 even though they are not eligible for special education pursuant to the Individuals with Disabilities Education Act.

III. COORDINATOR

Persons who have questions or comments should contact:

Director of Student Services/Special Education
763-504-8082
4148 Winnetka Ave N, New Hope, MN 55427

This person is the school district's Americans with Disabilities Act/Section 504 coordinator. Persons who wish to make a complaint regarding a disability discrimination matter may use the accompanying Student Disability Discrimination Grievance Report Form. The form should be given to the ADA/Section 504 coordinator.

Legal References: [Minn. Stat. § 363A.03, Subd. 12 \(Definitions\)](#)
42 U.S.C. Ch. 126 (Equal Opportunity for Individuals with Disabilities)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
34 C.F.R. Part 104 (Section 504 Implementing Regulations)

Cross References: MSBA Policy 521 Student Disability Nondiscrimination
RAS Policy 402 (Disability Nondiscrimination)
[RAS Policy 101.2 Equity Policy](#)

535 POLICY - SERVICE ANIMALS IN SCHOOLS

I. PURPOSE

The purpose of this policy is to establish parameters for the use of service animals by students, employees, and visitors within school buildings and on school grounds.

II. GENERAL STATEMENT OF Policy

Individuals with disabilities shall be permitted to bring their service animals into school buildings or on school grounds in accordance with, and subject to, this policy.

III. DISSEMINATION OF POLICY

A. This policy shall appear in the staff handbook.

B. The school district will develop a method of discussing this policy with students and staff.

IV. PROCESS

The superintendent is directed to develop administrative procedures for Service Animals in School for the School District that meet the state and federal requirements established in law or rule.

Legal References: Section 504 of the Rehabilitation Act of 1973
28 C.F.R. § 35.104 (ADA Regulations)
28 C.F.R. § 35.130(b)(7) (ADA Regulations)
28 C.F.R. § 35.136 (ADA Regulations)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)
Minn. Stat. § 256C.02 (Public Accommodations)
Minn. Stat. § 363A.19 (Discrimination Against Disabilities Prohibited)
Minn. Stat. § 609.226 (Harm Caused by Dog)
Minn. Stat. § 609.833 (Misrepresentation of Service Animal)

Cross References: RAS Policy 402 (Disability Nondiscrimination Policy)
RAS Policy 521 (Student Disability Nondiscrimination)

535.1 - ADMINISTRATIVE PROCEDURE - SERVICE ANIMALS IN SCHOOLS

I. PURPOSE

The purpose of this administrative procedure is to implement Policy 535 and establish parameters for the use of service animals by students, employees, and visitors within school buildings and on school grounds.

II. GENERAL STATEMENT OF ADMINISTRATIVE PROCEDURE

Individuals with disabilities shall be permitted to bring their service animals into school buildings or on school grounds in accordance with, and subject to, this administrative procedure.

III. DEFINITIONS

A. Handler

A “handler” is an individual with a disability who uses a service animal. In the case of an individual who is unable to care for and supervise the service animal for reasons such as age or disability, “handler” means the person who cares for and supervises the animal on that individual’s behalf. School district personnel are not responsible for the care, supervision, or handling responsibilities of a service animal.

B. Service Animal

A “service animal” is a dog (regardless of breed or size) or miniature horse that is individually trained to perform “work or tasks” for the benefit of an individual with a disability, including an individual with a physical, sensory, psychiatric, intellectual, or mental disability. Other species of animals, whether wild or domestic, trained or untrained, are not service animals. Service animals are working animals that perform valuable functions; they are not pets. The work or tasks performed by the service animal must be directly related to the individual’s disability. An animal accompanying an individual for the sole purpose of providing emotional support, therapy, comfort, or companionship is not a service animal.

C. Trainer

A “trainer” is a person who is training a service animal and is affiliated with a recognized training program for service animals.

D. Work or Tasks

1. “Work or tasks” are those functions performed by a service animal.

2. Examples of “work or tasks” include, but are not limited to, assisting individuals who are blind or have low vision with navigation and other tasks, alerting individuals who are deaf or hard of hearing to the presence of people or sounds, providing non-violent protection or rescue work, pulling a wheelchair, assisting an individual during a seizure, alerting individuals to the presence of allergens, retrieving items such as medicine or the telephone, providing physical support and assistance with balance and stability to individuals with mobility disabilities, and helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.
3. The crime deterrent effects of an animal’s presence and the provision of emotional support, well-being, comfort, or companionship are not “work or tasks” for the purposes of this administrative procedure.

IV. ACCESS TO PROGRAMS AND ACTIVITIES; PERMITTED INQUIRIES

- A. In general, handlers (i.e., individuals with disabilities or trainers) are permitted to be accompanied by their service animals in all areas of school district properties where members of the public, students, and employees are allowed to go. A handler has the right to be accompanied by a service animal whenever and to the same extent that the handler has the right: (a) to be present on school district property or in school district facilities; (b) to attend or participate in a school- sponsored event, activity, or program; or (c) to be transported in a vehicle that is operated by or on behalf of the school district.
- B. It is an unfair discriminatory practice to prohibit a person with a disability from taking a service animal into the public place or conveyance to aid persons with disabilities, and if the service animal is properly harnessed or leashed so that the person with a disability may maintain control of the service animal.
- C. The school district shall not require a person with a disability to make an extra payment or pay an additional charge when taking a service animal into any school district building.

[NOTE: The 2024 Minnesota legislature revised Minn. Stat. 3631.19, as reflected in Paragraphs B. and C.]

- D. When an individual with a disability brings a service animal to a school district property, school district employees shall not ask about the nature or extent of a person’s disability, but may make the following two inquiries to determine whether the animal qualifies as a service animal:
 1. Is the service animal required because of a disability; and
 2. What work or tasks is the service animal trained to perform.
- E. School district employees shall not make these inquiries of an individual with a disability bringing a service animal to school district property when it is readily apparent that an animal is trained to do work or perform tasks for an individual with a disability. However, school district employees may inquire whether the individual with a disability

has completed and submitted the request form described in Part VI., below.

- F. An individual with a disability may not be required to provide documentation such as proof that the animal has been certified, trained, or licensed as a service animal.

V. REQUIREMENTS FOR ALL SERVICE ANIMALS

- A. The service animal must be required for the individual with a disability.
- B. The service animal must be individually trained to do work or tasks for the benefit of the individual with a disability.
- C. A service animal must have a harness, leash, or other tether, unless either the handler is unable, because of a disability, to use a harness, leash, or other tether, or the use of a harness, leash, or other tether would interfere with the service animal's safe, effective performance of work or tasks, in which case, the service animal must be otherwise under the handler's control (e.g., voice control, signals, or other effective means).
- D. The service animal must be housebroken.
- E. The service animal must be under the control of its handler at all times. The handler is responsible for the care and supervision of a service animal, including walking the service animal, feeding the service animal, grooming the service animal, providing veterinary care to the service animal, and responding to the service animal's need to relieve itself, including the proper disposal of the service animal's waste.
- F. The school district is not responsible for providing a staff member to walk the service animal or to provide any other care or assistance to the animal.
- G. In the case of a student who is unable to care for and/or supervise his or her service animal, the student's parent/guardian is responsible for arranging for such care and supervision. In the case of an employee or other individual who is unable to care for and/or supervise his or her service animal, the employee or other individual's authorized representative is responsible for arranging for a service animal's care and supervision.
- H. The service animal must be properly licensed and vaccinated in accordance with applicable state laws and local ordinances.

VI. REQUESTING THE USE OF A SERVICE ANIMAL AT SCHOOL

- A. Students with a disability seeking to be accompanied by a service animal are requested to submit the Approval Request Form to the building principal of the school the student attends. The principal will notify the superintendent or the administrator designated with responsibility to address such requests. School district employees seeking to be accompanied by a service animal are requested to submit the Approval Request Form to the superintendent or the administrator designated with responsibility to address such requests.

- B. Students or employees seeking to bring a service animal onto district premises are requested to identify whether the need for the service animal is required because of a disability and to describe the work or tasks that the service animal is trained to perform.
- C. The owner of the service animal shall provide written evidence that the service animal has received all vaccinations required by state law or local ordinance.

VII. REMOVAL OR EXCLUSION OF A SERVICE ANIMAL

- A. A school official may require a handler to remove a service animal from school district property, a school building, or a school-sponsored program or activity, if:
 - 1. Any of the requirements described in Part V., above, are not met.
 - 2. The service animal is out of control and/or the handler does not effectively control the animal's behavior;
 - 3. The presence of the service animal would fundamentally alter the nature of a service, program or activity; or
 - 4. The service animal behaves in a way that poses a direct threat to the health or safety of others, has a history of such behavior, or otherwise poses a significant health or safety risk to others that cannot be eliminated by reasonable accommodations.
- B. If the service animal is properly excluded, the school district shall give the individual with a disability the opportunity to participate in the service, program, or activity without the service animal, unless such individual has violated a law or school rule or regulation that would warrant the removal of the individual.

VIII. ADDITIONAL LIMITATIONS FOR MINIATURE HORSES

In assessing whether a miniature horse may be permitted in a school building or on school grounds as a service animal, the following factors shall be considered:

- A. The type, size, and weight of the miniature horse and whether the facility can accommodate these features;
- B. Whether the handler has sufficient control of the miniature horse;
- C. Whether the miniature horse is housebroken; and
- D. Whether the miniature horse's presence in a specific building or on school grounds compromises legitimate health and safety requirements.

IX. ALLERGIES; FEAR OF ANIMALS

If a student or employee notifies the school district that he or she is allergic to a service animal, the school district will balance the rights of the individuals involved. In general, allergies that are not

life threatening are not a valid reason for prohibiting the presence of a service animal. Fear of animals is generally not a valid reason for prohibiting the presence of a service animal.

X. NON-SERVICE ANIMALS FOR STUDENTS WITH INDIVIDUALIZED EDUCATION PROGRAMS (IEPS) OR SECTION 504 PLANS

If a special education student or a student with a Section 504 plan seeks to bring an animal onto school property that is not a service animal, the request shall be referred to the student's IEP team or Section 504 team, as appropriate, to determine whether the animal is necessary for the student to receive a free appropriate public education (FAPE) or, in the case of a Section 504 student, to reasonably accommodate the student's access to the school district's programs and activities.

XI. NON-SERVICE ANIMAL AS AN ACCOMMODATION FOR EMPLOYEES

If an employee seeks to bring an animal onto school property that is not a service animal, the request shall be referred to the superintendent or the administrator designated to handle such requests. A school district employee who is a qualified individual with a disability will be allowed to bring such animal onto school property when it is determined that such use is required to enable the employee to perform the essential functions of his or her position or to enjoy the benefits of employment in a manner comparable to those similarly situated non-disabled employees.

XII. LIABILITY

- A. The owner of the service animal or non-service animal is responsible for any harm or injury to an individual and for any property damage caused by the service animal while on school district property.
- B. An individual who, directly or indirectly through statements or conduct, intentionally misrepresents an animal in that person's possession as a service animal may be subject to criminal liability.

Legal References: Section 504 of the Rehabilitation Act of 1973
28 C.F.R. § 35.104 (ADA Regulations)
28 C.F.R. § 35.130(b)(7) (ADA Regulations)
28 C.F.R. § 35.136 (ADA Regulations)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)
Minn. Stat. § 256C.02 (Public Accommodations)
Minn. Stat. § 363A.19 (Discrimination Against Disabilities Prohibited)
Minn. Stat. § 609.226 (Harm Caused by Dog)
Minn. Stat. § 609.833 (Misrepresentation of Service Animal)

Cross References: RAS Policy 402 (Disability Nondiscrimination Policy)
RAS Policy 521 (Student Disability Nondiscrimination)

Robbinsdale Area Schools
Independent School District 281
Revised December 8, 2017
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Approved: August 7, 2023
Revised: ~~September 2024~~

601 POLICY - SCHOOL DISTRICT CURRICULUM AND INSTRUCTION GOALS

I. PURPOSE

The purpose of this policy is to establish broad curriculum parameters for the school district that encompass the Minnesota Graduation Standards and federal law and are aligned with creating the **comprehensive achievement and civic readiness**:

II. GENERAL STATEMENT

The policy of the school district is to strive for comprehensive achievement and civic readiness in which all learning in the school district should be directed and for which all school district learners should be held accountable.

III. PROCESS

The superintendent is directed to develop Administrative Procedures for School District Curriculum and Instruction Goals for the school district that meets the state and federal requirements established in law or rule.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; **Goals Striving for Comprehensive Achievement and Civic Readiness**)
Minn. Stat. § 120B.12 (~~Act Goal and Interventions~~)
Minn. Stat. § 120B.30, Subd. 1 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.35, Subd. 3 (Student Academic Achievement and Growth)
Minn. Stat. § 122A.40, Subd. 8 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subd. 5 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.147, Subd. 3 (Principals)
Minn. Stat. § 125A.56, Subd. 1 (Alternate Instruction Required before Assessment Referral)
20 U.S.C. § 5801, *et seq.* (National Education Goals)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: RAS Policy 102 (Equal Education Opportunity)

RAS Policy 104 (School District Mission Statement)
RAS Policy 613 (Graduation Requirements)
RAS Policy 614 (School District Testing Plan and Procedure)
RAS Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
RAS Policy 616 (School District System Accountability)
RAS Policy 618 (Assessment of Student Achievement)

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601.1 ADMINISTRATIVE PROCEDURE - SCHOOL DISTRICT CURRICULUM AND INSTRUCTION GOALS

I. PURPOSE

The purpose of this procedure is to establish broad curriculum parameters for the school district that encompass the Minnesota Graduation Standards and federal law and are aligned with creating the **comprehensive achievement and civic readiness**

II. GENERAL STATEMENT OF PROCEDURE

The procedure of the school district is to **strive for comprehensive achievement and civic readiness** in which all learning in the school district should be directed and for which all school district learners should be held accountable.

III. DEFINITIONS

- A. “Academic standard” means a summary description of student learning in a required content area or elective content area.
- B. “Antiracist” means actively working to identify and eliminate racism in all forms in order to change policies, behaviors, and beliefs that perpetuate racist ideas and actions.
- C. “Benchmark” means specific knowledge or skill that a student must master to complete part of an academic standard by the end of the grade level or grade band.
- D. **“Comprehensive Achievement and Civic Readiness” means striving to: meet school readiness goals; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; have all students graduate from high school; and prepare students to be lifelong learners.**
- E. "Culturally sustaining" means integrating content and practices that infuse the culture and language of Black, Indigenous, and People of Color communities who have been and continue to be harmed and erased through the education system.
- F. “Curriculum” means district or school adopted programs and written plans for providing students with learning experiences that lead to expected knowledge, skills, and career and college readiness.

- G. “Ethnic studies” as defined in Minnesota Statutes, section 120B.25, has the same meaning for purposes of this section. Ethnic studies curriculum may be integrated in existing curricular opportunities or provided through additional curricular offerings.
- H. “Experiential learning” means learning for students that includes career exploration through a specific class or course or through work-based experiences such as job shadowing, mentoring, entrepreneurship, service learning, volunteering, internships, other cooperative work experience, youth apprenticeship, or employment.
- I. "Institutional racism" means structures, policies, and practices within and across institutions that produce outcomes that disadvantage those who are Black, Indigenous, and People of Color.
- J. “Instruction” means methods of providing learning experiences that enable students to meet state and district academic standards and graduation requirements including applied and experiential learning.
- K. “Performance measures” are measures to determine school district and school site progress in striving **for comprehensive achievement and civic readiness** and must include at least the following:
 1. the size of the academic achievement gap; ~~and~~ rigorous course taking, including college level advanced placement, international baccalaureate, postsecondary enrollment options including concurrent enrollment, other rigorous courses of study or industry certification courses or programs and enrichment experiences by student group;
 2. student performance on the Minnesota Comprehensive Assessments;
 3. high school graduation rates; and
 4. career and college readiness under Minn. Stat. § 120B.30, Subd. 1.

IV. LONG-TERM STRATEGIC PLAN

- A. The ~~Superintendent~~ **school board** must ~~present~~, at a public meeting, ~~and~~ adopt a comprehensive, long-term strategic plan to support and improve teaching and learning that is aligned with **-striving for comprehensive achievement and civic readiness** and includes the following:
 1. clearly defined school district and school site goals and benchmarks for instruction and student achievement for all student categories identified under the federal 2015 Every Student Succeeds Act (ESSA) and two student gender categories of male and female; Minnesota Statutes, section 120B.345, subdivision 3, paragraph (b)(2).
 2. a process to assess and evaluate each student’s progress toward meeting state and local academic standards, assess and identify students for participation in gifted and talented programs and services and accelerate their instruction, adopt

early-admission procedures consistent with Minnesota Statutes, section 120B.15 and identifying the strengths and weaknesses of instruction in pursuit of student and school success and curriculum affecting students' progress and growth toward career and college readiness and leading to the **comprehensive achievement and civic readiness**

3. a system to periodically review and evaluate the effectiveness of all instruction and curriculum, taking into account strategies and best practices, student outcomes, principal evaluations under Minn. Stat. § 123B.147, Subd. 3, students' access to effective teachers who are members of populations under-represented among the licensed teachers in the district or school and who reflect the diversity of enrolled students under Minn. Stat. § 120B.35, Subd. 3(b)(2), and teacher evaluations under Minn. Stat. § 122A.40, Subdivision 8, or 122A.41, Subd. 5;
 4. strategies for improving instruction, curriculum, and student achievement, including the English and, where practicable, the native language development and the academic achievement of English learners;
 5. a process to examine the equitable distribution of teachers and strategies to ensure children in low-income families, children in families of People of Color, and children in American Indian families are not taught at higher rates than other children by inexperienced, ineffective, or out-of-field teachers;
 6. education effectiveness practices that
 - a. integrate high-quality instruction, technology, and curriculum that is rigorous, accurate, antiracist, and culturally sustaining;
 - b. ensure learning and work environments validate, affirm, embrace, and integrate cultural and community strengths for all students, families, and employees;
 - c. provide a collaborative professional culture that seeks to retain qualified, racially and ethnically diverse staff effective at working with diverse students while developing and supporting teacher quality, performance, and effectiveness; and
 7. an annual budget for continuing to implement the school district plan; and;
 8. identifying a list of suggested and required materials, resources, sample curricula, and pedagogical skills for use in kindergarten through grade 12 that accurately reflect the diversity of the state of Minnesota.
- B. The school district is not required to include information regarding literacy in a plan or report required under this section, except with regard to the academic achievement of English learners.
- C. Every child is reading at or above grade level every year, beginning in kindergarten, and

multilingual learners and students receiving special education services are receiving support in achieving their individualized reading goals pursuant to Policy 621 (Literacy, Reading and the Read Act)

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness the World’s Best Workforce)
Minn. Stat. § 120B.12 (Read Act Goal and Interventions)
Minn. Stat. § 120B.30, Subd. 1 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.35, Subd. 3 (Student Academic Achievement and Growth)
Minn. Stat. § 122A.40, Subd. 8 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subd. 5 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.147, Subd. 3 (Principals)
Minn. Stat. § 125A.56, Subd. 1 (Alternate Instruction Required before Assessment Referral)
20 U.S.C. § 5801, *et seq.* (National Education Goals)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: RAS Policy 102 (Equal Education Opportunity)
RAS Policy 104 (School District Mission Statement)
RAS Policy y 613 (Graduation Requirements)
RAS Policy 614 (School District Testing Plan and Procedure)
RAS Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
RAS Policy 616 (School District System Accountability)
RAS Policy 618 (Assessment of Student Achievement)

602 POLICY - ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY

I. PURPOSE

The purpose of this policy is to provide for a timely determination of the school calendar and school day.

II. GENERAL STATEMENT OF POLICY

The school calendar and schedule of the school day are important to parents, students, employees, and the general public for advance, effective planning of the school year.

III. PROCESS

The superintendent is directed to develop Administrative Procedures for Organization of School Calendar and School Day for the school district that meets the state and federal requirements established in law or rule.

Legal References: Minn. Stat. § 10.55 (Juneteenth)
Minn. Stat. § 120A.40 (School Calendar)
Minn. Stat. § 120A.41 (Length of School Year; Hours of Instruction)
Minn. Stat. § 120A.414 (E-Learning Days)
Minn. Stat. § 120A.415 (Extended School Calendar)
Minn. Stat. § 120A.42 (Conduct of School on Certain Holidays)
Minn. Stat. § 122A.40, Subds. 7 and 7a (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subds. 4 and 4a (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123A.30 (Agreements for Secondary Education)
Minn. Stat. § 123A.32 (Interdistrict Cooperation)
Minn. Stat. § 123A.35 (Cooperation and Combination)
Minn. Stat. § 124D.126 (Powers and Duties of Commissioner; Flexible Learning Year Programs)
Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
Minn. Stat. § 124E.25 (Payment of Aids to Charter Schools)
Minn. Stat. § 127A.41, Subd. 7 (Distribution of School Aids; Appropriation)
Minn. Stat. § 645.44 (Words and Phrases Defined)

Cross References: RAS Policy 425 (Staff Development)
[RAS Policy 101.2 Equity](#)

Robbinsdale Area Schools
Independent School District 281
Original Adoption: November 11, 2014
Revised: December 4, 2020
Approved: February 8, 2021
Revised: July 18, 2022
Revised: ~~August 7, 2023~~ **September 2024**

602.1 ADMINISTRATIVE PROCEDURE - ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY

I. PURPOSE

The purpose of this procedure is to provide for a timely determination of the school calendar and school day.

II. GENERAL STATEMENT OF PROCEDURE

The school calendar and schedule of the school day are important to parents, students, employees, and the general public for advance, effective planning of the school year.

III. CALENDAR RESPONSIBILITY

- A. The school calendar shall be adopted annually by the school board. It shall meet all provisions of Minnesota statutes pertaining to minimum number of school days and other provisions of law. The school calendar shall establish student days, workshop days for staff, provide for emergency closings and other information related to students, staff, and parents.

