

School Board Business Meeting

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School Board of Robbinsdale Area Schools

Business Meeting - September 16, 2024

AGENDA SECTION: Call to Order

ITEM: Roll Call Attendance

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



School Board of Robbinsdale Area Schools

Business Meeting – October 21, 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 21, 2024

AGENDA SECTION: Rdale Proud

ITEM: 3. Showcase: Forest Elementary - Bike Bus

PRESENTED BY: Melissa Jackson, Principal of Forest Elementary

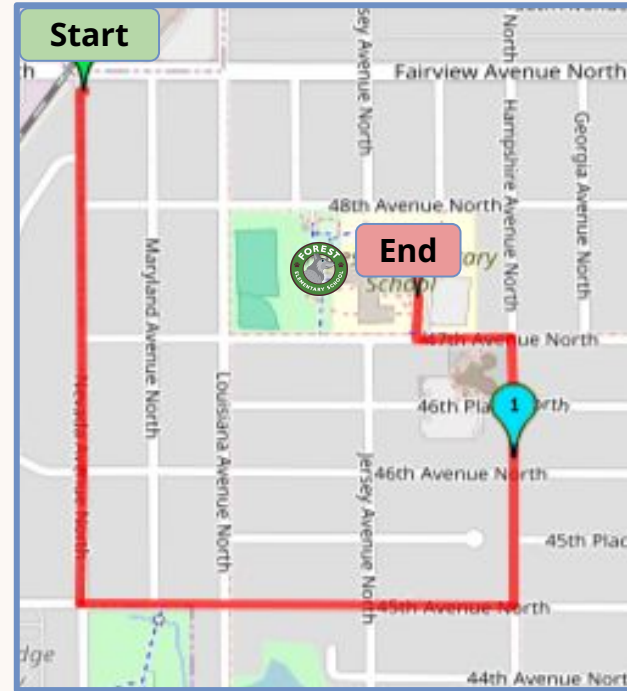
Ms. Jackson will present regarding Bike Bus at Forest Elementary. A Bike Bus is a group of adults and students who ride their bikes to school together. The Bike Bus concept was developed by Coach Sam Balto, a teacher in Portland, Oregon.

Forest Elementary Bike Bus



Fall 2024





What is a Bike Bus?

A Bike Bus is a group of adults and students who ride their bikes to school together. The Bike Bus concept was developed by Coach Sam Balto, a teacher in Portland, Oregon.

**BIKE BUS
WORLD**

Safety First!



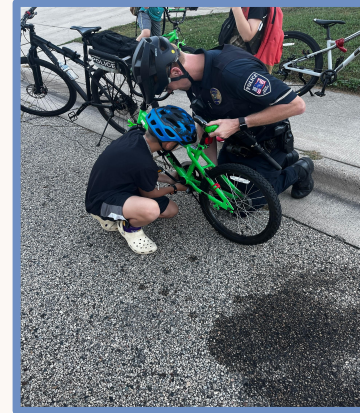
Adults