*[Note: The annual school calendar must include at least 425 hours of instruction for a kindergarten student, 935 hours of instruction for a student in grades 1 through 6, and 1,020 hours of instruction for a student in grades 7 through 12, not including summer school. The school calendar for all-day kindergarten must include at least 850 hours of instruction for the school year. If a voluntary pre-kindergarten program is offered by the school district, a pre-kindergarten student must receive at least 350 hours of instruction for the school year. A school board's annual calendar must include at least 165 days of instruction for a student in grades 1 through 11 unless a four-day week schedule has been approved by the Commissioner of **The Minnesota Department of Education**, section 124D.126. A school board's annual school calendar may include plans for up to five days of instruction provided through online instruction due to inclement weather. The inclement weather plans must be developed according to Section V., below.]*

[Note: To the extent the school board offers K-12 teachers the opportunity for more staff development training under Minnesota Statutes section 122A.40, subdivisions 7 and 7a, or Minnesota Statutes section 122A.41, subdivisions. 4 and 4a, the school district shall adopt as its school calendar a total of 240 days of student instruction and staff development, of which the total number of staff development days equals the difference

between the total number of days of student instruction and 240 days. The school board may schedule additional staff development days throughout the calendar year.]

- B. Except for learning programs during summer and flexible learning year programs, the school district will not commence an elementary or secondary school year before Labor Day, except as provided in Section III.B.1., III.B.2., or III.B.3. Days devoted to teacher’s workshops may be held before Labor Day.
 - 1. The school district may begin the school year on any day before Labor Day to accommodate a construction or remodeling project of \$400,000 or more affecting a school district school facility.
 - 2. The school district may begin the school year on any day before Labor Day if the school district has agreement under Minnesota Statutes, section 123A.30, 123A.32, or 123A.35 with a school district that qualifies under Section III.B.1.
 - 3. The school district may begin the school year on any day before Labor Day if the school district agrees to the same schedule with a school district in an adjoining state.
- C. Employee and advisory groups shall be provided an opportunity to participate in school calendar considerations through a meet and confer process.

IV. SCHOOL DAY RESPONSIBILITY

- A. The superintendent shall be responsible for developing a schedule for the student day, subject to review by the school board. All requirements and provisions of Minnesota Statutes and Minnesota Department of Education Rules shall be met.
- B. In developing the student day schedule, the superintendent shall consider such factors as school bus schedules, cooperative programs, differences in time requirements at various grade levels, effective utilization of facilities, cost effectiveness, and other concerns deserving of attention.
- C. Proposed changes in the school day shall be subject to review and approval by the school board.

V. E-LEARNING DAYS

- A. An “e-learning day” is a school day where a school offers full access to online instruction provided by students’ individual teachers due to inclement weather.
- B. A school district may designate up to five e-learning days in one school year.
- C. An e-learning day is counted as a day of instruction and included in the hours of instruction pursuant to Section III.A., above.
- D. A school board may adopt an e-learning day plan after consulting with the exclusive

representative of the teachers. The e-learning day plan developed by the school district will include accommodations for students without Internet access at home and for digital device access for families without the technology or with an insufficient amount of technology for the number of children in the household. The plan must also provide accessible options for students with disabilities.

- E. The school district must notify parents and students of its e-learning day plan at the beginning of each school year.
- F. When an e-learning day is declared by the school district, notice must be provided to parents and students at least two hours prior to the normal school start time that students will need to follow the e-learning day plan for that day.
- G. On an e-learning day, each student's teacher must be accessible both online and by telephone during normal school hours to assist students and parents.
- H. When the school district declares an e-learning day, it must continue to pay the full wages for scheduled work hours and benefits of all school employees for the duration of the e-learning period. During the e-learning period, school employees must be allowed to work from home to the extent practicable, be assigned to work in an alternative location, or be retained on an on-call basis for any potential need.

Legal References: Minn. Stat. § 10.55 (Juneteenth)
Minn. Stat. § 120A.40 (School Calendar)
Minn. Stat. § 120A.41 (Length of School Year; Hours of Instruction)
Minn. Stat. § 120A.414 (E-Learning Days)
Minn. Stat. § 120A.415 (Extended School Calendar)
Minn. Stat. § 120A.42 (Conduct of School on Certain Holidays)
Minn. Stat. § 122A.40, Subds. 7 and 7a (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subds. 4 and 4a (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123A.30 (Agreements for Secondary Education)
Minn. Stat. § 123A.32 (Interdistrict Cooperation)
Minn. Stat. § 123A.35 (Cooperation and Combination)
Minn. Stat. § 124D.126 (Powers and Duties of Commissioner; Flexible Learning Year Programs)
Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
Minn. Stat. § 124E.25 (Payment of Aids to Charter Schools)
Minn. Stat. § 127A.41, Subd. 7 (Distribution of School Aids; Appropriation)
Minn. Stat. § 645.44 (Words and Phrases Defined)

Cross References: RAS Policy 425 (Staff Development)
[RAS Policy 102.1 Equity](#)

Independent School District 281
Robbinsdale Area Schools
Adopted: March 12, 2018
Approved: August 7, 2023
Updated: Feb. 22, 2024
Revised: October 2024

603 POLICY - CURRICULUM DEVELOPMENT

I. PURPOSE

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum.

II. GENERAL STATEMENT OF POLICY

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the school district.

III. PROCESS

The superintendent is directed to develop Administrative Procedure 603 Curriculum Development for the school district that meets the state and federal requirements established in law or rule.

Legal References: Minn. Stat. § 120A.20 (Admission to Public School)
Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.12 (Read Act Goal and Interventions)
Minn. Stat. § 120B.125(f) (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 124D.59 (Definitions)
Minn. Rules Part 3500.0550 (Inclusive Educational Program)
Minn. Rules Part 3501.0660 (Academic Standards for Kindergarten through Grade 12)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: RAS Policy 604 (Instructional Curriculum)

RAS Policy 605 (Alternative Programs)
RAS Policy 613 (Graduation Requirements)
RAS Policy 614 (School District Testing Plan and Procedure)
RAS Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
RAS Policy 616 (School District System Accountability)
RAS Policy 618 (Assessment of Student Achievement)
RAS Policy 619 (Staff Development for Standards)
RAS Policy 620 (Credit for Learning)
RAS Policy 623 (Mandatory Summer School Instruction)
[RAS Policy 102.1 \(Equity\)](#)

Independent School District 281
Robbinsdale Area Schools
Adopted: March 12, 2018
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Reviewed and Approved: September 2024

603 ADMINISTRATIVE PROCEDURE - CURRICULUM AND EDUCATIONAL PROGRAM REVIEW AND DEVELOPMENT

I. PURPOSE

The purpose of this procedure is to provide direction for continuous review and improvement of the school curriculum.

II. GENERAL STATEMENT OF PROCEDURE

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the school district.

III. RESPONSIBILITY

The superintendent/designee shall be responsible for curriculum development and for determining the most effective way of conducting research on the school district's curriculum needs and establishing a long-range curriculum development program. Timelines shall be determined by the superintendent/superintendent designee that will provide for periodic reviews of each curriculum area.

IV. DISTRICT ADVISORY COMMITTEE

- A. The school board must establish an advisory committee to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.
- B. The District Advisory Committee, to the extent possible, must reflect the diversity of the district and its school sites, including teachers, parents, support staff, students, and other community residents, and provide translation to the extent appropriate and practicable. Whenever possible, parents and other community residents must comprise at least two-thirds of advisory committee members.
- C. The District Advisory Committee must pursue community support to accelerate the academic and native literacy and achievement of English learners with varied needs, from young children to adults, consistent with Minnesota Statutes, section 124D.59, subdivisions 2 and 2a.
- D. The school district may establish site teams as subcommittees of the District Advisory Committee.

- E. The District Advisory Committee must recommend to the school board
 - 1. rigorous academic standards, student achievement goals and measures consistent with Minnesota Statutes, sections 120B.11, subdivision 1a, 120B.022 subdivisions 1a and 1b, and 120B.35;
 - 2. district assessments;
 - 3. means to improve students' equitable access to effective and more diverse teachers;
 - 4. strategies to ensure the curriculum is rigorous, accurate, antiracist, culturally sustaining, and reflects the diversity of the student population;
 - 5. strategies to ensure that curriculum and learning and work environments validate, affirm, embrace, and integrate the cultural and community strengths of all racial and ethnic groups; and;
 - 6. program evaluations.
- F. School sites may expand upon district evaluations of instruction, curriculum, assessments, or programs

V. SCHOOL SITE TEAM

Each school must establish a site team to develop and implement strategies and education effectiveness practices to improve instruction, curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. The site team must include an equal number of teachers and administrators and at least one parent. The site team advises the board and the advisory committee about developing the annual budget and creates an instruction and curriculum improvement plan to align curriculum, assessment of student progress, and growth in meeting state and district academic standards and instruction.

VI. CURRICULUM DEVELOPMENT PROCESS

[Note: In light of changes in Minnesota law regarding curriculum, MSBA encourages school districts to consider deleting Article VI, Section A or revising it to reflect local curriculum development processes. Literacy planning is now addressed in new model policy 621: Literacy and the READ Act.]

- A. The superintendent/superintendent designee shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.
- B. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

Legal References: Minn. Stat. § 120A.20 (Admission to Public School)

Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.12 (Reading Proficiently No Later than the End of Grade 3)
Minn. Stat. § 120B.125(f) (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 124D.59 (Definitions)
Minn. Rules Part 3500.0550 (Inclusive Educational Program)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: RAS Policy 604 (Instruction and Curriculum)
RAS Policy 605 (Alternative Programs)
RAS Policy 613 (Graduation Requirements)
RAS Policy 614 (School District Testing Plan and Procedure) MSBA/MASA
RAS 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
RAS Policy 616 (School District System Accountability)
RAS Policy 618 (Assessment of Student Achievement)
RAS Policy 619 (Staff Development for Standards)
RAS Policy 620 (Credit for Learning)
RAS Policy 623 (Mandatory Summer School Instruction)
[RAS Policy 102.1 \(Equity\)](#)

Robbinsdale Area Schools
Independent School District 281
Approved: January 26, 2015
Revised: July 25, 2023
Approved: August 7, 2023
Revised and Approved: September 2024

604 POLICY - INSTRUCTIONAL CURRICULUM

I. PURPOSE

The purpose of this policy is to provide for the development of course offerings for students.

II. GENERAL STATEMENT OR POLICY

A. Instruction must be provided in at least the following subject areas:

1. basic communication skills including reading and writing, literature, and fine arts;
2. mathematics and science;
3. social studies, including history, geography, economics, government, and citizenship;
4. health and physical education;
5. the arts;
6. career and technical education; and;
7. world languages.

[Note: The school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages. World languages programs should be developed and implemented to acknowledge and reinforce the language proficiency and cultural awareness that non-English language speakers already possess and encourage students' proficiency in multiple world languages. Programs also must encompass indigenous American Indian languages and cultures, among other world languages and cultures. School districts may award Minnesota World Language Proficiency Certificates consistent with Minnesota Statutes section 120B.022, subdivision 1.]

- B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education and courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.
- C. Public elementary and middle schools must offer and require at least two, of the following

four art areas: dance, music, theater, and visual arts. High schools shall offer at least three, and require at least one, of the following five art areas: media arts, dance, music, theater, and visual arts.

- D. The school district must establish and regularly review its own standards for career and technical education (CTE) programs. Standards must align with CTE frameworks developed by the Department of Education, standards developed by national CTE organizations, or recognized industry standards.
- E. The school district, at its discretion, may offer additional courses in the instructional program at any grade level.
- F. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.
- G. The superintendent or designee shall have discretionary authority to develop guidelines and directives to implement school board administrative procedures relating to instructional curriculum.
- H. The school district may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

III. PROCESS

The superintendent is directed to develop administrative procedure 603 for Instructional Curriculum Administrative Procedure and Processes for the School District that meet the state and federal requirements established in law or rule.

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.101 (Curriculum)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.20 (Parental Curriculum Review)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
Minn. Stat. § 120B.023 (Benchmarks Implement, Supplement Statewide Academic Standards)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)

Cross References: [RAS Policy 603 \(Curriculum Development\) MSBA/MASA](#) [RAS Policy 605 \(Alternative Programs\)](#)
[RAS Policy 102.1 \(Equity\)](#)

Robbinsdale Area Schools
Independent School District 281
Approved: January 26, 2015
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604.1 ADMINISTRATIVE PROCEDURE - INSTRUCTIONAL CURRICULUM

I. PURPOSE

The purpose of this administrative procedure is to provide for the development of course offerings for students.

II. GENERAL STATEMENT

A. Instruction must be provided in at least the following subject areas:

1. basic communication skills including reading and writing, literature, and fine arts;
2. mathematics and science;
3. social studies, including history, geography, economics, government, and citizenship;
4. health and physical education;

[Note: Health curriculum may include child sexual abuse prevention in consultation with other federal, state, or local agencies and community-based organizations to identify research-based tools, curricula, and programs.]

5. the arts;
6. career and technical education; and;
7. world languages.

[Note: The school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages. World languages programs should be developed and implemented to acknowledge and reinforce the language proficiency and cultural awareness that non-English language speakers already possess and encourage students' proficiency in multiple world languages. Programs also must encompass indigenous American Indian languages and cultures, among other world languages and cultures. School districts may award Minnesota World Language Proficiency Certificates consistent with Minnesota Statutes section 120B.022, subdivision 1.]

- B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education and courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.
- C. Public elementary and middle schools must offer and require at least two, of the following four art areas: dance, music, theater, and visual arts. High schools shall offer at least three, and require at least one, of the following five art areas: media arts, dance, music, theater, and visual arts.
- D. The school district must establish and regularly review its own standards for career and technical education (CTE) programs. Standards must align with CTE frameworks developed by the Department of Education, standards developed by national CTE organizations, or recognized industry standards.
- E. The school district, at its discretion, may offer additional courses in the instructional program at any grade level.
- F. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.
- G. The superintendent or designee shall have discretionary authority to develop guidelines and directives to implement school board administrative procedures relating to instructional curriculum.
- H. The school district may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

III. REQUIRED ACADEMIC STANDARDS

- A. The following subject areas are required for statewide accountability:
 1. language arts;
 2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;
 3. science, including earth and space science, life science, and the physical sciences, including chemistry and physics;
 4. social studies, including history, geography, economics, and government and citizenship that includes civics;
 5. physical education;

6. health, for which locally developed academic standards apply; and;
 7. the arts.
- B. Elementary and middle schools must offer at least three and require at least two of the following five arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three and require at least one of the following five arts areas: media arts, dance, music, theater, and visual arts.

[NOTE: Line 6. regarding locally developed health, the academic standard continues to be in effect. The 2024 Minnesota legislature enacted a change in health standards from local to state determination, as noted in Model Policy 613. It will likely take eighteen months or more for a state health standard to be finalized. Until that time, school districts should maintain their locally developed health academic standards.]

IV. PARENTAL CURRICULUM REVIEW

The school district shall have a procedure for a parent, guardian, or an adult student, 18 years of age or older, to review the content of the instructional materials to be provided to a minor child or to an adult student and, if the parent, guardian, or adult student objects to the content, to make reasonable arrangements with school personnel for alternative instruction. Alternative instruction may be provided by the parent, guardian, or adult student if the alternative instruction, if any, offered by the school board does not meet the concerns of the parent, guardian, or adult student. The school board is not required to pay for the costs of alternative instruction provided by a parent, guardian, or adult student. School personnel may not impose an academic or other penalty upon a student merely for arranging alternative instruction under this section. School personnel may evaluate and assess the quality of the student's work.

V. CPR AND AED INSTRUCTION

The school district will provide one time cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum.

- A. In the school district's discretion, training and instruction may result in CPR certification.
- B. CPR and AED instruction must include CPR and AED training that have been developed:
 1. by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or
 2. using nationally recognized, evidence-based guidelines for CPR and incorporate psychomotor skills to support the instruction. "Psychomotor skills" means hands-on practice to support cognitive learning; it does not mean cognitive-only instruction and training.
- C. The school district may use community members such as emergency medical technicians, paramedics, police officers, firefighters, and representatives of the Minnesota Resuscitation Consortium, the American Heart Association, or the American Red Cross, among others, to

provide instruction and training.

- D. A school administrator may waive this curriculum requirement for a high school transfer student regardless of whether or not the student previously received instruction under this section, an enrolled student absent on the day the instruction occurred under this section, or an eligible student who has a disability.

[Note: If a school district requests resources, the Minnesota Resuscitation Consortium must provide them to the school district for instruction and training provided to students under this section.]

VI. COLLEGE AND CAREER PLANNING

- A. The school district shall assist all students by no later than grade 9 to explore their college and career interests and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must be designed to:
1. provide a comprehensive academic plan for completing a college and career-ready curriculum premised on meeting state and local academic standards and developing 21st century skills such as team work, collaboration, and good work habits;
 2. emphasize academic rigor and high expectations; and inform the student, and the student's parent or guardian if the student is a minor, of the student's achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;
 3. help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their postsecondary education and employment choices;
 4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;
 5. help students gain access to postsecondary education and career options;
 6. integrate strong academic content into career-focused courses and integrate relevant career-focused courses applied and experiential learning opportunities into strong academic content;
 7. help identify and gain access to appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
 8. help identify collaborative partnerships of kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and employers that support students' transition to postsecondary education and employment and provide students with experiential learning opportunities; and;

9. be reviewed and revised at least annually by the student, the student’s parent or guardian, and the school district to ensure that the student’s course-taking schedule keeps the student on track for graduation, making adequate progress to meet state and local high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.
- B. The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum, instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select a career, career interest, employment goals, or related job training.
 - C. Educators must possess the knowledge and skills to effectively teach all English learners in their classrooms. School districts must provide appropriate curriculum, targeted materials, professional development opportunities for educators, and sufficient resources to enable English learners to become career and college -ready.
 - D. When assisting students in developing a plan for a smooth and successful transition to postsecondary education and employment, school districts must recognize the unique possibilities of each student and ensure that the contents of each student’s plan reflect the student’s unique talents, skills, and abilities as the student grows, develops, and learns.
 - E. If a student with a disability has an Individualized Education Program (IEP) or standardized written plan that meets the plan components herein, the IEP satisfies the requirement, and no additional transition plan is needed.
 - F. Students who do not meet or exceed the Minnesota Academic Standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of the compulsory attendance law. A student’s plan under this provision shall continue while a student is enrolled.

Legal References:

- Minn. Stat. § 120A.22 (Compulsory Instruction)
- Minn. Stat. § 120B.021 (Required Academic Standards)
- Minn. Stat. § 120B.022 (Elective Standards)
- Minn. Stat. § 120B.023 (Benchmarks)
- Minn. Stat. § 120B.101 (Curriculum)
- Minn. Stat. § 120B.125 (Planning for Students’ Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
- Minn. Stat. § 120B.20 (Parental Curriculum Review)
- Minn. Stat. § 120B.021 (Required Academic Standards)
- Minn. Stat. § 120B.022 (Elective Standards)
- Minn. Stat. § 120B.023 (Benchmarks Implement, Supplement Statewide Academic Standards)
- Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
- Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)

Cross References: RAS Policy 603 (Curriculum Development)
RAS Policy 605 (Alternative Programs)
[RAS Policy 102.1 \(Equity\)](#)

RAS POLICY 606.5 - LIBRARY MATERIALS

I. PURPOSE

The purpose of this policy is to provide direction and to delegate responsibility for selection and reconsideration of library materials.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that library materials serve as a vital component of a student's education by enriching the breadth of the curriculum as a whole and meeting the needs and interests of individual students. The purpose of library materials is to meet the needs of all students. Therefore, questions regarding selection and reconsideration of library materials should be handled differently than those concerning textbooks and instructional materials.

To ensure that library materials fulfill this role, the school board delegates to the superintendent or the superintendent's designee responsibility for administering a process for selection of library materials. Responsibility for selection shall rest with professionally trained school district staff, with recognition that the school board has the final authority on selection of library materials. Parents and guardians have the right and the responsibility to determine their children's access to library materials.

III. PROCESS

The superintendent is directed to develop Administrative Procedures for 606.5 Library Materials for the school district that meets the state and federal requirements established in law or rule.

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (School Board Responsibilities)
Minn. Stat. § 124D.991 (Public School Libraries and Media Centers)
Minn. Stat. § 134.51 (Access to Library Materials and Rights Protected)
Minn. Rules Part 8710.4550 (Library Media Specialists)
Bd. of Educ., Island Trees Union Free Sch. Dist. No. 26 v. Pico, 457 U.S. 853 (1982)
Virginia State Bd. of Educ. v. Barnette, 319 U.S. 624, 642 (1943)

Cross References: RAS Policy 524 (Internet Acceptable Use and Safety Policy)
RAS Policy 606 (Textbooks and Instructional Materials)

606.6 ADMINISTRATIVE PROCEDURE - LIBRARY MATERIALS

I. PURPOSE

The purpose of this procedure is to provide direction and to delegate responsibility for selection and reconsideration of library materials.

II. GENERAL STATEMENT OF ADMINISTRATIVE PROCEDURE

The school board recognizes that library materials serve as a vital component of a student's education by enriching the breadth of the curriculum as a whole and meeting the needs and interests of individual students. The purpose of library materials is to meet the needs of all students. Therefore, questions regarding selection and reconsideration of library materials should be handled differently than those concerning textbooks and instructional materials.

To ensure that library materials fulfill this role, the school board delegates to the superintendent or the superintendent's designee responsibility for administering a process for selection of library materials. Responsibility for selection shall rest with professionally trained school district staff, with recognition that the school board has the final authority on selection of library materials. Parents and guardians have the right and the responsibility to determine their children's access to library materials.

III. DEFINITIONS

- A. "Library" is the school district resource that holds the library collection that serves the information and independent reading needs of students and supports the curriculum needs of teachers and staff. The term "library" includes a school library media center. The term also includes access to electronic materials.

For school districts with multiple school buildings, the term "library" refers to the resource within a specific school building.

Minnesota Statutes, section 124D.901, states that a school district or charter school library or school library media center provides equitable and free access to students, teachers, and administrators and that a school library or school library media center must have the following characteristics:

1. ensures every student has equitable access to resources and is able to locate, access, and use resources that are organized and cataloged;
2. has a collection development plan that includes but is not limited to materials selection and deselection, a challenged materials procedure, and an intellectual and

academic freedom statement;

3. is housed in a central location that provides an environment for expanded learning and supports a variety of student interests;
4. has technology and Internet access; and
5. is served by a licensed school library media specialist or licensed school librarian.

B. “Library collection” consists of the library materials made available to students.

C. “Library materials” are the books, periodicals, newspapers, manuscripts, films, prints, documents, videotapes, subscription content, electronic and digital materials (including e-books, audiobooks, and databases), and related items made available to students in a school building or through access to electronic materials. This term does not include materials made available to students as part of the curriculum.

D. “Library media specialist” is a teacher holding a Library Media Specialist teaching license issued by the Professional Educator Licensing and Standards Boards and who is trained to deliver library services to students and staff in a library. A library media specialist is authorized under Minnesota Rules to provide to students in kindergarten through grade 12 instruction that is designed to provide information and technology literacy skills instruction, to lead, collaborate, and consult with other classroom teachers for the purpose of integrating information and technology literacy skills with content teaching, and to administer media center operations, programming, and resources.

IV. RESPONSIBILITY FOR SELECTION OF LIBRARY MATERIALS

A. The school board recognizes the expertise of the school district’s professional staff and the vital need of such staff to be responsible for selection of library materials.

B. While recommendations by administrators, faculty members, students, parents, and other community members may be considered, the final responsibility for selection of library materials shall rest with the library media specialist.

C. The procedures for selection and reconsideration set forth in this policy will be administered by:

1. a licensed library media specialist under Minnesota Rules, part 8710.4550;
2. an individual with a master’s degree in library science or library and information science;
or
3. a professional librarian or a person trained in library collection management.

D. The school board may decline to purchase, lend, or shelve or remove access to library materials legitimately based on:

1. practical reasons, including but not limited to shelf space limitations, rare or antiquarian status, damage, or obsolescence;
2. legitimate pedagogical concerns, including but not limited to the appropriateness of potentially sensitive topics for the library's intended audience, the selection of library materials for a curated collection, or the likelihood of causing a material and substantial disruption of the work and discipline of the school; or
3. compliance with state or federal law.

V. SELECTION OF LIBRARY MATERIALS

- A. Selection Criteria: The library materials selection process should result in a library collection that, when considered as a whole, is consistent with the following criteria:
 1. Library materials shall support and be consistent with the general educational goals of the state and the district and the aims and objectives of individual schools and specific courses;
 2. Library materials shall be chosen to enrich and support the curriculum as well as to promote reading for pleasure by responding to the personal needs and interests of student users;
 3. Library materials shall not be excluded because of the race, nationality, religion, sex, gender, or political views of the writer;
 4. Library materials shall be appropriate to and reflect the needs, ages, maturity level, emotional development, ability levels, learning styles, social development, background, diversity, and needs and interests of the students for whom the materials were selected;
 5. Library materials shall meet high standards of quality in one or more of these categories (presented alphabetically):
 - a. Artistic quality and/or literary style;
 - b. Authenticity;
 - c. Critical thinking;
 - d. Educational significance;
 - e. Factual content;
 - f. High interest for intended audience; and
 - g. Readability.

6. The selection of library materials shall conform to the constraints of the school district budget.
- B. The library media specialist shall consult sources and specialists experienced in library materials collections appropriate for the building's students and that are reputable, experienced, unbiased, and professionally trained in school library materials.
 - C. The superintendent or the superintendent's designee shall be responsible for keeping the school board informed of progress on review and selection of each building's library materials.
 - D. Library materials that are outdated, inaccurate, no longer useful for curricular support or reading enrichment, or have not been utilized for an extended period of time may be removed. Library materials that are in poor physical condition may be removed or replaced as determined by the library media specialist or the principal.
 - E. Gifts and Donations of Library Materials

Materials offered for donation or gifted to a school library may be accepted if they comply with the library collection selection criteria and approved by the library media specialist. The school district's libraries welcome donations of books and other resource materials from individuals and organizations, but also reserve the right to decline to accept library materials that do not meet the criteria for selection. In addition, financial donations to benefit school district's libraries will be accepted with the understanding that funds will be used to purchase materials that are needed for libraries based on the needs of the individual schools.

VI. INDIVIDUAL STUDENT ACCESS TO SPECIFIC LIBRARY MATERIAL

A parent or guardian may request that access to specific material in the library materials collection be restricted from their student. The school shall take reasonable steps to fulfill this request. This type of request will not result in removal of specific library collection material from the library or restrictions upon any other student accessing specific library materials.

VII. RECONSIDERATION OF SPECIFIC LIBRARY MATERIAL

- A. The school board seeks to uphold students' access to library materials that meet the educational goals and selection criteria set forth in this policy.
- B. A school district employee, student, or a parent or guardian of a school district student may request reconsideration of specific library material on the basis of appropriateness. Access to the material in question shall not be restricted until the procedures listed below have been fully completed and a decision to remove or restrict the materials has been made.
- C. Informal Request for Reconsideration of Specific Library Material
 1. Requests for reconsideration of specific library material shall be directed to the

library media specialist and the building principal. The building principal and the library media specialist shall assume responsibility for processing the request on an informal basis.

2. The building principal and/or the library media specialist shall provide an explanation to the individual who submitted the request. The explanation shall include the particular selection criteria that the material in question met in order to be included in the library as curriculum support or as an independent reading choice for students in the building.
3. If the request is not resolved informally, the principal shall submit a report on the matter to the superintendent or the superintendent's designee. The requestor will have an option to initiate a Formal Request for Reconsideration.

D. Formal Request for Reconsideration of Specific Library Collection Material

1. A Formal Request for Reconsideration of specific library material is initiated upon submission of a completed *Formal Request for Reconsideration of Specific Library Collection Material* form. The form must be completed in its entirety for each work that is subject to a request for reconsideration. The principal shall notify the superintendent or the superintendent's designee and the library media specialist of receipt of a completed Formal Request form.

If specific library material is the subject of a Formal Request for Reconsideration and a final decision is made to retain the specific library material, then the specific library material shall not be subject to additional requests for reconsideration for three years following the date of final resolution of the initial Formal Request for Reconsideration.

2. On an annual basis, the Superintendent or the superintendent's designee shall appoint a Library Materials Review Committee (Review Committee). This committee shall include:
 - a. One member of the school district administration
 - b. One principal
 - c. Two teachers
 - d. One library media specialist (or district media specialist or public librarian if the school district does not have a library media specialist)
 - e. Two members of the school district community with no direct connection with the request for reconsideration
 - f. Two student representatives (as appropriate to the specific request).

3. The Review Committee shall establish a date upon which it will discuss the request and whether the specific library collection material conforms to the selection criteria set forth in this policy.
4. The Review Committee
 - a. may consult individuals, organizations, and other resources with relevant professional knowledge on school library material;
 - b. shall examine the specific library material as a whole;
 - c. shall examine the specific library material as to its conformance with the criteria for selection of library materials; and
 - d. shall submit a written report to the superintendent or the superintendent's designee containing the Review Committee's decision on whether to retain, to remove, or to take other action regarding the specific library material.
5. The superintendent or the superintendent's designee shall inform the requestor and the school board of the Review Committee's decision. The requestor may appeal the Review Committee's decision to the superintendent or the superintendent's designee by submitting a written appeal to the superintendent or the superintendent's designee within fourteen (14) days of submission of the Review Committee's decision to the requestor. The superintendent or the superintendent's designee shall provide a written decision on a requestor's appeal within a reasonable time period.
6. The requester shall have the right to appeal the decision of the superintendent or the superintendent's designee to the school board.

VIII. CHALLENGE REPORT

Upon the completion of a content challenge or reconsideration process in accordance with this policy/procedure, the school board must submit a report of the challenge to the Commissioner of the Minnesota Department of Education that includes:

- A. the title, author, and other relevant identifying information about the material being challenged;
- B. the date, time, and location of any public hearing held on the challenge in question, including minutes or transcripts;
- C. the result of the challenge or reconsideration request; and
- D. accurate and timely information on who from the school district the Department of Education may contact with questions or follow-up.

IX. PROHIBITION ON RETALIATION

The school district may not discriminate against or discipline an employee for complying with Minnesota Statutes, section 134.51.

- Legal References:** Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (School Board Responsibilities)
Minn. Stat. § 124D.991 (Public School Libraries and Media Centers)
Minn. Stat. § 134.51 (Access to Library Materials and Rights Protected)
Minn. Rules Part 8710.4550 (Library Media Specialists)
Bd. of Educ., Island Trees Union Free Sch. Dist. No. 26 v. Pico, 457 U.S. 853 (1982)
Virginia State Bd. of Educ. v. Barnette, 319 U.S. 624, 642 (1943)
- Cross References:** RAS Policy 524 (Internet Acceptable Use and Safety Policy)
RAS Policy 606 (Textbooks and Instructional Materials)

607 POLICY - ORGANIZATION OF GRADE LEVELS

I. PURPOSE

The purpose of this policy is to address the grade level organization of schools within the school district.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to address the groupings of grade levels as recognized in Minnesota Statutes section 120A.05, as follows:

Elementary:	Grades pre kindergarten through 5th
Middle:	Grades 6th-8th
Senior High:	Grades 9th through 12th

- B. The superintendent may seek school board approval to administer certain programs on a nongraded basis or a design different from that indicated. Program proposals that seek school board approval must meet all state requirements and reflect the rationale for the modification.
- C. The school district may request documentation that verifies a student falls within the school's minimum and maximum age requirements for admission to publicly funded prekindergarten, preschool, kindergarten, or grades 1 through 12. Documentation may include a passport, a hospital birth record or physician's certificate, a baptismal or religious certificate, an adoption record, health records, immunization records, immigration records, previously verified school records, early childhood screening records, Minnesota Immunization Information Connection records, or an affidavit from a parent.

III. PROCESS

The superintendent is directed to develop the administrative procedure for Organization of Grade Levels for the school district that meets the state and federal requirements established in law or rule.

Legal References: Minn. Stat. § 120A.05, Subds. 9, 10a, 11, 13, 17 (Definitions)
Minn. Stat. § 120A.20, Subd. 4 (Admission to Public School)
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)

Cross References: None

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Independent School District 281
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607.1 ADMINISTRATIVE PROCEDURE - ORGANIZATION OF GRADE LEVELS

I. PURPOSE

The purpose of this procedure is to address the grade level organization of schools within the school district.

II. GENERAL STATEMENT

A. The policy of the school district is to address the groupings of grade levels as recognized in Minnesota Statutes section 120A.05, as follows:

[NOTE: Each school district should identify within the groupings as defined in Minnesota Statutes section 120A.05, how grade levels shall be organized within the school district from the options listed below:

Elementary:	Grades pre kindergarten through 5th
Middle:	Grades 6th-8th
Senior High:	Grades 9th through 12th

B. The superintendent may seek school board approval to administer certain programs on a nongraded basis or a design different from that indicated. Program proposals that seek school board approval must meet all state requirements and reflect the rationale for the modification.

C. The school district may request documentation that verifies a student falls within the school's minimum and maximum age requirements for admission to publicly funded prekindergarten, preschool, kindergarten, or grades 1 through 12. Documentation may include a passport, a hospital birth record or physician's certificate, a baptismal or religious certificate, an adoption record, health records, immunization records, immigration records, previously verified school records, early childhood screening records, Minnesota Immunization Information Connection records, or an affidavit from a parent.

III. DEFINITIONS

A. "Kindergarten" means a program designed for students five years of age on September 1 of the calendar year in which the school year commences that prepares students to enter first grade the following school year.

B. "Prekindergarten" means a program designed for students younger than five years of age

on September 1 of the calendar year in which the school year commences that prepares students to enter kindergarten the following school year.

[NOTE: School districts with a voluntary prekindergarten program may choose to add a provision in line with Minnesota Statutes, section 124D.1, which was updated in 2024. The statute states that a school district may establish a voluntary prekindergarten program for eligible four-year-old children (the italicized language is new.)]

Legal References: Minn. Stat. § 120A.05, Subds. 9, 10a, 11, 13, 17 (Definitions)
Minn. Stat. § 120A.20, Subd. 4 (Admission to Public School)
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)

Cross References: None

608 POLICY - INSTRUCTIONAL SERVICES - SPECIAL EDUCATION

[NOTE: The provisions of this policy substantially reflect statutory and regulatory requirements.]

I. PURPOSE

The purpose of this policy is to set forth the position of the school board on the need to provide special educational services to some students in the school district.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that some students need special education and further recognizes the importance of providing a free appropriate public education and delivery system for students in need of special education.

III. PROCESS

The superintendent is directed to develop administrative procedures for Instructional Services – Special Education for the School District that meet the state and federal requirements established in law or rule.

Legal References: Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 125A.02 (Child with a Disability Defined)
Minn. Stat. § 125A.027 (Rulemaking)
Minn. Stat. § 125A.03 (Special Instruction for Children with a Disability)
Minn. Stat. § 125A.08 (Individualized Education Programs)
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)
Minn. Stat. § 125A.29 (Responsibilities of County Boards and School Boards))
20 U.S.C. § 1400 et seq. (Individuals with Disabilities Education Act)

Cross References: RAS Policy 402 (Disability Nondiscrimination Policy)
RAS Policy 508 (Extended School Year for Certain Students with Individualized Education Programs)
RAS Policy 509 (Enrollment of Nonresident Students)
RAS Policy 521 (Student Disability Nondiscrimination)

608.1 ADMINISTRATIVE PROCEDURE - INSTRUCTIONAL SERVICES - SPECIAL EDUCATION

[NOTE: The provisions of this policy substantially reflect statutory and regulatory requirements.]

I. PURPOSE

The purpose of this procedure is to set forth the position of the school board on the need to provide special educational services to some students in the school district.

II. GENERAL STATEMENT

The school board recognizes that some students need special education and further recognizes the importance of providing a free appropriate public education and delivery system for students in need of special education.

III. CHILDREN BIRTH THROUGH AGE SIX EXPERIENCING DEVELOPMENTAL DELAYS

- A. "Child with a disability" means a child identified under federal and state special education law as deaf or hard-of-hearing, blind or visually impaired, deafblind, or having a speech or language impairment, a physical impairment, other health disability, developmental cognitive disability, an emotional or behavioral disorder, specific learning disability, autism spectrum disorder, traumatic brain injury, or severe multiple impairments, and who needs special education and related services, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children from birth through age two and by the rules of the Commissioner of the Minnesota Department of Education for all other children. A licensed physician, an advanced practice registered nurse, a physician assistant, or a licensed psychologist is qualified to make a diagnosis and determination of attention deficit disorder or attention deficit hyperactivity disorder for purposes of identifying a child with a disability.
- B. In addition to Paragraph A, every child under age three and, at local district discretion, every child from age three through age six, who needs special instruction and services, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children under age three and by the rules of the Commissioner of the Minnesota Department of Education for children ages three through six, because the child has a substantial delay or has a diagnosed physical or mental condition or disorder with a high probability of resulting in developmental delay is a child with a disability.
- C. A child with a short-term or temporary physical or emotional illness or disability, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children from birth through age two and by the rules of the

Commissioner of the Minnesota Department of Education for all other children, is not a child with a disability.

[NOTE: The 2024 Minnesota legislature revised these provisions in part to account for the responsibilities of the new Department of Children, Youth, and Families. The provisions quote Minnesota Statutes, section 125A.02.]

IV. RESPONSIBILITIES

- A. The school board accepts its responsibility to identify, evaluate, and provide special education and related services for children **with a disability** who are properly the responsibility of the school district and who meet the criteria to qualify for special education and related services as set forth in Minnesota and federal law.
- B. The school district shall ensure that all qualified children with a disability are provided special education and related services that are appropriate to their educational needs.
- C. When such services require or result from interagency cooperation, the school district shall participate in such interagency activities in compliance with applicable federal and state law.
- D. **The school district may conduct an assessment for developmental adapted physical education, as defined in Minnesota Rules, part 3525.1352, as a stand-alone evaluation without conducting a comprehensive evaluation of the student in accordance with prior written notice provisions in Minnesota Statutes, section 125A.091, subdivision 3a. A parent or guardian may request that the school district conduct a comprehensive evaluation of the parent's or guardian's student.**

[NOTE: The 2024 Minnesota legislature enacted paragraph D. This provision is permissive, not mandatory. A school board can decide whether to add it to a policy.]

Legal References: Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 125A.02 (Child with a Disability Defined)
Minn. Stat. § 125A.027 (Rulemaking)
Minn. Stat. § 125A.03 (Special Instruction for Children with a Disability)
Minn. Stat. § 125A.08 (Individualized Education Programs)
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)
Minn. Stat. § 125A.29 (Responsibilities of County Boards and School Boards))
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)

Cross References: RAS Policy 402 (Disability Nondiscrimination Policy)
RAS Policy 508 (Extended School Year for Certain Students with Individualized Education Programs)
RAS Policy 509 (Enrollment of Nonresident Students)
RAS Policy 521 (Student Disability Nondiscrimination)
[RAS Policy 102.1 \(Equity\)](#)

609 POLICY - RELIGION **AND RELIGIOUS AND CULTURAL OBSERVANCE**

I. PURPOSE

The purpose of this policy is to identify the status of religion as it pertains to the programs of the school district.

II. GENERAL STATEMENT OF POLICY

- A. The school district shall neither promote nor disparage any religious belief or nonbelief. Instead, the school district encourages all students and employees to have appreciation for and tolerance of each other's views.
- B. The school district also recognizes that religion has had and is having a significant role in the social, cultural, political, and historical development of civilization.
- C. The school district recognizes that one of its educational objectives is to increase its students' knowledge and appreciation of music, art, drama, and literature which may have had a religious basis or origin as well as a secular importance.
- D. The school district supports the inclusion of religious music, art, drama, and literature in the curriculum and in school activities provided it is intrinsic to the learning experience and is presented in an objective manner without sectarian indoctrination.
- E. The historical and contemporary values and the origin of various religions, holidays, customs, and beliefs may be explained in an unbiased and nonsectarian manner.

III. PROCESS

The superintendent is directed to develop Administrative Procedures for Religion and Religious and Cultural Observances for the school district that meets the state and federal requirements established in law or rule.

- Legal References:**
- U. S. Const., amend. I
 - Minn. Stat. § 120A.22, Subd. 12(3) (Compulsory Instruction)
 - Minn. Stat. § 120A.35 (Absence From School for Religious Observance)
 - Minn. Stat. § 121A.10 (Moment of Silence)
 - Good News Club v. Milford Central School*, 533 U.S. 98, 121 S.Ct. 2093, 150 L.Ed.2d 151 (2001)
 - Santa Fe Indep. Sch. Dist. v. Doe*, 530 U.S. 290, 120 S.Ct. 2266 (2000)
 - Tangipahoa Parish Bd. of Educ. v. Freiler*, 530 U.S. 1251, 120 S.Ct. 2706 (2000)
 - Lemon v. Kurtzman*, 403 U.S.602, 91 S.Ct. 2105, 29 L.Ed.2d 745 (1971)
 - Child Evangelism Fellowship v. Minneapolis Special Sch. Dist. No. 1*, 690 F.3d

996 (8th Cir. 2012)

Wigg v. Sioux Falls Sch. Dist., 382 F.3d 807 (8th Cir. 2004)

Doe v. School Dist. of City of Norfolk, 340 F.3d 605 (8th Cir. 2003)

Stark v. Independent Sch. Dist. No. 640, 123 F.3d 1068 (8th Cir. 1997)

Floreay v. Sioux Falls Sch. Dist. 49-5, 619 F.2d 1311 (8th Cir. 1980)

Roark v. South Iron R-1 Sch. Dist., 573 F.3d 556 (8th Cir. 2009)

Child Evangelism Fellowship v. Elk River Area Sch. Dist. No. 728, 599 F.Supp.2d 1136 (D. Minn. 2009)

LeVake v. Independent Sch. Dist. No. 656, 625 N.W.2d 502 (Minn. App. 2001)

Minn. Op. Atty. Gen. 169-J (Feb. 14, 1968)

Minn. Op. Atty. Gen. 169-K (Oct. 21, 1949)

Minn. Op. Atty. Gen. 63 (1940)

Minn. Op. Atty. Gen. 120 (1924)

Minn. Op. Atty. Gen. 121 (1924)

Cross References: RAS Policy 801 (Equal Access to School Facilities)

[RAS Policy 102.1 \(Equity Policy\)](#)

609.1 ADMINISTRATIVE PROCEDURE - Religion AND RELIGIOUS AND CULTURAL OBSERVANCES

I. PURPOSE

The purpose of this procedure is to identify the status of religion as it pertains to the programs of the school district.

II. GENERAL STATEMENT OF PROCEDURE

- A. The school district shall neither promote nor disparage any religious belief or nonbelief. Instead, the school district encourages all students and employees to have appreciation for and tolerance of each other's views.
- B. The school district also recognizes that religion has had and is having a significant role in the social, cultural, political, and historical development of civilization.
- C. The school district recognizes that one of its educational objectives is to increase its students' knowledge and appreciation of music, art, drama, and literature which may have had a religious basis or origin as well as a secular importance.
- D. The school district supports the inclusion of religious music, art, drama, and literature in the curriculum and in school activities provided it is intrinsic to the learning experience and is presented in an objective manner without sectarian indoctrination.
- E. The historical and contemporary values and the origin of various religions, holidays, customs, and beliefs may be explained in an unbiased and nonsectarian manner.

III. RESPONSIBILITY

- A. The superintendent or designee shall be responsible for ensuring that the study of religious materials, customs, beliefs, and holidays in the school district is in keeping with the following guidelines:
 - 1. The proposed activity must have a secular purpose.
 - 2. The primary objective of the activity must be one that neither advances nor inhibits religion.
 - 3. The activity must not foster excessive governmental relationships with religion.
 - 4. Notwithstanding the foregoing guidelines, reasonable efforts must be made to accommodate any student who wishes to be excused from a curricular activity for a

religious observance or American Indian cultural practice, observance, or ceremony. The school district must provide annual notice to parents of this policy.

- B. The superintendent or superintendent designee is granted authority to develop and present for school board review the purpose of providing further guidance relative to the teaching of materials related to religion. Approved directives and guidelines shall be attached as an addendum to this policy.

Legal References: U. S. Const., amend. I
Minn. Stat. § 120A.22, Subd. 12(3) (Compulsory Instruction)
Minn. Stat. § 120A.35 (Absence from School for Religious and Cultural Observances)
Minn. Stat. § 121A.10 (Moment of Silence)
Good News Club v. Milford Central School, 533 U.S. 98 (2001)
Santa Fe Indep. Sch. Dist. v. Doe, 530 U.S. 290 (2000)
Tangipahoa Parish Bd. of Educ. v. Freiler, 530 U.S. 1251 (2000)
Lemon v. Kurtzman, 403 U.S.602, (1971)
Child Evangelism Fellowship v. Minneapolis Special Sch. Dist. No. 1, 690 F.3d 996 (8th Cir. 2012)
Wigg v. Sioux Falls Sch. Dist., 382 F.3d 807 (8th Cir. 2004)
Doe v. School Dist. of City of Norfolk, 340 F.3d 605 (8th Cir. 2003)
Stark v. Independent Sch. Dist. No. 640, 123 F.3d 1068 (8th Cir. 1997)
Floreay v. Sioux Falls Sch. Dist. 49-5, 619 F.2d 1311 (8th Cir. 1980)
Roark v. South Iron R-1 Sch. Dist., 573 F.3d 556 (8th Cir. 2009)
Child Evangelism Fellowship v. Elk River Area Sch. Dist. No. 728, 599 F.Supp.2d 1136 (D. Minn. 2009)
LeVake v. Independent Sch. Dist. No. 656, 625 N.W.2d 502 (Minn. App. 2001)
Minn. Op. Atty. Gen. 169-J (Feb. 14, 1968)
Minn. Op. Atty. Gen. 169-K (Oct. 21, 1949)
Minn. Op. Atty. Gen. 63 (1940)
Minn. Op. Atty. Gen. 120 (1924)
Minn. Op. Atty. Gen. 121 (1924)

Cross References: RAS Policy 801 (Equal Access to School Facilities)
[RAS Policy 102.1 \(Equity Policy\)](#)

***Approved October 7, 2024*

A Business Meeting of the School Board of Robbinsdale Area Schools (RAS) was held Monday, September 16, 2024, 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."

Call to Order and Roll Call

Chair Bowman called the meeting to order at 7:00 p.m. Directors present: Helen Bassett, ReNae Bowman, Sharon E. Brooks, Dr. Greta Evans-Becker, Caroline Long, and John Vento; and Dr. Teri Staloch, Superintendent. Director Holmes was absent. There was a quorum, and the meeting was called to order.

Acceptance of the Agenda

Chair Bowman asked for a motion to approve the Business Meeting agenda.

MOTION: Director Vento moved to accept the Business Meeting agenda, Director Bassett seconded the motion. Upon vote being taken thereon, the following voted in favor thereof: Directors Bassett, Bowman, Brooks, Evans-Becker, Long, and Vento. And the following voted against the same: none. Said motion was declared duly passed. 332

Sharing the Success: 2024 Summer Programs

John Groenke, Executive Director of Student Services

Tracy Moll, Special Education Supervisor - Elementary

Matt Pletcher, Director of Secondary Curriculum and Multilingual Programs

Anthony Williams, Executive Director of Community Education, Athletics and Activities

Dr. Jen Ouellette-Schramm, Director of Adult Academic Programs

Missy Laatsch, Director of Adventure Club School Age Care

Angie Martinez Grande, Director of Community Enrichment and Engagement

Beth Tepper, Director of Achievement and Integration and Indian Education

Tony Patterson, Assistant Director of Achievement and Integration and Indian Education

Aunnie Kramber, Robbinsdale Equity Allies - Culture and Climate

A presentation recapping all of the programs provided districtwide during the summer of 2024, serving a total of 4959 students districtwide.

Superintendent's Report

Dr. Teri Staloch, Superintendent

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. She provided an update on activities, which included:

- Superintendent Staloch celebrated the success of the summer programs outlined earlier in the presentation
- She noted that 10 days into the school year, routines are being established and learning is alive!
- Superintendent Staloch visited a 10th grade math class at Cooper, and continued her scheduled school visits
- This morning, she started her day with the Bridge 2 Learning Literacy Coaches at their training session
- On Monday, September 9, Superintendent Staloch participated in the Robbinsdale Meet and Greet event
- Tomorrow, she will visit Armstrong and Cooper during their National Voter Registration Day events, and recognized Robbinsdale Academy Highview's participation in a virtual event hosted by the Minnesota Secretary of State
- Finally, Superintendent Staloch read the resolution recognizing that September 2024 is School Board Recognition Month - thanking our Directors for their service.

Operations

A. Action: Preliminary Levy Certification for Taxes Payable in 2025

MOTION: Director Vento moved approval and waived reading, and Director Bassett seconded the motion.

Upon vote being taken thereon, the following voted in favor thereof: Directors Bassett, Bowman, Brooks, Evans-Becker, Long, and Vento. And the following voted against the same: none. Said motion was declared duly passed.

B. Action: Memorandum of Understanding (MOU) for the Reading to Ensure Academic Development (READ) Act

MOTION: Director Evans-Becker moved approval of the MOU for the READ Act, and Director Brooks seconded the motion. Upon vote being taken thereon, the following voted in favor thereof: Directors Bassett, Bowman, Brooks, Evans-Becker, and Vento. And the following voted against the same: Director Long. Said motion was declared duly passed.

C. Action: Resolution Accepting August 2024 Donations

MOTION: Director Evans-Becker moved approval of \$82,227.00 in donations, and Director Bassett seconded the motion. Upon vote being taken thereon, the following voted in favor thereof: Directors Bassett, Bowman, Brooks, Evans-Becker, Long, and Vento. And the following voted against the same: none. Said motion was declared duly passed.

D. Ad Hoc Safety and Security Committee Update

The committee's next meeting is scheduled for Thursday, October 3, 2024 at 4:30 p.m.

E. Ad Hoc Transportation and Capital Infrastructure Committee update.

The committee's next meeting is scheduled for Monday, September 23, 2024 at 5:00 p.m.

F. Governance Policy and Procedure Manual Task Force Update

Chair Bowman has worked with the Executive Assistant to the Superintendent and School Board to customize the Minnesota School Boards Association template for the School Board Handbook to RAS. She will continue work on it with Clerk Evans-Becker, with a goal to bring a draft for review and feedback to the Work Session on October 7, 2024.

G. Policy Committee Update

Marti Voight, Assistant Superintendent, noted there would be 14 additional policies/procedures with legislative changes and/or annual review coming for consent on October 7, 2024 at the Business Meeting.

Anne Becker from Becker Law will be working with the Policy Committee to draft new 200 series policies, with a goal to have all of them completed by the end of the 2024 calendar year.

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H. Administrative Updates

Superintendent Staloch introduced two administrative updates:

- Anthony Williams, Executive Director of Community Education, Athletics, and Activities:
 - Recognized the Full Service Community Schools Coordinator recognition for Cooper, Robbinsdale Middle School and Sandburg Middle School
 - Noted that this is Adult Education/Family Literacy Recognition Week
 - Armstrong/Cooper football game (a.k.a. "the battle of the birds") was a great celebration between the two schools
- Amy O'Hern, Executive Director of Human Resources:
 - Working to align to Strategic Plan Theme D: Staff Investment - to enhance the diversity of staff:
 - September of 2023: 196 new staff included 59 new staff of color - resulting in 30.1% staff of color
 - September of 2024: 184 new staff included 69 new staff of color - resulting in 37.5% staff of color
 - Total increase of 7.7% staff of color between the two years
 - Total staff in district now at 1910 people, 368 of which are staff of color - which is 19.2% of all staff, representing a 1.8% increase overall

Consent Agenda

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

MOTION: Director Vento moved approval of the Consent Agenda, and Director Evans-Becker seconded the motion. Upon vote being taken thereon, the following voted in favor thereof: Directors Bassett, Bowman, Brooks, Evans-Becker, Long, and Vento. And the following voted against the same: none. Said motion was declared duly passed.

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 Evans-Becker facilitated the listening time held at 6 p.m. in the Boardroom at the Education Service Center. Six individuals submitted seven requests and spoke in regard to:

- Plymouth Middle School (PMS) bus - students continue tossing verbal abuses to community members who are out walking
- Contracts appearing under Financial Matters are already in use or just about to start - timeline needs to improve
- School Management Services contract - why no "expected" end date? Requested costs from them since December 2023
- Improvement in district finances reporting, now including actual expenditures - however, there is misinformation when actuals are shown against full year budget - want year to date to be shown
- Board is not fulfilling financial duties, and is dysfunctional
- Feels discriminated in hiring due to veteran's preference - is here to fight
- Closed meeting clarification
- PMS late bus to school resulting rushed breakfast for students, and missing a portion of first period daily

- Technology levy renewal - taking money from taxpayers/Rdale parents when the measurable metrics continue to decline
- Parent taking students out of district due to safety, learning skills - response to a coyote was faster than disruptions
- Music program cuts, effects on schools, budget equity between schools

Announcements (posted announcements can be found on our website)

Adjournment


MOTION: Director Vento moved to adjourn the Business meeting, and Director Brooks seconded the motion. Upon vote being taken thereon, the following voted in favor thereof: Directors Bassett, Bowman, Brooks, Evans-Becker, Long, and Vento. And the following voted against the same: none. Meeting was adjourned at 9:07 p.m.

Prepared and submitted by:

Molly Olson

Assistant Clerk, Robbinsdale Area Schools

Executive Assistant to the Superintendent and School Board

Signed: 
Dr. Greta Evans-Becker, School Board Clerk, ISD 281

Date: 

***Reviewed October 7, 2024*

A Work Session of the School Board of Robbinsdale Area Schools (RAS) was held Monday, September 16, 2024 at 9:22 p.m. in the Boardroom at the Robbinsdale Area Schools Education service Center. Complete agendas, reports, and presentations are available at the office and on our website. A recording of the meeting can be found at: <https://www.rdale.org/discover/school-board> under "Watch School Board Meeting Webcasts." ***Work session summary minutes are not approved by the School Board.***

Director(s) present: Helen Bassett, ReNae Bowman, Sharon E. Brooks, Dr. Greta Evans-Becker, Caroline Long, and John Vento; and Dr. Teri Staloch, Superintendent. Director(s) absent: Kim Holmes.

Introductions

All in attendance introduced themselves.

Superintendent Evaluation Discussion

Dr. Teri Staloch, Superintendent

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Superintendent Staloch shared the following documents in regard to her evaluation process:

- Superintendent Evaluation Timeline
- System of Continuous Improvement
- (Re)Discover Rdale Strategic Plan
- 2024-2025 District Strategic Priority Work
- Board of Education 2024-2025 Goals, Agenda and Working Document
- Establish Goals and Standards
- Superintendent - Minnesota Rules 3512-0510 Program Requirements for All Administrative Licenses
- Rdale Vacancy Brochure
- MSBA/MASA Goals and Standards Based Evaluation Model

Superintendent Staloch noted that the most important is the 2024-2025 District Strategic Priority Work document in aligning district work and Board goals. The Board of Education 2024-2025 Goals, Agenda and Working Document will help align the Board's work. All of these documents were included in the packets for transparency to stakeholders. Superintendent Staloch received questions and feedback from the Board, then requested any further feedback be submitted directly to her prior to the November 18 Work Session with Barb Dorn from MSBA.

Work Session concluded at 10:13 p.m.

Prepared and submitted by:

Molly Olson
Assistant Clerk, Robbinsdale Area Schools
Executive Assistant to the Superintendent and School Board

LICENSED STAFF - October 7, 2024				
CHANGE IN LEVEL				
Name	Building	Title	Lane/Step	Effective Date
Hammond, Malaysia	ENE	SpEd RISE	BA/2	9/30/2024
NEW HIRE				
Name	Building	Title	Lane/Step	Effective Date
Cuellar, Andrea	DW	SpEd Behavior Analyst	MA15/10	10/3/2024
Gilingham, Ashley	PMS	MTSS Specialist	MA/10	9/30/2024
Guy, Daniel	CHS	SpEd RISE	BA/2	9/23/2024
Kaju, Alexandra	AHS	English/Building Sub	BA/4	9/20/2024
Ortiz, Diana	ZLE	Grade 2	BA/30	10/7/2024
Porter, Jaiden	SOE	Special Ed WAVE	BA/2	9/30/2024
Richards, Russell	NOE	Special Ed WAVE	BA/2	9/26/2024
Roust, Brooke	FOE	Special Ed Resource	BA/2	10/3/2024
RESIGNATION/RETIREMENT				
Name	Building	Title		Effective Date
Eberle, Robert	RMS	PE		9/13/2024
Strecker, Casey	FAIR	English		9/20/2024
TERMINATION				
Name	Building	Title		Effective Date
Hanson, Lynn	SOE	SpEd		9/13/2024

NON-LICENSED STAFF - October 7, 2024

NEW HIRE

Name	Building	Title	Step/Lane	Effective Date
Alli, Esther	AHS	Special Ed EA	CL3, Step 3	09/03/2024
Anderson, Alison	SMS	EL EA	CL3, Step 3	09/03/2024
Arndt, Michael	NPE	Tutor EA	CL3, Step 3	09/03/2024
Barkley, Whitney	AHS	Special Ed EA	CL3, Step 3	09/03/2024
Barzey, Desirea	SOE	Special Ed EA	CL3, Step 3	09/11/2024
Beroplue, Touyounor	RMS	AVID Tutor	CL3, Step 3	09/30/2024
Bolden, Ashley	RSI	Special Ed EA	CL3, Step 3	09/03/2024
Colorado Fuentes, Jazmine	SMS	Service Employee	CU7, Step 1	09/30/2024
Dagitz, Madison	ENE/SOE/MLE	Program Assistant	LV7, Step 4	10/01/2024
Dolo, Sankolo	CHS/AHS	Program Assistant	LV7, Step 2	09/20/2024
Edstrom, Sara	SMS	Nutrition Services	C3, Step 3	09/23/2024
Fawcett, Bethannie	Hazelden	Program Assistant	LV7, Step 5	09/23/2024
Herald-Gordon, JayCollette	RMS	REA	LV1, Step 3	08/27/2024
Holt, Terra	FAIR-C	Special Ed EA	CL3, Step 3	09/03/2024
Humphrey, Julie	FAIR-C	Special Ed EA	CL3, Step 3	09/11/2024
Jacobs, Nikita	PMS	Nutrition Services	C3, Step 3	09/20/2024
Jordan, Tiyana	NOE	Program Assistant	LV7, Step 2	09/20/2024
Kimbell, Octavia	ZLE	Adventure Club EA	CL2, Step 3	09/11/2024
Mills, Almira	RMS	Service Employee	CU7, Step 1	09/30/2024
Paluga, Christine	MLE	Tutor EA	CL3, Step 3	09/30/2024
Parker, Johntis	ENE/SOE/MLE	Service Employee	CU7, Step 1	09/16/2024
Pena, Leonila	ENE	Nutrition Services	C2, Step 3	09/20/2024
Senyurekli, Melissa	RSI	Special Ed EA	CL3, Step 3	09/24/2024
Sarsgard, Brianna	NOE	Special Ed EA	CL3, Step 3	09/23/2024
Scott, Elijah	FAIR-PL	Adventure Club EA	CL2, Step 3	08/26/2024
Strickland-Langums, Sydney	SOE	Special Ed EA	CL3, Step 3	09/20/2024
Tsadwa, Alexandraer	PMS	REA	LV1, Step 5	09/23/2024
Walker, Larry	SOE	Service Employee	CU7, Step 1	09/23/2024
Wallace, Rayana	NOE	Special Ed EA	CL3, Step 3	09/20/2024

REHIRE

Name	Building	Title	Effective Date
Granic, Nina	Fairview	Program Assistant	LV7, Step 1
Olivares Cabrera, Judy	MLE	Tutor EA	CL3, Step 3
Reeves, Stephon	NOE	Special Ed EA	CL3, Step 3
Smith, Marton	FAIR	Security EA	CL4, Step 18
Totall, Joshua	NHLC	Special Ed EA	CL3, Step 3

RESIGNATION/RETIREMENT

Name	Building	Title	Effective Date
Bagley, Jared	CHS	Special Ed EA	06/05/2024
Buckingham-Patterson, Le'Shy	CHS	Service Employee	09/16/2024
Holthus, Frederick	PMS	Service Employee	08/30/2024
Jones, Melissa	NHLC	Special Ed EA	06/05/2024
Kenyon, Ana	FOE	Adventure Club EA	10/08/2024
Kregness, Shelly (18 yrs.)	CHS	Tutor EA	11/01/2024
Landman, Cassidy	SOE	Special Ed EA	09/10/2024
McGuire, Quintin	CLC	Special Ed EA	09/10/2024
Ou, Qiuping	RSI	Nutrition Services	10/18/2024
Rassatt, Nadine	PLE	Special Ed EA	09/27/2024

Tanda, Minaida	FOE	REA		11/06/2024
TERMINATION				
Name	Building	Title		Effective Date
Cockett-Ritchie, Brittney	RA	Office Employee		09/24/2024
Mandrini, Graciela	SMS	Adult Academic EA		09/12/2024

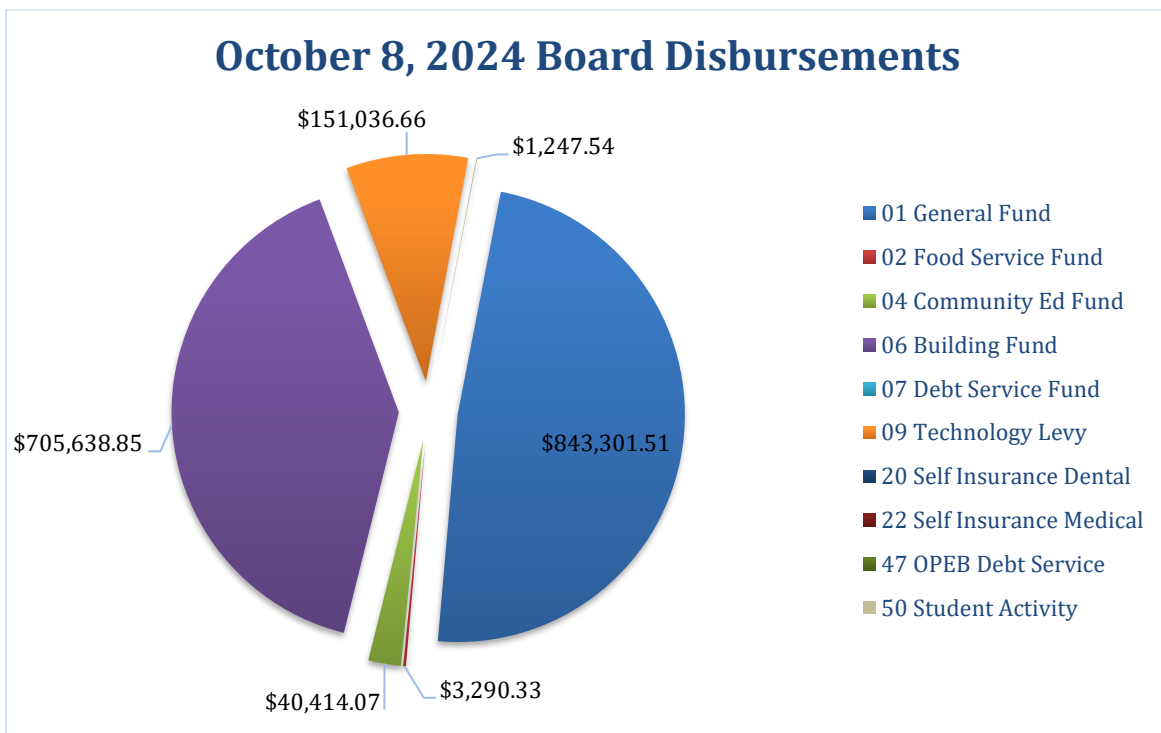


To: School Board Members and Superintendent
From: Kristen Hoheisel, Chief Financial Officer
Date: October 7, 2024
Re: Consent: Approve October 8, 2024 Disbursements

Description:

School Board approve the disbursements for payroll, accounts payable, ACH and transfers.

The following is a summary of claims for October 8, 2024.



01	General Fund	\$843,301.51
02	Food Service Fund	\$3,290.33
04	Community Ed Fund	\$40,414.07
06	Building Fund	\$705,638.85
07	Debt Service Fund	\$0.00
09	Technology Levy	\$151,036.66
20	Self Insurance Dental	\$0.00
22	Self Insurance Medical	\$0.00
47	OPEB Debt Service	\$0.00
50	Student Activity	\$1,247.54
Total		\$1,744,928.96

Robbinsdale Area Schools
Board Disbursement Report
October 8th, 2024

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
2	844706	R	10/8/2024	ARBON EQUIPMENT CORPORATION	\$12,456.01	RHH4000 DOCK LEVELER BY RITE-HITE PER ATTACHED QUOTE
3	844707	R	10/8/2024	DYNAMIC LIFECYCLE INNOVATIONS, INC	1,078.00	Recycled Electronics
4	844708	R	10/8/2024	JEFF'S S.O.S. DRAIN & SEWER	540.00	District-wide drainage and sewage scheduled preventive
5	844709	R	10/8/2024	LVC COMPANIES INC	2,620.00	COOPER HS STAIR PROJECT
6	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	8.99	DIST WIDE - CUSTODIAL SUPPLIES - WAREHOUSE
7	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	22.98	DIST WIDE - CUSTODIAL SUPPLIES - RSI
8	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	12.98	DIST WIDE - CUSTODIAL SUPPLIES - RSI
9	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	34.98	DIST WIDE - CUSTODIAL SUPPLIES - SON
10	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	35.98	DIST WIDE - CUSTODIAL SUPPLIES - WAREHOUSE
11	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	6.99	DIST WIDE - CUSTODIAL SUPPLIES - WAREHOUSE
12	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	60.79	DIST WIDE - CUSTODIAL SUPPLIES - FAIRC
13	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	85.01	DIST WIDE - CUSTODIAL SUPPLIES - NEILL
14	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	39.76	DIST WIDE - CUSTODIAL SUPPLIES - WAREHOUSE
15	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	12.99	DIST WIDE - CUSTODIAL SUPPLIES - WAREHOUSE
16	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	24.77	DIST WIDE - CUSTODIAL SUPPLIES - WAREHOUSE
17	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	30.98	DIST WIDE - CUSTODIAL SUPPLIES - WAREHOUSE
18	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	44.31	DIST WIDE - CUSTODIAL SUPPLIES - FAIRC
19	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	14.98	DIST WIDE - CUSTODIAL SUPPLIES - WAREHOUSE
20	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	13.99	DIST WIDE - CUSTODIAL SUPPLIES - WAREHOUSE
21	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	15.90	DIST WIDE - CUSTODIAL SUPPLIES - B&G
22	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	65.96	DIST WIDE - CUSTODIAL SUPPLIES - WAREHOUSE
23	844714	R	10/8/2024	FRATTALLONE'S HARDWARE STORES	23.97	DIST WIDE - CUSTODIAL SUPPLIES - WAREHOUSE
24	844715	R	10/8/2024	A-1 OUTDOOR POWER	31.98	weed whip parts
25	844716	R	10/8/2024	ACTION RADIO & COMMUNICATIONS	195.00	Action Radio equipment
26	844716	R	10/8/2024	ACTION RADIO & COMMUNICATIONS	85.14	PARTS
27	844716	R	10/8/2024	ACTION RADIO & COMMUNICATIONS	60.00	Principal-Jen Smith EXCHANGE
28	844716	R	10/8/2024	ACTION RADIO & COMMUNICATIONS	-70.00	Principal- Jen Smith CREDIT MEMO
29	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	75.00	DIST WIDE - Pest Control - RMS
30	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	75.00	DIST WIDE - Pest Control - CLC
31	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - FAIRC
32	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	120.00	DIST WIDE - Pest Control - WARE
33	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - SEA
34	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - BUS
35	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - FOR
36	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - NPE
37	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - ESC
38	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - MLE
39	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	120.00	DIST WIDE - Pest Control - WARE
40	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - ZLE
41	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	90.00	DIST WIDE - Pest Control - CHS
42	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - NHLHC
43	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	90.00	DIST WIDE - Pest Control - AHS
44	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - LVE
45	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - NOB
46	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - NEILL
47	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - SMS
48	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - SON
49	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - FAIRPL
50	844722	R	10/8/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - ZLE
51	844723	R	10/8/2024	AGPARTS WORLDWIDE, INC	1,350.00	65W AC Power Adapters for Stock
52	844724	R	10/8/2024	ALGAE RESEARCH & SUPPLY, INC.	89.85	AP Biology Supplies
53	844725	R	10/8/2024	ALTA	926.80	Hall of Fame Trophies
54	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	-22.79	Supplies for check in/check out, ELL supplies, SpEd
55	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	-39.37	Supplies for check in/check out, ELL supplies, SpEd
56	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	-15.00	Supplies for check in/check out, ELL supplies, SpEd
57	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	-80.10	Valley Forge Minnesota 3x5ft Nylon Flag with Indoor Pole
58	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	77.70	Cables for Opener
59	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	179.99	Missed Item - Lisa Dalager
60	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	80.43	Misc. classroom supplies
61	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	39.99	P-LANE
62	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	185.93	Supplies for check in/check out, ELL supplies, SpEd
63	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	321.20	Supplies for check in/check out, ELL supplies, SpEd
64	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	122.40	Supplies for check in/check out, ELL supplies, SpEd
65	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	81.00	Office Supplies
66	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	183.43	Office Supplies
67	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	7.84	Office Order
68	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	7.83	Office Order
69	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	39.99	Toner
70	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	75.97	Kuykendall - sci supplies
71	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	97.45	Classroom orders
72	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	18.99	Classroom orders
73	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	78.80	Teaching books for staff
74	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	31.16	Dell 5300 2-in-1 parts
75	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	0.74	Dell 5300 2-in-1 parts
76	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	24.68	Supplies for office/classroom teachers
77	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	139.60	Science Supply Order
78	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	48.72	Rechargeable batteries - Josh
79	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	73.68	Storex 3-Compartment Small Caddy - Multipurpose Classroom
80	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	86.97	Chairs for outdoor learning - Hoffmann
81	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	22.84	Pizza Cutter
82	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	63.01	Office Supplies
83	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	-575.27	Dell 5300 2-in-1 parts CREDIT MEMO FOR INVOICE
84	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	-13.68	Dell 5300 2-in-1 parts CREDIT MEMO FOR INVOICE
85	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	189.99	BANK BAGS
86	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	-10.60	fall art dept order CREDIT MEMO FOR INVOICE 1V4J-33M6-T6DR
87	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	5.29	Part for tech
88	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	179.92	Adventure Club Early Adventures and Replacement Books

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
89	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	73.19	Bookkeeper and ELL supplies
90	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	53.98	Bookkeeper and ELL supplies
91	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	90.37	Supplies for Lakeview Adventure Club
92	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	306.84	Science order notebooks physics
93	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	569.89	Supplies for Career Pathways
94	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	220.33	Adventure Club Supplies for PLE and a Computer stand for
95	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	154.85	Classroom supplies for Paula Lutz paid for using allocated
96	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	51.99	Science notebooks - Kneeland
97	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	192.03	Epson Bulbs
98	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	33.89	Epson Bulbs
99	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	132.99	Activities KEYBOARD
100	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	299.98	Furniture for student activity center
101	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	568.87	Supplies for EMT Pathways Class
102	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	19.96	Braille Money Clip
103	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	30.60	Supplies for Pathways Program
104	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	317.04	Adventure Club Early Adventures and Replacement Books
105	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	819.07	Supplies for EMT Pathways Class
106	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	68.99	Supplies for Pathways Program
107	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	1,742.89	Student picture dictionaries
108	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	5,465.38	EMT Supplies for Pathways
109	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	-45.64	Noble supplies CREDIT MEMO FOR INVOICE 1WGN-4VHM-3MMJ
110	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	-86.97	Tech Ed fall order CREDIT MEMO FOR INVOICE 1HXV-CGVF-P961
111	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	-277.73	support staff bulletin board - Media center CREDIT MEMO FOR
112	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	1,315.28	CPR Training Supplies for Adventure Club
113	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	193.80	art order for memory card readers
114	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	56.34	Art Order
115	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	100.44	Health office supplies and supplies
116	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	19.96	Click Pocket Money Braille
117	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	947.56	Furniture for student activity center
118	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	68.17	office supplies
119	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	31.96	Chargers for Media & Technology Scanners
120	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	44.95	Books for SMS
121	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	95.88	Misc supplies
122	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	11.99	lock
123	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	17.16	batteries
124	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	11.63	Art order
125	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	34.06	Supplies for preschool classroom
126	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	194.91	Board books for literacy events (reimbursed by HUG)
127	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	56.53	Comm Ed supplies
128	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	17.32	Comm Ed supplies
129	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	149.95	Preschool Office Supplies
130	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	117.83	Preschool Office Supplies
131	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	74.98	Preschool Office Supplies
132	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	224.93	Preschool Office Supplies
133	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	353.46	Preschool Office Supplies
134	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	149.95	Preschool Office Supplies
135	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	114.97	Office Supply - window cling / holder for projector
136	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	45.39	Olsen - art supplies
137	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	6.99	Parts for the techs (assorted size e-ring clips)
138	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	25.98	PMS - BOOKS
139	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	857.94	Science, check in/check out, counseling supplies.
140	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	9.99	Science, check in/check out, counseling supplies.
141	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	43.97	Science, check in/check out, counseling supplies.
142	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	77.94	PMS - BOOKS
143	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	224.79	Re-order books and paper, lost package
144	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	385.57	school order
145	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	25.60	Repair part for Art/Clay class, sign for office door
146	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	9.99	Repair part for Art/Clay class, sign for office door
147	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	67.96	Safety supplies
148	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	26.13	Amazon re order
149	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	183.27	Amazon re order
150	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	1,285.68	OFFICE SUPPLIES / BOOKS
151	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	1,095.10	OFFICE SUPPLIES / BOOKS
152	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	77.17	CLASSROOM SUPPLIES
153	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	326.97	Supplies for ZLE Adventure Club
154	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	49.95	tennis score set
155	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	201.36	OFFICE/CLASSROOM SUPPLIES
156	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	499.90	Mystery Science consumables Part 2
157	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	23.49	Mystery Science consumables Part 2
158	844743	R	10/8/2024	AMAZON CAPITAL SERVICES, INC	41.94	Vinyl Floor Dots
159	844744	R	10/8/2024	AMBLESIDE SCHOOLS INTERNATIONAL, INC.	2,206.83	SCIENCE BOOKS
160	844745	R	10/8/2024	ANCHOR PAPER	364.02	Paper Order
161	844745	R	10/8/2024	ANCHOR PAPER	363.84	Paper Order
162	844746	R	10/8/2024	ANCOM COMMUNICATIONS INC	2,393.40	TRANSPORTATION BUS ACCESSORIES
163	844746	R	10/8/2024	ANCOM COMMUNICATIONS INC	76.60	TRANSPORTATION BUS ACCESSORIES
164	844748	R	10/8/2024	APEC	386.26	NHLC - Filers for AHU/HVAC systems ordered from APEC
165	844748	R	10/8/2024	APEC	608.42	LKV - AHU filter purchase from APEC Sizes and quantities
166	844749	R	10/8/2024	ARCMATE MANUFACTURING CORP	288.00	RESTOCK - Orange Tongs
167	844750	R	10/8/2024	ARVIG ENTERPRISES, INC	4,834.32	Monthly Internet Charges - SEPTEMBER
168	844751	R	10/8/2024	ASPEN WASTE SYSTEMS, INC.	1,055.65	2024-2025 Aspen Services for CLC (Trash & Recycling)
169	844752	R	10/8/2024	ATMOSPHERE COMMERCIAL INTERIORS, LLC	3,119.56	Bird Bash - Wellness Rooms - Atmosphere Purchase
170	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	172.61	RSI Book Order - Maud Harts
171	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	39.96	RSI Book Order - Maud Harts
172	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	7.19	RSI Book Order - Maud Harts
173	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	1.63	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
174	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	2.02	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
175	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	2.21	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
176	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	4.21	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
177	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	1.00	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
178	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	2.77	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
179	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	5.03	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
180	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	4.36	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
181	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	5.39	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
182	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	5.88	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
183	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	11.23	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
184	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	2.66	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
185	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	7.40	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
186	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	13.41	Maud Hart for FAIR PL, FOE, LVE, ENE, NOE, NPE, RSI, SEA,
187	844754	R	10/8/2024	BARNES & NOBLE BOOKSELLER, INC	7.19	RSI Book Order - Maud Harts
188	844755	R	10/8/2024	BIG FROG CUSTOM T-SHIRTS & MORE	4,840.81	UNIFORMS FOR CUSTODIANS
189	844756	R	10/8/2024	BLICK ART MATERIALS	727.65	Art Supplies
190	844757	R	10/8/2024	BLUUM OF MINNESOTA, LLC	2,892.50	Display monitors for ESC
191	844757	R	10/8/2024	BLUUM OF MINNESOTA, LLC	6,179.50	Teach Logic Mics
192	844757	R	10/8/2024	BLUUM OF MINNESOTA, LLC	-780.20	Display monitors for ESC CREDIT MEMO
193	844761	R	10/8/2024	BORDER STATES ELECTRIC SUPPLY	30.84	DW- Border States electrical supply purchases through
194	844761	R	10/8/2024	BORDER STATES ELECTRIC SUPPLY	517.72	DW- Border States electrical supply purchases through
195	844761	R	10/8/2024	BORDER STATES ELECTRIC SUPPLY	500.82	AHS-Emergency gas shutoff buttons for science rooms
196	844761	R	10/8/2024	BORDER STATES ELECTRIC SUPPLY	9.90	AHS-Emergency gas shutoff buttons for science rooms
197	844761	R	10/8/2024	BORDER STATES ELECTRIC SUPPLY	108.96	DW- Border States electrical supply purchases through
198	844761	R	10/8/2024	BORDER STATES ELECTRIC SUPPLY	8.79	DW- Border States electrical supply purchases through
199	844761	R	10/8/2024	BORDER STATES ELECTRIC SUPPLY	226.17	DW- Border States electrical supply purchases through
200	844762	R	10/8/2024	BRATT TREE CO	1,596.00	treat treatment
201	844762	R	10/8/2024	BRATT TREE CO	1,700.00	tree removal
202	844763	R	10/8/2024	BRIGHT BLINDS, LLC	1,352.00	BLINDS - CFO OFFICE
203	844764	R	10/8/2024	CAREERSAFE LLC	2,067.00	Online Certification classes for students in the Pathways
204	844766	R	10/8/2024	CDW GOVERNMENT	41,000.00	MS Student Device Add-On
205	844766	R	10/8/2024	CDW GOVERNMENT	6,200.00	MS Student Device Add-On
206	844766	R	10/8/2024	CDW GOVERNMENT	120.33	Scanner for AHS
207	844766	R	10/8/2024	CDW GOVERNMENT	2,500.00	Renewal Subscription
208	844766	R	10/8/2024	CDW GOVERNMENT	13,000.00	RAH and Middle School bulk up Chromebook Cases
209	844766	R	10/8/2024	CDW GOVERNMENT	32.70	Comm Ed wireless mice
210	844766	R	10/8/2024	CDW GOVERNMENT	30.60	Presentation Remote for FAIR Crystal
211	844767	R	10/8/2024	CINTAS CORPORATION	370.81	Cintas Uniform Contract
212	844767	R	10/8/2024	CINTAS CORPORATION	315.83	Cintas Uniform Contract
213	844767	R	10/8/2024	CINTAS CORPORATION	533.73	Cintas Uniform Contract
214	844768	R	10/8/2024	CONTINENTAL CLAY COMPANY	319.30	CLAY
215	844768	R	10/8/2024	CONTINENTAL CLAY COMPANY	140.00	CLAY
216	844769	R	10/8/2024	CULLIGAN BOTTLED WATER	258.00	CULLIGAN WATER SERVICE
217	844769	R	10/8/2024	CULLIGAN BOTTLED WATER	37.00	Culligan
218	844782	R	10/8/2024	DALCO ENTERPRISES INC	586.26	Dalco blanket PO for supplies - ESC
219	844782	R	10/8/2024	DALCO ENTERPRISES INC	65.24	Dalco blanket PO for supplies - SEA
220	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,079.97	Dalco blanket PO for supplies - FAIRC
221	844782	R	10/8/2024	DALCO ENTERPRISES INC	351.96	CUSTODIAL EQUIPMENT - REPAIRS - MLE
222	844782	R	10/8/2024	DALCO ENTERPRISES INC	275.25	CUSTODIAL EQUIPMENT - REPAIRS - RSI
223	844782	R	10/8/2024	DALCO ENTERPRISES INC	318.88	Dalco blanket PO for supplies - FAIRPL
224	844782	R	10/8/2024	DALCO ENTERPRISES INC	180.14	Dalco blanket PO for supplies - NPE
225	844782	R	10/8/2024	DALCO ENTERPRISES INC	210.66	Dalco blanket PO for supplies - NHLC
226	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,800.20	Dalco blanket PO for supplies - SON
227	844782	R	10/8/2024	DALCO ENTERPRISES INC	2,763.48	Dalco blanket PO for supplies - PMS
228	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,210.19	Dalco blanket PO for supplies - ESC
229	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,613.77	Dalco blanket PO for supplies - SMS
230	844782	R	10/8/2024	DALCO ENTERPRISES INC	916.95	Dalco blanket PO for supplies - PMS
231	844782	R	10/8/2024	DALCO ENTERPRISES INC	780.83	Dalco blanket PO for supplies - RSI
232	844782	R	10/8/2024	DALCO ENTERPRISES INC	863.90	Dalco blanket PO for supplies - SEA
233	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,626.80	CUSTODIAL EQUIPMENT - REPAIRS - NPE
234	844782	R	10/8/2024	DALCO ENTERPRISES INC	100.62	Dalco blanket PO for supplies - ZLE
235	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,866.20	Dalco blanket PO for supplies - CHS
236	844782	R	10/8/2024	DALCO ENTERPRISES INC	158.84	Dalco blanket PO for supplies - CHS
237	844782	R	10/8/2024	DALCO ENTERPRISES INC	39.90	Dalco blanket PO for supplies - SON
238	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,289.96	Dalco blanket PO for supplies - FAIRPL
239	844782	R	10/8/2024	DALCO ENTERPRISES INC	428.00	CUSTODIAL EQUIPMENT - REPAIRS - MLE
240	844782	R	10/8/2024	DALCO ENTERPRISES INC	-658.65	Dalco blanket PO for supplies CREDIT MEMO - FAIRC
241	844782	R	10/8/2024	DALCO ENTERPRISES INC	3,367.44	Dalco blanket PO for supplies - FOR
242	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,214.97	Dalco blanket PO for supplies - FAIRC
243	844782	R	10/8/2024	DALCO ENTERPRISES INC	462.94	Dalco blanket PO for supplies - NPE
244	844782	R	10/8/2024	DALCO ENTERPRISES INC	157.96	Dalco blanket PO for supplies - FOR
245	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,100.70	Dalco blanket PO for supplies - FAIRC
246	844782	R	10/8/2024	DALCO ENTERPRISES INC	4,702.90	Dalco blanket PO for supplies - AHS
247	844782	R	10/8/2024	DALCO ENTERPRISES INC	280.46	Dalco blanket PO for supplies - ZLE
248	844782	R	10/8/2024	DALCO ENTERPRISES INC	192.02	Dalco blanket PO for supplies - SON
249	844782	R	10/8/2024	DALCO ENTERPRISES INC	933.10	Dalco blanket PO for supplies - CHS
250	844782	R	10/8/2024	DALCO ENTERPRISES INC	17.00	Dalco blanket PO for supplies - NEILL
251	844782	R	10/8/2024	DALCO ENTERPRISES INC	635.40	Dalco blanket PO for supplies - MLE
252	844782	R	10/8/2024	DALCO ENTERPRISES INC	2,029.84	Dalco blanket PO for supplies - ZLE
253	844782	R	10/8/2024	DALCO ENTERPRISES INC	100.04	Dalco blanket PO for supplies - NPE
254	844782	R	10/8/2024	DALCO ENTERPRISES INC	12,498.74	Dalco blanket PO for supplies - CHS
255	844782	R	10/8/2024	DALCO ENTERPRISES INC	578.31	Dalco blanket PO for supplies - NHLC
256	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,221.99	Dalco blanket PO for supplies - NPE
257	844782	R	10/8/2024	DALCO ENTERPRISES INC	133.82	Dalco blanket PO for supplies - ZLE
258	844782	R	10/8/2024	DALCO ENTERPRISES INC	89.84	Dalco blanket PO for supplies - SEA
259	844782	R	10/8/2024	DALCO ENTERPRISES INC	46.37	Dalco blanket PO for supplies - SMS
260	844782	R	10/8/2024	DALCO ENTERPRISES INC	872.79	Dalco blanket PO for supplies - NHLC
261	844782	R	10/8/2024	DALCO ENTERPRISES INC	26.60	Dalco blanket PO for supplies - NPE
262	844782	R	10/8/2024	DALCO ENTERPRISES INC	17.28	Dalco blanket PO for supplies - NPE

Robbinsdale Area Schools
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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
263	844782	R	10/8/2024	DALCO ENTERPRISES INC	507.50	Dalco blanket PO for supplies - RSI
264	844782	R	10/8/2024	DALCO ENTERPRISES INC	2,035.10	Dalco blanket PO for supplies - LVE
265	844782	R	10/8/2024	DALCO ENTERPRISES INC	388.10	Dalco blanket PO for supplies - SMS
266	844782	R	10/8/2024	DALCO ENTERPRISES INC	296.62	Dalco blanket PO for supplies - FOR
267	844782	R	10/8/2024	DALCO ENTERPRISES INC	872.00	CUSTODIAL EQUIPMENT - REPAIRS - FOR
268	844782	R	10/8/2024	DALCO ENTERPRISES INC	3,138.57	Dalco blanket PO for supplies - ZLE
269	844782	R	10/8/2024	DALCO ENTERPRISES INC	44.70	Dalco blanket PO for supplies - NHLC
270	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,901.45	Dalco blanket PO for supplies - FAIRC
271	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,065.72	Dalco blanket PO for supplies - FAIRPL
272	844782	R	10/8/2024	DALCO ENTERPRISES INC	1,621.87	CUSTODIAL EQUIPMENT - REPAIRS - RSI
273	844782	R	10/8/2024	DALCO ENTERPRISES INC	2,543.79	Dalco blanket PO for supplies - NEILL
274	844783	R	10/8/2024	DELL MARKETING L.P.	9,437.40	AAP Laptops
275	844783	R	10/8/2024	DELL MARKETING L.P.	2,879.70	Comm. Ed Laptop Refresh
276	844783	R	10/8/2024	DELL MARKETING L.P.	959.90	Comm. Ed Laptop Refresh
277	844784	R	10/8/2024	DIRECT ELECTRICAL SERVICES LLC	1,308.62	SMS-electrician troubleshooting fire door magnets not
278	844785	R	10/8/2024	EARL F. ANDERSEN, INC.	146.15	Street signs for Northport, Sonnesyn and Noble
279	844785	R	10/8/2024	EARL F. ANDERSEN, INC.	105.03	Street signs for Northport, Sonnesyn and Noble
280	844785	R	10/8/2024	EARL F. ANDERSEN, INC.	101.37	Street signs for Northport, Sonnesyn and Noble
281	844786	R	10/8/2024	ELECTRIC MOTOR REPAIR	717.49	RMS - purchase a replacement FCU motor from EMR - Please
282	844786	R	10/8/2024	ELECTRIC MOTOR REPAIR	572.00	EMR - DW electric motor purchases. Price must be under
283	844787	R	10/8/2024	FINKEN WATER SOLUTIONS	15.00	Water cooler rental \$15 per month 24/25 year
284	844788	R	10/8/2024	FOLLETT CONTENT SOLUTIONS, LLC	339.99	Follett Questionbank Subscription- IB Math Questionbank for
285	844789	R	10/8/2024	FOLLETT SCHOOL SOLUTIONS, INC	32,742.59	Renewal Subscription and Add-On Sites
286	844790	R	10/8/2024	GAME ONE	989.63	FOOTBALL GEAR
287	844790	R	10/8/2024	GAME ONE	214.70	ACTIVITIES OFFICE 2
288	844790	R	10/8/2024	GAME ONE	104.70	ACTIVITIES OFFICE
289	844790	R	10/8/2024	GAME ONE	661.50	Footballs
290	844791	R	10/8/2024	GOPHER SPORT	4,927.29	Hennepin County Grant Gopher Sport Purchase
291	844791	R	10/8/2024	GOPHER SPORT	216.49	Soccer Balls for PE class
292	844793	R	10/8/2024	GRAINGER	40.48	2024-2025 Grainger (PPE)
293	844793	R	10/8/2024	GRAINGER	146.22	2024-2025 Grainger (PPE)
294	844793	R	10/8/2024	GRAINGER	91.98	2024-2025 Grainger (PPE)
295	844793	R	10/8/2024	GRAINGER	52.17	2024-2025 Grainger (PPE)
296	844793	R	10/8/2024	GRAINGER	103.88	2024-2025 Grainger (PPE)
297	844793	R	10/8/2024	GRAINGER	68.90	2024-2025 Grainger (PPE)
298	844793	R	10/8/2024	GRAINGER	24.76	2024-2025 Grainger (PPE)
299	844793	R	10/8/2024	GRAINGER	148.84	2024-2025 Grainger (PPE)
300	844793	R	10/8/2024	GRAINGER	129.84	2024-2025 Grainger (PPE)
301	844793	R	10/8/2024	GRAINGER	157.14	2024-2025 Grainger (PPE)
302	844794	R	10/8/2024	GREEN, KELLI	1,800.00	Trauma Informed Schools Training
303	844796	R	10/8/2024	GROTH MUSIC CO	3,639.55	Instructional books for elem and middle school band
304	844796	R	10/8/2024	GROTH MUSIC CO	3,334.52	Instructional books for elem and middle school band
305	844796	R	10/8/2024	GROTH MUSIC CO	2,425.88	Instructional books for elem and middle school orchestra
306	844796	R	10/8/2024	GROTH MUSIC CO	8,529.30	Instructional books for elem and middle school orchestra
307	844796	R	10/8/2024	GROTH MUSIC CO	-558.37	Instructional books for elem and middle school orchestra
308	844797	R	10/8/2024	GROVES LEARNING ORGANIZATION	861.75	Sacred Heart Non-Public Textbook order-FY25 2 of 3-Invoice#
309	844797	R	10/8/2024	GROVES LEARNING ORGANIZATION	1,448.50	1 of 3 Non-Public Textbook Orders-Sacred Heart-FY25
310	844798	R	10/8/2024	HUDL	8,500.00	HUDL software streaming using HUDL cameras and website for
311	844800	R	10/8/2024	INDROTEC	200.88	INDROTEC STAFFING BLANKET PO FOR CLEANING (1)
312	844800	R	10/8/2024	INDROTEC	5,009.20	INDROTEC STAFFING BLANKET PO FOR CLEANING (7)
313	844800	R	10/8/2024	INDROTEC	8,869.87	INDROTEC STAFFING BLANKET PO FOR CLEANING (9)
314	844800	R	10/8/2024	INDROTEC	7,356.99	INDROTEC STAFFING BLANKET PO FOR CLEANING (8)
315	844800	R	10/8/2024	INDROTEC	6,926.92	INDROTEC STAFFING BLANKET PO FOR CLEANING (8)
316	844800	R	10/8/2024	INDROTEC	7,617.44	INDROTEC STAFFING BLANKET PO FOR CLEANING (8)
317	844801	R	10/8/2024	INDUSTRIAL LADDER & SUPPLY	1,747.62	CARPENTER SHOP - VAN REPAIR
318	844802	R	10/8/2024	INNOVATIONAL WATER SOLUTIONS, INC	5,654.08	RESTOCK - Glycol 55 Gallon
319	844802	R	10/8/2024	INNOVATIONAL WATER SOLUTIONS, INC	-3,718.36	RESTOCK - Glycol 55 Gallon
320	844803	R	10/8/2024	INSPEC INC	3,500.00	2024 Stormwater Management System Inspections and Reporting
321	844803	R	10/8/2024	INSPEC INC	2,000.00	2024 Priority Two Stormwater Management System Inspections
322	844804	R	10/8/2024	INSTITUTE FOR ENVIRONMENTAL ASSESSMENT	2,651.59	IEA Professional Services 3 year proposal
323	844804	R	10/8/2024	INSTITUTE FOR ENVIRONMENTAL ASSESSMENT	1,459.50	IEA Professional Services 3 year proposal
324	844805	R	10/8/2024	JAMF SOFTWARE, LLC	24,198.00	Jamf Renewal Subscription 8/31/24 - 8/30/25
325	844806	R	10/8/2024	JANWAY COMPANY	712.89	Community Ed Promotional Items
326	844806	R	10/8/2024	JANWAY COMPANY	895.00	Community Ed Promotional Items
327	844806	R	10/8/2024	JANWAY COMPANY	1,113.84	Community Ed Promotional Items
328	844808	R	10/8/2024	JEFF'S S.O.S. DRAIN & SEWER	600.00	District-wide drainage and sewage scheduled preventive
329	844808	R	10/8/2024	JEFF'S S.O.S. DRAIN & SEWER	140.00	District-wide drain and sewer system repairs by SOS PMS
330	844808	R	10/8/2024	JEFF'S S.O.S. DRAIN & SEWER	140.00	District-wide drain and sewer system repairs by SOS MLE
331	844808	R	10/8/2024	JEFF'S S.O.S. DRAIN & SEWER	195.00	District-wide drain and sewer system repairs by SOS SON
332	844808	R	10/8/2024	JEFF'S S.O.S. DRAIN & SEWER	550.00	District-wide drainage and sewage scheduled preventive
333	844808	R	10/8/2024	JEFF'S S.O.S. DRAIN & SEWER	15,000.00	2024 priority 2 storm drain inspections
334	844808	R	10/8/2024	JEFF'S S.O.S. DRAIN & SEWER	400.00	District-wide drainage and sewage scheduled preventive
335	844809	R	10/8/2024	JOHNSON CONTROLS INC	770.08	Blanket P/O for Johnson controls for chiller callouts CHS
336	844809	R	10/8/2024	JOHNSON CONTROLS INC	2,755.00	Blanket P/O for Johnson controls for chiller callouts ZLE
337	844810	R	10/8/2024	JOHNSON CONTROLS FIRE PROTECTION LP	1,903.07	Service Call to get Neill PA/BELL system repaired
338	844812	R	10/8/2024	LAKESHORE LEARNING MATERIALS	312.55	Adventure Club rug for Lakeview - supplies
339	844812	R	10/8/2024	LAKESHORE LEARNING MATERIALS	1,953.20	Early Adventures supplies for Pilgrim Lane
340	844812	R	10/8/2024	LAKESHORE LEARNING MATERIALS	3,832.30	Supplies for ECSE classroom.
341	844812	R	10/8/2024	LAKESHORE LEARNING MATERIALS	948.10	RISE LS order
342	844812	R	10/8/2024	LAKESHORE LEARNING MATERIALS	11,008.60	RISE LS
343	844812	R	10/8/2024	LAKESHORE LEARNING MATERIALS	3,416.20	STARS LS
344	844812	R	10/8/2024	LAKESHORE LEARNING MATERIALS	16.14	Puzzle for infant room
345	844813	R	10/8/2024	LESSONPIX.INC	3,599.86	150 LessonPix Group User Licenses for FY25
346	844813	R	10/8/2024	LESSONPIX.INC	115.34	150 LessonPix Group User Licenses for FY25
347	844813	R	10/8/2024	LESSONPIX.INC	489.46	150 LessonPix Group User Licenses for FY25
348	844813	R	10/8/2024	LESSONPIX.INC	115.34	150 LessonPix Group User Licenses for FY25
349	844814	R	10/8/2024	LINDE GAS & EQUIPMENT INC	62.71	Oxygen and Argon gas cylinder rental

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
350	844814	R	10/8/2024	LINDE GAS & EQUIPMENT INC	89.37	Oxygen and Argon gas cylinder rental
351	844814	R	10/8/2024	LINDE GAS & EQUIPMENT INC	91.75	Oxygen and Argon gas cylinder rental
352	844815	R	10/8/2024	LINDENMEYR MUNROE	4,320.00	RESTOCK - Color Copy Paper
353	844815	R	10/8/2024	LINDENMEYR MUNROE	4,320.00	RESTOCK - Color Copy Paper
354	844815	R	10/8/2024	LINDENMEYR MUNROE	4,320.00	RESTOCK - Color Copy Paper
355	844815	R	10/8/2024	LINDENMEYR MUNROE	4,320.00	RESTOCK - Color Copy Paper
356	844820	R	10/8/2024	LVC COMPANIES INC	223.00	2024- Fire alarm, Sprinkler, kitchen hood, and Fire
357	844820	R	10/8/2024	LVC COMPANIES INC	625.95	2024- Fire alarm, Sprinkler, kitchen hood, and Fire
358	844820	R	10/8/2024	LVC COMPANIES INC	528.00	2024- Fire alarm, Sprinkler, kitchen hood, and Fire
359	844820	R	10/8/2024	LVC COMPANIES INC	35.00	2024- Fire alarm, Sprinkler, kitchen hood, and Fire
360	844820	R	10/8/2024	LVC COMPANIES INC	171.00	2024- Fire alarm, Sprinkler, kitchen hood, and Fire
361	844820	R	10/8/2024	LVC COMPANIES INC	348.23	DW- LVC INTRUSION System service call repairs - Card
362	844820	R	10/8/2024	LVC COMPANIES INC	310.00	DW- LVC INTRUSION System service call repairs - Card
363	844820	R	10/8/2024	LVC COMPANIES INC	600.00	2024- Fire alarm, Sprinkler, kitchen hood, and Fire
364	844820	R	10/8/2024	LVC COMPANIES INC	228.00	2024- Fire alarm, Sprinkler, kitchen hood, and Fire
365	844820	R	10/8/2024	LVC COMPANIES INC	1,775.00	SFM orders- extinguishers to gain compliance for SFM
366	844820	R	10/8/2024	LVC COMPANIES INC	8,045.00	AHS- fire marshal orders, sprinkler deficiencies
367	844820	R	10/8/2024	LVC COMPANIES INC	-431.00	2024- Fire alarm, Sprinkler, kitchen hood, and Fire
368	844820	R	10/8/2024	LVC COMPANIES INC	-134.00	2024- Fire alarm, Sprinkler, kitchen hood, and Fire
369	844821	R	10/8/2024	MACKIN EDUCATIONAL RESOURCES	41.78	Audiobook order for CHS Media and CHS English departments
370	844822	R	10/8/2024	MAKERBOT INDUSTRIES, LLC	39.02	*Resubmitting to be in this year. Northrup Grumman Grant
371	844822	R	10/8/2024	MAKERBOT INDUSTRIES, LLC	2,055.56	*Resubmitting to be in this year. Northrup Grumman Grant
372	844823	R	10/8/2024	MCDOWELL AGENCY (THE)	423.50	BACKGROUND CHECKS FOR VIP
373	844824	R	10/8/2024	MENARDS	130.66	DIST WIDE - PARTS/SUPPLIES
374	844824	R	10/8/2024	MENARDS	-10.00	DIST WIDE - PARTS/SUPPLIES - DS BATTERY DEPOSIT RETURN
375	844824	R	10/8/2024	MENARDS	190.87	DIST WIDE - PARTS/SUPPLIES - DS
376	844825	R	10/8/2024	MENARDS	228.92	MENARDS BLANKET PO SUPPLIES GOLDEN VALLEY
377	844826	R	10/8/2024	METROPOLITAN COURIER CORP.	137.64	Courier Services for the 2024-2025 School Year
378	844827	R	10/8/2024	MIDLAND NURSERY INC.	477.40	irrigation fix
379	844828	R	10/8/2024	MIDWEST PLAYSCAPES INC	3,082.16	Zachary Lane - Playground Reconstruction
380	844828	R	10/8/2024	MIDWEST PLAYSCAPES INC	10,113.84	Zachary Lane - Playground Reconstruction
381	844829	R	10/8/2024	MIDWEST PLAYGROUND CONTRACTORS	821.46	Zachary Lane - Playground Reconstruction
382	844829	R	10/8/2024	MIDWEST PLAYGROUND CONTRACTORS	2,695.54	Zachary Lane - Playground Reconstruction
383	844830	R	10/8/2024	MIDWEST MECHANICAL SOLUTIONS	1,872.00	Water Treatment System - Basement Reverse osmosis Dristeem
384	844831	R	10/8/2024	MIDWEST IMAGING SOLUTIONS	299.98	Neill - 3rd and 4th Grade printers
385	844831	R	10/8/2024	MIDWEST IMAGING SOLUTIONS	149.00	Toner Cartridges for HP CP4025 Color Printer
386	844831	R	10/8/2024	MIDWEST IMAGING SOLUTIONS	149.00	Toner Cartridges for HP CP4025 Color Printer
387	844832	R	10/8/2024	MINDPRINT LEARNING INC.	1,000.00	Science of Learning: Virtual Professional Learning (2.5)
388	844833	R	10/8/2024	MTI DISTRIBUTING CO	855.82	GROUPDS - PARTS
389	844833	R	10/8/2024	MTI DISTRIBUTING CO	70.35	GROUPDS - PARTS
390	844834	R	10/8/2024	NELCO	1,322.31	PAYROLL W-2 1099
391	844835	R	10/8/2024	NHA HEATING & AIR CONDITIONING INC	310.00	District-wide VFD Driver Repair/Replacements - FOR
392	844835	R	10/8/2024	NHA HEATING & AIR CONDITIONING INC	620.00	District-wide VFD Driver Repair/Replacements - PMS
393	844839	R	10/8/2024	NOKOMIS SHOE SHOP	144.95	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
394	844839	R	10/8/2024	NOKOMIS SHOE SHOP	129.95	2024-2025 Nokomis Safety Shoes (PPE) - MEDIA SERVICES - AA
395	844839	R	10/8/2024	NOKOMIS SHOE SHOP	129.95	2024-2025 Nokomis Safety Shoes (PPE) - MEDIA SERVICES - AH
396	844839	R	10/8/2024	NOKOMIS SHOE SHOP	109.95	2024-2025 Nokomis Safety Shoes (PPE) = NUTRITION SERVICES -
397	844839	R	10/8/2024	NOKOMIS SHOE SHOP	119.95	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
398	844839	R	10/8/2024	NOKOMIS SHOE SHOP	119.95	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
399	844839	R	10/8/2024	NOKOMIS SHOE SHOP	119.95	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
400	844839	R	10/8/2024	NOKOMIS SHOE SHOP	129.95	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
401	844839	R	10/8/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
402	844839	R	10/8/2024	NOKOMIS SHOE SHOP	250.00	2024-2025 Nokomis Safety Shoes (PPE) - GROUNDS - DS
403	844839	R	10/8/2024	NOKOMIS SHOE SHOP	189.95	2024-2025 Nokomis Safety Shoes (PPE) - CUSTODIAL - DM
404	844839	R	10/8/2024	NOKOMIS SHOE SHOP	119.95	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
405	844840	R	10/8/2024	NOREDINK CORP	2,250.00	ACCESS NOREDINK PREM.
406	844841	R	10/8/2024	NORTHLAND MECHANICAL CONTRACTORS, INC.	5,178.00	District-wide Mechanical repairs and replacements that does
407	844841	R	10/8/2024	NORTHLAND MECHANICAL CONTRACTORS, INC.	404.25	District-wide Mechanical repairs and replacements that does
408	844842	R	10/8/2024	OVERHEAD DOOR CO - NORTHLAND	3,650.00	Overhead Door Repair at Cooper Cafeteria
409	844843	R	10/8/2024	PETERSON COMPANIES INC	1,257.68	irrigation fix
410	844844	R	10/8/2024	PREMIUM WATERS, INC.	69.99	Water container re-fills - 8 GAL
411	844844	R	10/8/2024	PREMIUM WATERS, INC.	-39.51	BLANKET Water container re-fills 1 GAL DELIVERY BOTTLE
412	844844	R	10/8/2024	PREMIUM WATERS, INC.	61.99	Water container re-fills - 7 GAL
413	844844	R	10/8/2024	PREMIUM WATERS, INC.	11.00	BLANKET Water container re-fills MONTHLY OCTOBER
414	844845	R	10/8/2024	QUICKSILVER EXPRESS COURIER	85.40	FOR PAYMENT OF DELIVERY BILLS FROM 7/1/24 - 6/30/25
415	844845	R	10/8/2024	QUICKSILVER EXPRESS COURIER	60.72	FOR PAYMENT OF DELIVERY BILLS FROM 7/1/24 - 6/30/25
416	844846	R	10/8/2024	READ NATURALLY	15,200.00	800 Read Live Licenses
417	844847	R	10/8/2024	RED WING BUSINESS ADVANTAGE ACCOUNT	900.30	2024-2025 Red Wing Safety Shoes (PPE)
418	844848	R	10/8/2024	RENAISSANCE LEARNING, INC.	998.00	System Management subscription , FastBridge <500 students
419	844849	R	10/8/2024	REPUBLIC SERVICES #899	28,443.67	2024-2025 Republic Services Districtwide (Trash &
420	844867	R	10/8/2024	RICOH USA, INC	-21.46	MAINTENANCE FOR EXISTING COPIERS - ADDITIONAL IMAGES REFUND
421	844867	R	10/8/2024	RICOH USA, INC	-21.20	MAINTENANCE FOR EXISTING COPIERS - ADDITIONAL IMAGES
422	844867	R	10/8/2024	RICOH USA, INC	-21.46	MAINTENANCE FOR EXISTING COPIERS - ADDITIONAL IMAGES REFUND
423	844867	R	10/8/2024	RICOH USA, INC	-21.46	MAINTENANCE FOR EXISTING COPIERS - ADDITIONAL IMAGES REFUND
424	844867	R	10/8/2024	RICOH USA, INC	-21.85	MAINTENANCE FOR EXISTING COPIERS - ADDITIONAL IMAGES REFUND
425	844867	R	10/8/2024	RICOH USA, INC	11.73	ARMSTRONG ATHLETIC COPIER - ADDITIONAL IMAGES
426	844867	R	10/8/2024	RICOH USA, INC	147.32	IM4000 S/N #: C84398099 EARLY CHILDHOOD - LEASE
427	844867	R	10/8/2024	RICOH USA, INC	160.72	ESC - 1ST FLOOR COPIER LEASE IM5000 S/N #: C84351806
428	844867	R	10/8/2024	RICOH USA, INC	143.21	ENROLLMENT CENTER S/N #: C84390487 - LEASE
429	844867	R	10/8/2024	RICOH USA, INC	35.72	3rd FLOOR S/N #: C84331629 - LEASE
430	844867	R	10/8/2024	RICOH USA, INC	35.71	3rd FLOOR S/N #: C84331629 - LEASE
431	844867	R	10/8/2024	RICOH USA, INC	120.83	NEW HOPE LEARNING CENTER, MEDIA 1ST FLR S/N#: C84352369 -
432	844867	R	10/8/2024	RICOH USA, INC	-14.94	FLT at SLC MP301SPF S/N #: C84021954 - ADDITIONAL IMAGES
433	844867	R	10/8/2024	RICOH USA, INC	11.11	HIGHVIEW MP7503 60 MONTH S/N #: C84387774 - ADDITIONAL
434	844867	R	10/8/2024	RICOH USA, INC	33.23	LAKEVIEW PRO8200S 60 MONTH S/N #: C84387756 - ADDITIONAL
435	844867	R	10/8/2024	RICOH USA, INC	29.06	RMS PRO8200S 60 MONTH LEASE S/N #: C84387712/C84387709 -
436	844867	R	10/8/2024	RICOH USA, INC	62.36	ARMSTRONG PRO8200S 60 MONTH S/N#: C84387995/C84387996 -

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
437	844867	R	10/8/2024	RICOH USA, INC	60.87	ZACHARY LN PRO82005 60 MONTH S/N #: C84387710 - LEASE
438	844867	R	10/8/2024	RICOH USA, INC	14.48	SMS MP40555P 60 MONTH S/N#: C84387748 - ADDITIONAL IMAGES
439	844867	R	10/8/2024	RICOH USA, INC	109.59	ARMSTRONG PRO82005 60 MONTH S/N#: C84387995/C84387996 -
440	844867	R	10/8/2024	RICOH USA, INC	20.47	CLC MP40555P 60 MONTH S/N #: C84387746 - ADDITIONAL
441	844867	R	10/8/2024	RICOH USA, INC	6.02	PLYMOUTH MP7503 60 MONTH LEASE S/N#: C84387961
442	844867	R	10/8/2024	RICOH USA, INC	47.76	SONNESYN PRO82005 60 MONTH S/N#: C84387999 - ADDITIONAL IMAGES
443	844867	R	10/8/2024	RICOH USA, INC	51.10	FOREST PRO82005 60 MONTH S/N #: C84387752 - ADDITIONAL
444	844867	R	10/8/2024	RICOH USA, INC	1.44	RESEARCH & EVAL 2ND FLR MP40555P 60 MONTH S/N #:
445	844867	R	10/8/2024	RICOH USA, INC	11.74	SMS MP50551P 60 MONTH S/N #: C84387707 - ADDITIONAL
446	844867	R	10/8/2024	RICOH USA, INC	34.90	FAIR@PILGRIM LANE MP40555P 60 MONTH S/N#:
447	844867	R	10/8/2024	RICOH USA, INC	-132.65	NOBLE PRO82005 60 MONTH S/N #: C84387711 - ADDITIONAL
448	844867	R	10/8/2024	RICOH USA, INC	11.16	FOT MP50555P 60 MONTH S/N #: C84387706 - ADDITIONAL
449	844867	R	10/8/2024	RICOH USA, INC	11.85	FAIR@PILGRIM LANE MP40555P 60 MONTH S/N#:
450	844867	R	10/8/2024	RICOH USA, INC	72.24	NORTHPORT PRO82005 60 MONTH - SN# C844387997 - ADDITIONAL
451	844867	R	10/8/2024	RICOH USA, INC	127.90	RSI PRO82005 60 MONTH S/N #: C84387754 - ADDITIONAL
452	844867	R	10/8/2024	RICOH USA, INC	11.67	RMS MP40555P 60 MONTH S/N #: C84387770 - ADDITIONAL IMAGES
453	844867	R	10/8/2024	RICOH USA, INC	64.27	SEA@OLSON PRO82005 60 MONTH S/N #: C84387998 - ADDITIONAL
454	844867	R	10/8/2024	RICOH USA, INC	57.12	NEILL PRO82005 60 MONTH S/N #: C84387713 - ADDITIONAL
455	844867	R	10/8/2024	RICOH USA, INC	123.04	ESC/PRINT SHOP- 60 MONTH S/N#: C84388015 - ADDITIONAL
456	844867	R	10/8/2024	RICOH USA, INC	4,977.94	ESC/PRINT SHOP- 60 MONTH S/N#: C84388015 - ADDITIONAL
457	844867	R	10/8/2024	RICOH USA, INC	-181.94	COOPER MP7503 60 MONTH S/N #: C84387960 - ADDITIONAL
458	844867	R	10/8/2024	RICOH USA, INC	54.12	MEADOW LK PRO82005 60 MONTH S/N #: C84387753 - ADDITIONAL
459	844867	R	10/8/2024	RICOH USA, INC	34.73	RMS PRO82005 60 MONTH S/N #: C84387712/C84387709 -
460	844867	R	10/8/2024	RICOH USA, INC	34.73	PLYMOUTH PRO82005 60 MONTH S/N#: C84390336 - ADDITIONAL
461	844867	R	10/8/2024	RICOH USA, INC	-564.13	COOPER PRO82005 60 MONTH S/N #: C84390298 - ADDITIONAL
462	844867	R	10/8/2024	RICOH USA, INC	207.18	FAIR - 60 MONTH LEASE HIGH VOLUME COPIER S/N #: C84368661
463	844867	R	10/8/2024	RICOH USA, INC	110.30	Ricoh IM 3500 60 Month Copier Lease for ECSE at New Hope
464	844867	R	10/8/2024	RICOH USA, INC	26.47	Ricoh IM 3500 60 Month Copier Lease for ECSE at New Hope
465	844867	R	10/8/2024	RICOH USA, INC	43.32	MEADOW LAKE'S RICOH COPIER LEASE S/N #: C84384075
466	844867	R	10/8/2024	RICOH USA, INC	10.15	Copier/fax for SEA Office - ADDITIONAL IMAGES
467	844867	R	10/8/2024	RICOH USA, INC	12.59	COPY MACHINE S/N #: C26000245 - ADDITIONAL IMAGES
468	844867	R	10/8/2024	RICOH USA, INC	128.54	Ricoh Copier Refresh FAIR School S/N #: C84335969 -
469	844867	R	10/8/2024	RICOH USA, INC	111.46	Sandburg Middle School S/N #: C84335967 - ADDITIONAL
470	844867	R	10/8/2024	RICOH USA, INC	167.64	Ricoh Copier Refresh Fair School @ Pilgrim Lane S/N#:
471	844867	R	10/8/2024	RICOH USA, INC	401.40	IKON OFFICE COPIER - ADDITIONAL IMAGES
472	844867	R	10/8/2024	RICOH USA, INC	18.56	RICOH COPIER FOR WAREHOUSE - ADDITIONAL IMAGES
473	844867	R	10/8/2024	RICOH USA, INC	30.96	PAYROLL S/N #: C84155253 - ADDITIONAL IMAGES
474	844867	R	10/8/2024	RICOH USA, INC	34.55	Copier for Athletic office S/N #: C84297107 - ADDITIONAL
475	844867	R	10/8/2024	RICOH USA, INC	87.05	FAIR - 60 MONTH LEASE HIGH VOLUME COPIER S/N #: C84368661
476	844867	R	10/8/2024	RICOH USA, INC	60.75	NHLC SCREENING - ADDITIONAL IMAGES
477	844867	R	10/8/2024	RICOH USA, INC	240.03	CLC - ADULT ROOM 8 S/N #: C84309936 - ADDITIONAL IMAGES
478	844867	R	10/8/2024	RICOH USA, INC	109.41	IM4000 S/N #: C84398099 EARLY CHILDOOD - ADDITIONAL IMAGES
479	844867	R	10/8/2024	RICOH USA, INC	9.30	ENROLLMENT CENTER S/N #: C84390487 - ADDITIONAL IMAGES
480	844867	R	10/8/2024	RICOH USA, INC	46.56	NHLC ECFE OFFICE - ADDITIONAL IMAGES
481	844867	R	10/8/2024	RICOH USA, INC	44.89	ESC - 1ST FLOOR COPIER IM5000 S/N #: C84351806 -
482	844867	R	10/8/2024	RICOH USA, INC	1.32	NEW HOPE LEARNING CENTER, MEDIA 1ST FLR S/N#: C84352369 -
483	844867	R	10/8/2024	RICOH USA, INC	5.54	WAREHOUSE - COPY MACHINE S/N#: C84301756 - ADDITIONAL
484	844867	R	10/8/2024	RICOH USA, INC	41.69	COOPER OFFICE - MP 30555PDF S/N #: C84297466 - ADDITIONAL
485	844868	R	10/8/2024	ROCKALINGUA INC	299.00	RockAlingua 1 year teacher PRO subscription for Barbara
486	844869	R	10/8/2024	RTECH SOLUTIONS	222.00	iPad Repairs Blanket PO
487	844870	R	10/8/2024	SCHOOL SPECIALTY, LLC	91.26	Classroom supplies
488	844870	R	10/8/2024	SCHOOL SPECIALTY, LLC	2,290.96	Art Supply Order
489	844871	R	10/8/2024	SEESAW LEARNING INC	528.55	Renewal Subscription
490	844871	R	10/8/2024	SEESAW LEARNING INC	21,069.29	Renewal Subscription
491	844871	R	10/8/2024	SEESAW LEARNING INC	432.45	Renewal Subscription
492	844871	R	10/8/2024	SEESAW LEARNING INC	2,402.51	Renewal Subscription
493	844871	R	10/8/2024	SEESAW LEARNING INC	1,249.31	Renewal Subscription
494	844871	R	10/8/2024	SEESAW LEARNING INC	192.20	Renewal Subscription
495	844872	R	10/8/2024	SOCIAL MORPHOLOGY, LLC	4,979.00	SFM orders- fire extinguisher inventory
496	844873	R	10/8/2024	SOUTHPAW ENTERPRISES INC	275.00	NHLC Motor Room equipment
497	844874	R	10/8/2024	SOUTHERN MINNESOTA INSPECTION CO. LLC	11,859.60	Districtwide Annual Inspections: Auto lifts, Basketball
498	844875	R	10/8/2024	SPS COMPANIES, INC	182.34	RESTOCK - Toilet Seats
499	844875	R	10/8/2024	SPS COMPANIES, INC	43.32	RESTOCK - Toilet Seats
500	844885	R	10/8/2024	STAPLES ADVANTAGE	245.78	Ink for Nicole Plagge per Shane Scepurek's request
501	844885	R	10/8/2024	STAPLES ADVANTAGE	485.39	Toner for Color Printer
502	844885	R	10/8/2024	STAPLES ADVANTAGE	149.50	Toner for Color Printer
503	844885	R	10/8/2024	STAPLES ADVANTAGE	562.00	Toner for 'Facilities & Operations' Office
504	844885	R	10/8/2024	STAPLES ADVANTAGE	33.80	Warren - labels
505	844885	R	10/8/2024	STAPLES ADVANTAGE	1,494.50	Toner for 'Facilities & Operations' Office
506	844885	R	10/8/2024	STAPLES ADVANTAGE	116.38	Chalmers - labels
507	844885	R	10/8/2024	STAPLES ADVANTAGE	25.78	Warren - labels
508	844885	R	10/8/2024	STAPLES ADVANTAGE	116.71	Adams - ink
509	844885	R	10/8/2024	STAPLES ADVANTAGE	30.50	general office
510	844885	R	10/8/2024	STAPLES ADVANTAGE	27.92	Supplies for Schools
511	844885	R	10/8/2024	STAPLES ADVANTAGE	38.38	general office
512	844885	R	10/8/2024	STAPLES ADVANTAGE	25.14	general office
513	844885	R	10/8/2024	STAPLES ADVANTAGE	53.98	general office
514	844885	R	10/8/2024	STAPLES ADVANTAGE	164.33	Warren - ink
515	844885	R	10/8/2024	STAPLES ADVANTAGE	350.56	Office
516	844885	R	10/8/2024	STAPLES ADVANTAGE	12.20	Office
517	844885	R	10/8/2024	STAPLES ADVANTAGE	770.54	Supplies for Schools
518	844885	R	10/8/2024	STAPLES ADVANTAGE	363.56	Supplies for Schools
519	844885	R	10/8/2024	STAPLES ADVANTAGE	723.93	Supplies for Schools
520	844885	R	10/8/2024	STAPLES ADVANTAGE	51.57	PAYROLL
521	844885	R	10/8/2024	STAPLES ADVANTAGE	23.89	Office
522	844885	R	10/8/2024	STAPLES ADVANTAGE	7.64	Office
523	844885	R	10/8/2024	STAPLES ADVANTAGE	98.40	white construction paper

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
524	844885	R	10/8/2024	STAPLES ADVANTAGE	637.03	Supplies
525	844885	R	10/8/2024	STAPLES ADVANTAGE	57.79	Office Supplies / Lounge Supplies
526	844885	R	10/8/2024	STAPLES ADVANTAGE	12.44	fall science order 9th grade
527	844885	R	10/8/2024	STAPLES ADVANTAGE	9.97	fall science order 9th grade
528	844885	R	10/8/2024	STAPLES ADVANTAGE	5.99	Office Supplies / Lounge Supplies
529	844885	R	10/8/2024	STAPLES ADVANTAGE	11.65	fall science order 9th grade
530	844885	R	10/8/2024	STAPLES ADVANTAGE	9.34	fall science order 9th grade
531	844885	R	10/8/2024	STAPLES ADVANTAGE	191.78	Supplies
532	844885	R	10/8/2024	STAPLES ADVANTAGE	53.29	Supply Order
533	844885	R	10/8/2024	STAPLES ADVANTAGE	39.96	Cockett - office supplies
534	844885	R	10/8/2024	STAPLES ADVANTAGE	37.80	Parrish - supplies
535	844885	R	10/8/2024	STAPLES ADVANTAGE	199.86	Supplies
536	844885	R	10/8/2024	STAPLES ADVANTAGE	11.57	Warren - office supplies
537	844885	R	10/8/2024	STAPLES ADVANTAGE	350.97	Warren - office supplies
538	844885	R	10/8/2024	STAPLES ADVANTAGE	2,119.83	toner
539	844885	R	10/8/2024	STAPLES ADVANTAGE	595.66	toner
540	844885	R	10/8/2024	STAPLES ADVANTAGE	37.88	Neill-Catalyst
541	844885	R	10/8/2024	STAPLES ADVANTAGE	142.25	School supply order
542	844885	R	10/8/2024	STAPLES ADVANTAGE	188.75	Department supplies for FACS
543	844885	R	10/8/2024	STAPLES ADVANTAGE	30.09	toner
544	844885	R	10/8/2024	STAPLES ADVANTAGE	245.99	Printer parts supplies
545	844885	R	10/8/2024	STAPLES ADVANTAGE	32.99	AVID and class folders supplies
546	844885	R	10/8/2024	STAPLES ADVANTAGE	20.39	toner
547	844885	R	10/8/2024	STAPLES ADVANTAGE	71.74	Supplies
548	844885	R	10/8/2024	STAPLES ADVANTAGE	45.51	AVID and class folders supplies
549	844885	R	10/8/2024	STAPLES ADVANTAGE	116.71	Olsen - ink
550	844885	R	10/8/2024	STAPLES ADVANTAGE	92.90	office supplies
551	844885	R	10/8/2024	STAPLES ADVANTAGE	260.85	Media Center
552	844885	R	10/8/2024	STAPLES ADVANTAGE	29.69	Printer parts supplies
553	844885	R	10/8/2024	STAPLES ADVANTAGE	316.72	staples order for Art
554	844885	R	10/8/2024	STAPLES ADVANTAGE	258.27	toner
555	844885	R	10/8/2024	STAPLES ADVANTAGE	520.35	24" Photo paper
556	844885	R	10/8/2024	STAPLES ADVANTAGE	108.47	OFFICE/SUPPLIES
557	844885	R	10/8/2024	STAPLES ADVANTAGE	148.84	fall art dept order
558	844887	R	10/8/2024	STERICYCLE, INC	196.02	BLANKET ORDER FOR SHREDDING NEEDS
559	844887	R	10/8/2024	STERICYCLE, INC	24.24	BLANKET ORDER FOR SHREDDING NEEDS
560	844887	R	10/8/2024	STERICYCLE, INC	64.58	BLANKET ORDER FOR SHREDDING NEEDS
561	844887	R	10/8/2024	STERICYCLE, INC	51.66	BLANKET ORDER FOR SHREDDING NEEDS
562	844887	R	10/8/2024	STERICYCLE, INC	51.66	BLANKET ORDER FOR SHREDDING NEEDS
563	844887	R	10/8/2024	STERICYCLE, INC	60.27	BLANKET ORDER FOR SHREDDING NEEDS
564	844887	R	10/8/2024	STERICYCLE, INC	43.06	BLANKET ORDER FOR SHREDDING NEEDS
565	844887	R	10/8/2024	STERICYCLE, INC	55.28	BLANKET ORDER FOR SHREDDING NEEDS
566	844887	R	10/8/2024	STERICYCLE, INC	43.06	BLANKET ORDER FOR SHREDDING NEEDS
567	844887	R	10/8/2024	STERICYCLE, INC	51.66	BLANKET ORDER FOR SHREDDING NEEDS
568	844887	R	10/8/2024	STERICYCLE, INC	55.28	BLANKET ORDER FOR SHREDDING NEEDS
569	844887	R	10/8/2024	STERICYCLE, INC	77.48	BLANKET ORDER FOR SHREDDING NEEDS
570	844887	R	10/8/2024	STERICYCLE, INC	51.66	BLANKET ORDER FOR SHREDDING NEEDS
571	844887	R	10/8/2024	STERICYCLE, INC	43.06	BLANKET ORDER FOR SHREDDING NEEDS
572	844887	R	10/8/2024	STERICYCLE, INC	43.06	BLANKET ORDER FOR SHREDDING NEEDS
573	844887	R	10/8/2024	STERICYCLE, INC	24.23	BLANKET ORDER FOR SHREDDING NEEDS
574	844887	R	10/8/2024	STERICYCLE, INC	51.66	BLANKET ORDER FOR SHREDDING NEEDS
575	844887	R	10/8/2024	STERICYCLE, INC	97.01	BLANKET ORDER FOR SHREDDING NEEDS
576	844887	R	10/8/2024	STERICYCLE, INC	104.21	BLANKET ORDER FOR SHREDDING NEEDS
577	844887	R	10/8/2024	STERICYCLE, INC	204.27	BLANKET ORDER FOR SHREDDING NEEDS
578	844888	R	10/8/2024	THE RETROFIT COMPANIES, INC	193.29	2024-2025 Retrofit Companies (Hazardous Waste Removal)- LVE
579	844888	R	10/8/2024	THE RETROFIT COMPANIES, INC	189.49	2024-2025 Retrofit Companies (Hazardous Waste Removal)- SON
580	844889	R	10/8/2024	TRUSTWORTHY GLASS	480.00	MLE - Purchase & Labor of 8 Pet Screens Black
581	844892	R	10/8/2024	TWIN CITY HARDWARE CO., INC.	3,479.05	District-wide blanket PO for the repair and maintenance of
582	844892	R	10/8/2024	TWIN CITY HARDWARE CO., INC.	998.88	District-wide blanket PO for the repair and maintenance of
583	844892	R	10/8/2024	TWIN CITY HARDWARE CO., INC.	1,700.00	District-wide blanket PO for the repair and maintenance of
584	844892	R	10/8/2024	TWIN CITY HARDWARE CO., INC.	4,200.00	SMS - Door # 1 120VAC/DC-ALU Closer-Auto, EQ,GR1 price
585	844894	R	10/8/2024	TWIN CITIES BOILER REPAIR	2,950.00	NEI - TCBR - Twin Cities Boiler Repair Inc to
586	844894	R	10/8/2024	TWIN CITIES BOILER REPAIR	3,420.00	AHS - TCBR - Twin Cities Boiler Repair Inc, to repair
587	844895	R	10/8/2024	TYLER TECHNOLOGIES INC	615.00	Web based Software for Transportation for Tyler Tech
588	844895	R	10/8/2024	TYLER TECHNOLOGIES INC	615.00	Web based Software for Transportation for Tyler Tech
589	844895	R	10/8/2024	TYLER TECHNOLOGIES INC	205.00	Web based Software for Transportation for Tyler Tech
590	844895	R	10/8/2024	TYLER TECHNOLOGIES INC	205.00	Web based Software for Transportation for Tyler Tech
591	844896	R	10/8/2024	VERIZON WIRELESS	45.02	Blanket order for AHS & CHS online ticketing through
592	844896	R	10/8/2024	VERIZON WIRELESS	45.02	Blanket order for AHS & CHS online ticketing through
593	844897	R	10/8/2024	WH SECURITY, LLC	20.50	LAKEVIEW - ELEVATOR DIALER
594	844897	R	10/8/2024	WH SECURITY, LLC	61.50	LAKEVIEW - ELEVATOR DIALER
595	844898	R	10/8/2024	ZAHL EQUIPMENT CO	6,850.00	Districtwide UST fuel oil testing
596	844899	R	10/8/2024	ZANER-BLOSER	3,562.07	St. Raphael Non-Public Textbook Order-FY25
597	844900	R	10/8/2024	BERWALD ROOFING CO., INC	790.00	LTFM - Sonnesyn
598	844901	R	10/8/2024	BRUSH MASTERS	6,724.00	Repair and repaint damaged walls at Northport Elementary
599	844901	R	10/8/2024	BRUSH MASTERS	5,375.00	Repair damaged walls in Board Room and repaint.
600	844901	R	10/8/2024	BRUSH MASTERS	918.00	Repair and Repaint damaged wall (RMS) and doors (Armstrong)
601	844901	R	10/8/2024	BRUSH MASTERS	2,000.00	Repair and Repaint damaged wall (RMS) and doors (Armstrong)
602	844902	R	10/8/2024	BUILDING CONTROLS GROUP, LLC	7,151.66	BLANKET - CONTROLS/ MATERIAL - RMS
603	844902	R	10/8/2024	BUILDING CONTROLS GROUP, LLC	294.49	BLANKET - CONTROLS/ MATERIAL
604	844903	R	10/8/2024	CUSTOM DRYWALL	2,789.00	Repair and repaint damaged walls at SEA Olson
605	844904	R	10/8/2024	DK CONCRETE, LLC	800.00	Concrete Repair - FAIR Pilgrim Lane
606	844905	R	10/8/2024	INFRARED CONSULTING SERVICES	1,507.00	LTFM Infrared Roof Study - Various facilities
607	844905	R	10/8/2024	INFRARED CONSULTING SERVICES	1,426.00	LTFM Infrared Roof Study - Various facilities
608	844905	R	10/8/2024	INFRARED CONSULTING SERVICES	1,544.00	LTFM Infrared Roof Study - Various facilities
609	844905	R	10/8/2024	INFRARED CONSULTING SERVICES	1,834.00	LTFM Infrared Roof Study - Various facilities
610	844905	R	10/8/2024	INFRARED CONSULTING SERVICES	1,410.00	LTFM Infrared Roof Study - Various facilities

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1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
611	844905	R	10/8/2024	INFRARED CONSULTING SERVICES	1,678.00	LTFM Infrared Roof Study - Various facilities
612	844905	R	10/8/2024	INFRARED CONSULTING SERVICES	1,923.00	LTFM Infrared Roof Study - Various facilities
613	844906	R	10/8/2024	INSPEC INC	3,000.00	Civil Design and Construction Administration Services for
614	844906	R	10/8/2024	INSPEC INC	3,500.00	Civil Design Services for Cooper and Armstrong High Schools
615	844907	R	10/8/2024	KRAUS-ANDERSON CONSTRUCTION COMPANY	89,450.12	MEADOW LK ELEMENTARY 2023 LTFM
616	844907	R	10/8/2024	KRAUS-ANDERSON CONSTRUCTION COMPANY	11,038.25	FAIR CRYSTAL 2025 LTFM
617	844907	R	10/8/2024	KRAUS-ANDERSON CONSTRUCTION COMPANY	71,676.18	SONESYN ELEMENTARY 2024 LTFM
618	844907	R	10/8/2024	KRAUS-ANDERSON CONSTRUCTION COMPANY	14,455.75	RMS 2024 LTFM
619	844908	R	10/8/2024	LAWAL SCOTT ERICKSON ARCHITECTS, INC.	8,007.06	Meadow Lake - Arch design services for LTFM construction
620	844909	R	10/8/2024	NORTHLAND MECHANICAL CONTRACTORS, INC.	1,771.00	LTFM Lakeview - Removal of abandoned condensate lines at
621	844910	R	10/8/2024	NORTHWEST ASPHALT, INC.	395,473.12	SEA@OLSON ASPHALT PAVING
622	844911	R	10/8/2024	OPN ARCHITECTS	14,426.25	Professional Services: Neill Elementary Schematic Design
623	844911	R	10/8/2024	OPN ARCHITECTS	20,113.75	Professional Services: FAIR Crystal Architectural Design
624	844912	R	10/8/2024	PALMER WEST CONSTRUCTION CO.	4,500.00	LTFM Armstrong - Roof Leak
625	844912	R	10/8/2024	PALMER WEST CONSTRUCTION CO.	975.00	LTFM Armstrong - Roof Leak
626	844914	R	10/8/2024	ROOF SPEC INC	5,525.00	Roofing - at Robbinsdale Spanish Immersion - Phase 1/3
627	844914	R	10/8/2024	ROOF SPEC INC	10,782.30	Roofing - at Robbinsdale Spanish Immersion - Phase 1/3
628	844914	R	10/8/2024	ROOF SPEC INC	2,228.10	LTFM Roofing - Armstrong High School, proposal includes:
629	844914	R	10/8/2024	ROOF SPEC INC	7,608.90	LTFM Roofing Project at RMS
630	844915	R	10/8/2024	SOCIAL MORPHOLOGY, LLC	2,943.92	LTFM Architectural Services - Sonnesyn Elementary School
631	844916	R	10/8/2024	A1 RENT IT, BROADWAY TENT & EVENT	220.00	GRILL, PROPANE W/HOOD, PROPANE GAS
632	844917	R	10/8/2024	ALL SPORT PHOTOGRAPHY	200.00	CHS VOLLEYBALL SENIOR BANNERS
633	844918	R	10/8/2024	ANCOM COMMUNICATIONS INC	1,342.30	WALKIES AND NEW BATTERIES, SHIPPING
634	844919	R	10/8/2024	ANDERSON, TODD	85.00	VARSITY BOYS SOCCER - COOPER VS BROOKLYN CENTER
635	844920	R	10/8/2024	AVIBEN	691.98	403(b) ADMIN & COMPLIANCE SERVICE MONTHLY FEE OCTOBER, 2024
636	844921	R	10/8/2024	B&H MUSIC PUBLISHING, INC	334.00	RENTAL FEE FOR ORCHESTRA LIVE FALL MUSIC FESTIVAL
637	844922	R	10/8/2024	BASH, MICHAEL	70.00	BOYS SOCCER 9TH OFFICIAL
638	844923	R	10/8/2024	BERG, ADAM	125.00	VARSITY FOOTBALL - COOPER VS MPLS SOUTHWEST
639	844925	R	10/8/2024	BLAZERWORKS	2,720.00	PERIOD END DATE 9/8/2024: FOR PARAPROFESSIONALS, KARLIE
640	844925	R	10/8/2024	BLAZERWORKS	2,720.00	PERIOD END DATE 9/8/2024: FOR PARAPROFESSIONALS, KARLIE
641	844925	R	10/8/2024	BLAZERWORKS	2,720.00	PERIOD END DATE 9/8/2024: FOR PARAPROFESSIONALS, KARLIE
642	844925	R	10/8/2024	BLAZERWORKS	46,840.63	PERIOD END DATE 9/8/2024: FOR PARAPROFESSIONALS, KARLIE
643	844925	R	10/8/2024	BLAZERWORKS	6,976.48	PERIOD END DATE 9/8/2024: FOR PARAPROFESSIONALS, KARLIE
644	844925	R	10/8/2024	BLAZERWORKS	3,400.00	PERIOD END DATE 9/15/2024: FOR PARAPROFESSIONALS, KARLIE
645	844925	R	10/8/2024	BLAZERWORKS	3,400.00	PERIOD END DATE 9/15/2024: FOR PARAPROFESSIONALS, KARLIE
646	844925	R	10/8/2024	BLAZERWORKS	3,400.00	PERIOD END DATE 9/15/2024: FOR PARAPROFESSIONALS, KARLIE
647	844925	R	10/8/2024	BLAZERWORKS	54,679.78	PERIOD END DATE 9/15/2024: FOR PARAPROFESSIONALS, KARLIE
648	844925	R	10/8/2024	BLAZERWORKS	8,583.34	PERIOD END DATE 9/15/2024: FOR PARAPROFESSIONALS, KARLIE
649	844926	R	10/8/2024	BLOOMQUIST, MARY	9.80	REFUND TO CHECK #8164 FOR ENROLLMENT IN BEGINNING CROCHET
650	844927	R	10/8/2024	CAPTIVATE MEDIA + CONSULTING	5,049.00	VIDEO RETAINER FOR AUG. 2024
651	844928	R	10/8/2024	CITY OF PLYMOUTH	800.00	PMS- FALSE ALARM #'S: 13-16; OCCURED ON: 09.02.2024,
652	844929	R	10/8/2024	CONCORDIA UNIVERSITY	1,000.00	SANDHOFF MEMORIAL SCHOLARSHIP FOR POI
653	844930	R	10/8/2024	DELASALLE HIGH SCHOOL	100.00	BOYS CROSS COUNTRY INVITATIONAL - 9/10/24
654	844930	R	10/8/2024	DELASALLE HIGH SCHOOL	100.00	GIRLS CROSS COUNTRY INVITATIONAL - 9/10/24
655	844931	R	10/8/2024	DUFFY, PATRICK	9,000.00	PRESENT TWO DARE 2 BE REAL TRAINING SESSIONS FOR A&I ON
656	844932	R	10/8/2024	EDWARDS, NICHOLAS	125.00	VARSITY FOOTBALL - COOPER VS MPLS SOUTHWEST
657	844933	R	10/8/2024	EMI AUDIO, INC	3,284.65	AUG 26TH, 2024 STAFF WELCOME BACK AUDIO/VISUAL PRODUCTION
658	844934	R	10/8/2024	EVENSON, CHAD	125.00	VARSITY FOOTBALL OFFICIAL
659	844935	R	10/8/2024	FEIL, CRAIG	60.00	GIRLS SWIM OFFICIAL
660	844936	R	10/8/2024	FIEBIGER, ROLF	89.00	9 FOOTBALL OFFICIAL
661	844937	R	10/8/2024	FRANCZAK, JOHN	89.00	JV FOOTBALL OFFICIAL
662	844938	R	10/8/2024	FRANTA, THOMAS	125.00	VARSITY FOOTBALL OFFICIAL
663	844939	R	10/8/2024	FUTURE FARMS OF AMERICA O MN MINNESOTA	200.00	REGION 4 CHAPTER FEE
664	844940	R	10/8/2024	GBR INTERPRETING AND TRANSLATION SERVICES	13,440.00	DISTRICT OPEN HOUSE K-12
665	844941	R	10/8/2024	GHEORGHIAN, MIHAIL	70.00	BOYS SOCCER B OFFICIAL
666	844941	R	10/8/2024	GHEORGHIAN, MIHAIL	70.00	BOYS SOCCER JV OFFICIAL
667	844942	R	10/8/2024	GROTH MUSIC CO	71.44	SHINE ON ME- TBB HAL LEONARD
668	844943	R	10/8/2024	GUSTAFSON, ZACHARY	125.00	VARSITY FOOTBALL OFFICIAL - COOPER VS MPLS SOUTHWEST
669	844946	R	10/8/2024	HAMMER SPORTS, LLC	170.00	MS VOLLEYBALL OFFICIAL - 7TH & 8TH
670	844946	R	10/8/2024	HAMMER SPORTS, LLC	170.00	7TH AND 8TH GRADE VOLLEYBALL REFS
671	844946	R	10/8/2024	HAMMER SPORTS, LLC	120.00	GIRLS VOLLEYBALL OFFICIALS
672	844946	R	10/8/2024	HAMMER SPORTS, LLC	60.00	HS VOLLEYBALL OFFICIALS- COOPER VS. COLUMBIA HEIGHTS-
673	844946	R	10/8/2024	HAMMER SPORTS, LLC	240.00	GIRLS VOLLEYBALL OFFICIALS
674	844946	R	10/8/2024	HAMMER SPORTS, LLC	60.00	GIRLS VOLLEYBALL OFFICIALS
675	844946	R	10/8/2024	HAMMER SPORTS, LLC	1,090.00	GIRLS VOLLEYBALL OFFICIALS
676	844946	R	10/8/2024	HAMMER SPORTS, LLC	60.00	GIRLS VOLLEYBALL OFFICIALS - 9/16/2024 - COOPER VS. HOLY
677	844946	R	10/8/2024	HAMMER SPORTS, LLC	340.00	MS 7TH AND 8TH GRADE VOLLEYBALL REFS FOR 9/23 AND 9/25
678	844946	R	10/8/2024	HAMMER SPORTS, LLC	240.00	GIRLS VOLLEYBALL OFFICIALS
679	844947	R	10/8/2024	HARRIS, DENNIS	125.00	BOYS VARSITY FOOTBALL OFFICIAL
680	844948	R	10/8/2024	HAY, THAVRAK	70.00	BOYS SOCCER B OFFICIAL
681	844948	R	10/8/2024	HAY, THAVRAK	70.00	BOYS SOCCER 9TH OFFICIAL
682	844949	R	10/8/2024	HICKS, JOSHUA	125.00	JV FB OFFICIAL
683	844950	R	10/8/2024	HILLMAN, KEVIN	125.00	9TH FOOTBALL OFFICIAL
684	844951	R	10/8/2024	HOUSE OF NOTE, INC.	75.00	VIOLIN CASE CHS
685	844951	R	10/8/2024	HOUSE OF NOTE, INC.	140.00	STRING REPAIRS ZL
686	844952	R	10/8/2024	ANOKA HIGH SCHOOL	225.00	BOYS CROSS COUNTRY FEE - INVITIATIONAL
687	844952	R	10/8/2024	ANOKA HIGH SCHOOL	225.00	GIRLS CROSS COUNTRY FEE INVITIATIONAL
688	844953	R	10/8/2024	ISD#191 BURNSVILLE HIGH SCHOOL	110.00	BOYS JV CROSS COUNTRY MEET 9.19.24
689	844953	R	10/8/2024	ISD#191 BURNSVILLE HIGH SCHOOL	110.00	BOYS VARSITY CROSS COUNTRY MEET 9.19.24
690	844953	R	10/8/2024	ISD#191 BURNSVILLE HIGH SCHOOL	110.00	GIRLS JV CROSS COUNTRY MEET 9.19.24
691	844954	R	10/8/2024	ISD 272 EDEN PRAIRIE SCHOOL	315.00	HUG HOME VISITING WITH ISD #272 DURING SEPTEMBER 2024
692	844955	R	10/8/2024	MINNETONKA AREA SCHOOLS ECFE	210.00	HUG HOME VISITING WITH ISD #276 DURING AUGUST 2024
693	844956	R	10/8/2024	ISD#279 OSSEO HIGH SCHOOL	200.00	BOYS VARSITY CROSS COUNTRY MEET - OSSEO HIGH SCHOOL
694	844956	R	10/8/2024	ISD#279 OSSEO HIGH SCHOOL	200.00	GIRLS VARSITY CROSS COUNTRY MEET - OSSEO HIGH SCHOOL
695	844957	R	10/8/2024	ISD 287	4,474.22	SEPTEMBER 2024: SPECIAL EDUCATION, TEACHING & LEARNING,
696	844957	R	10/8/2024	ISD 287	9,952.16	SEPTEMBER 2024: SPECIAL EDUCATION, TEACHING & LEARNING,
697	844957	R	10/8/2024	ISD 287	4,560.79	SEPTEMBER 2024: SPECIAL EDUCATION, TEACHING & LEARNING,

Robbinsdale Area Schools
Board Disbursement Report
October 8th, 2024

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
698	844957	R	10/8/2024	ISD 287	13,727.98	SEPTEMBER 2024: SPECIAL EDUCATION, TEACHING & LEARNING,
699	844957	R	10/8/2024	ISD 287	74,792.97	SEPTEMBER 2024: SPECIAL EDUCATION, TEACHING & LEARNING,
700	844957	R	10/8/2024	ISD 287	56,533.65	SEPTEMBER 2024: SPECIAL EDUCATION, TEACHING & LEARNING,
701	844957	R	10/8/2024	ISD 287	13,682.38	SEPTEMBER 2024: SPECIAL EDUCATION, TEACHING & LEARNING,
702	844957	R	10/8/2024	ISD 287	11,245.35	SEPTEMBER 2024: SPECIAL EDUCATION, TEACHING & LEARNING,
703	844957	R	10/8/2024	ISD 287	462.09	SEPTEMBER 2024: SPECIAL EDUCATION, TEACHING & LEARNING,
704	844958	R	10/8/2024	KHANAL, ABINASH	70.00	BOYS SOCCER JV OFFICIAL
705	844959	R	10/8/2024	KOCKELMAN, DEAN	125.00	VARSITY FOOTBALL OFFICIAL
706	844960	R	10/8/2024	LARSON, JAMES	89.00	JV FOOTBALL OFFICIAL
707	844961	R	10/8/2024	LEDER, JARROD	125.00	V FOOTBALL OFFICIAL
708	844962	R	10/8/2024	LEFLAR, JENNIFER	6.95	RETURNED BOOK
709	844963	R	10/8/2024	LONNIE, MITCHELL	125.00	VARSITY FOOTBALL OFFICIAL
710	844964	R	10/8/2024	MESPA - MN ELEMENTARY SCHOOL PRINCIPAL ASSOC	183.00	MESPA RENEWAL FOR KELLEY DELACRUZ
711	844964	R	10/8/2024	MESPA - MN ELEMENTARY SCHOOL PRINCIPAL ASSOC	972.00	MESPA RENEWAL FOR LEIA WARD
712	844965	R	10/8/2024	METRO VOLLEYBALL OFFICIAL ASSOCIATION, LLC	540.00	VOLLEYBALL OFFICIALS - 8/28/24 - COOPER VS ARMSTRONG,
713	844965	R	10/8/2024	METRO VOLLEYBALL OFFICIAL ASSOCIATION, LLC	810.00	VOLLEYBALL OFFICIALS- SEPTEMBER 12- VS COLUMBIA HEIGHTS,
714	844966	R	10/8/2024	MIDWAY CLEANERS	1,257.26	BAND UNIFORMS
715	844967	R	10/8/2024	MINNESOTA ELITE ASSIGNING LLC	472.00	LOWER LEVEL SOCCER OFFICIALS - ASSIGNR INVOICE - GIRLS
716	844967	R	10/8/2024	MINNESOTA ELITE ASSIGNING LLC	456.00	LOWER LEVEL SOCCER OFFICIALS - ASSIGNR INVOICE - BOYS GAMES
717	844967	R	10/8/2024	MINNESOTA ELITE ASSIGNING LLC	1,106.00	BOYS SOCCER OFFICIAL
718	844968	R	10/8/2024	MNABA	675.00	2024 MNABA CONFERENCE REGISTRATION
719	844969	R	10/8/2024	MN ASSOC FOR CHILDREN'S MENTAL HEALTH	3,897.00	REGISTRATION COST FOR 13 EARLY INTERVENTION STAFF TO MACMH
720	844970	R	10/8/2024	MONITA, MIKE	125.00	VARSITY FOOTBALL OFFICIAL - COOPER VS. MPLS SOUTHWEST
721	844971	R	10/8/2024	NCS PEARSON INC	55.75	GED TESTING SERVICES FOR JUNE 2024 (WOMEN'S)
722	844971	R	10/8/2024	NCS PEARSON INC	413.75	GED TESTING SERVICES FOR JUNE 2024 (MEN'S)
723	844972	R	10/8/2024	NEELY, LUNDSAY	71.55	NUTRITION SERVICES REFUND FOR SN & ON
724	844973	R	10/8/2024	NIESON, ANDREW	70.00	VARSITY SOCCER OFFICIAL
725	844974	R	10/8/2024	NORDLING, AARON	89.00	9 FOOTBALL OFFICIAL
726	844975	R	10/8/2024	ON SITE COMPANIES INC	28.00	SITE 001683-0001 SOFTBALL / SOCCER FIELDS - ADDITIONAL
727	844975	R	10/8/2024	ON SITE COMPANIES INC	196.00	SITE 001683-002 STADIUM TRACK - ADDITIONAL SERVICE
728	844975	R	10/8/2024	ON SITE COMPANIES INC	28.00	SITE 001683-0005 BACK FIELDS - ADDITIONAL SERVICE
729	844975	R	10/8/2024	ON SITE COMPANIES INC	147.57	SITE 001683-0002 STADIUM TRACK - ADDITIONAL UNITS
730	844976	R	10/8/2024	ORDWAY CENTER FOR THE PERFORMING ARTS	292.00	ORDWAY SCHOOL PERFORMANCE TICKETS - 73 - OCTOBER 23, 2024
731	844977	R	10/8/2024	ORUC, DZEVEDO	70.00	BOYS SOCCER OFFICIAL JV
732	844978	R	10/8/2024	PILGRIM DRY CLEANERS, INC	2,295.00	CHOIR ROBE CLEANING
733	844979	R	10/8/2024	PITNEY BOWES INC	15.00	MULTICARRIER SHIPPING
734	844980	R	10/8/2024	QUADIENT, INC	3,682.09	ENVELOPE PRINTER REPAIR
735	844981	R	10/8/2024	ROBBINSDALE CHAMBER OF COMMERCE	20.00	SEPTEMBER 2024 CHAMBER LUNCHEON FOR ANTHONY WILLIAMS
736	844982	R	10/8/2024	SCHMITT MUSIC COMPANY	64.95	FLIP FOLDER WINDOW, SLIDE O MIX RAPID COMFORT TROMBONE
737	844982	R	10/8/2024	SCHMITT MUSIC COMPANY	75.00	5 POKET FLIP FOLDER- 50, 5 POKET FLIP FOLDERS-(RETURNED
738	844983	R	10/8/2024	SCHOLASTIC INC	165.00	CRONIN - SCHOLASTIC NEWS ACCOUNT NO. 55427060
739	844984	R	10/8/2024	SMOKIN' J'S BBQ	250.00	FOOD TRUCK SERVICE FOR FAMILY NIGHT ON 9/17/24 ADDITIONAL
740	844984	R	10/8/2024	SMOKIN' J'S BBQ	520.00	ADD ON CHARGE FOR MEAL COVERAGE FOR 9/19 NOBLE FAMILY NIGHT
741	844985	R	10/8/2024	SPECTRUM SCREENPRINTING	472.25	STAFF T-SHIRTS
742	844986	R	10/8/2024	SQUIRE SHOPPE	6,950.11	STAFF/STUDENT T-SHIRTS
743	844987	R	10/8/2024	STREECH, MATTHEW	20.00	NUTRITION SERVICES REFUND FOR AS
744	844988	R	10/8/2024	SULLWOLD, MICHAEL	89.00	JV FOOTBALL OFFICIAL
745	844989	R	10/8/2024	SYMMETRY ENERGY SOLUTIONS, LLC	231.14	NATURAL GAS DELIVERIES- AUGUST 2024: CHS, NEI, LKV, MLE,
746	844989	R	10/8/2024	SYMMETRY ENERGY SOLUTIONS, LLC	180.05	NATURAL GAS DELIVERIES- AUGUST 2024: CHS, NEI, LKV, MLE,
747	844989	R	10/8/2024	SYMMETRY ENERGY SOLUTIONS, LLC	2,113.94	NATURAL GAS DELIVERIES- AUGUST 2024: CHS, NEI, LKV, MLE,
748	844989	R	10/8/2024	SYMMETRY ENERGY SOLUTIONS, LLC	419.92	NATURAL GAS DELIVERIES- AUGUST 2024: CHS, NEI, LKV, MLE,
749	844989	R	10/8/2024	SYMMETRY ENERGY SOLUTIONS, LLC	91.20	NATURAL GAS DELIVERIES- AUGUST 2024: CHS, NEI, LKV, MLE,
750	844989	R	10/8/2024	SYMMETRY ENERGY SOLUTIONS, LLC	349.20	NATURAL GAS DELIVERIES- AUGUST 2024: CHS, NEI, LKV, MLE,
751	844989	R	10/8/2024	SYMMETRY ENERGY SOLUTIONS, LLC	95.76	NATURAL GAS DELIVERIES- AUGUST 2024: CHS, NEI, LKV, MLE,
752	844989	R	10/8/2024	SYMMETRY ENERGY SOLUTIONS, LLC	224.97	NATURAL GAS DELIVERIES- AUGUST 2024: CHS, NEI, LKV, MLE,
753	844989	R	10/8/2024	SYMMETRY ENERGY SOLUTIONS, LLC	199.20	NATURAL GAS DELIVERIES- AUGUST 2024: CHS, NEI, LKV, MLE,
754	844989	R	10/8/2024	SYMMETRY ENERGY SOLUTIONS, LLC	242.50	NATURAL GAS DELIVERIES- AUGUST 2024: CHS, NEI, LKV, MLE,
755	844989	R	10/8/2024	SYMMETRY ENERGY SOLUTIONS, LLC	199.20	NATURAL GAS DELIVERIES- AUGUST 2024: CHS, NEI, LKV, MLE,
756	844989	R	10/8/2024	SYMMETRY ENERGY SOLUTIONS, LLC	181.20	NATURAL GAS DELIVERIES- AUGUST 2024: CHS, NEI, LKV, MLE,
757	844990	R	10/8/2024	TURNBULL, BLAINE	125.00	VARSITY FOOTBALL OFFICIAL - COOPER VS. MPLS SOUTHWEST
758	844991	R	10/8/2024	VISUAL IMPACT LLC	2,800.00	LEVY 24x36 FOAMCORE & LEVY 18x24 CARD
759	844992	R	10/8/2024	WEIDNER, ERICH	62.00	BOYS SOCCER OFFICIAL JV
760	844993	R	10/8/2024	WYLDE, JOHN	89.00	9 FOOTBALL OFFICIAL
761	844994	R	10/8/2024	YANG, SHAO	1,100.00	NUTRITION SERVICES REFUND FOR NV
762					\$1,744,928.96	



To: School Board and Dr. Teri Staloch, Superintendent
From: Valerie Milinkovich, Purchasing Program Director
Date: October 7, 2024
Re: Authorization of Issuance of Individual Procurement Cards (P-Cards)

Authorization of Issuance of Individual Procurement Cards (P-Cards)

The administration recommends the issuance of a Procurement Card to the following positions per Minnesota Statute 123B.02, subd. 23:

POSITION	QUANTITY	LOCATION
• Early Childhood Special Ed Support	1	New Hope LC

With this issuance, the district will have 31 active P-Cards in operation with Ramp-VISA

Recommendation

Approve and authorize issuance of the Individual Procurement Card (P-Card) listed above.

FUTURE EVENTS:

- **Policy Committee Meeting**

Wednesday, October 9, 2024

6:00 p.m. in the ESC Boardroom

- **No School - MEA Compensatory Break**

Thursday, October 17 and Friday, October 18, 2024



School Board of Robbinsdale Area Schools

Business Meeting – October 7, 2024

AGENDA SECTION: Adjourn Meeting

ITEM: 9. Adjourn Meeting

COMMENTS BY: ReNae Bowman, School Board Chair

Recommended Action: Adjourn the business meeting.

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

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

Abstentions: _____

Time Adjourned: _____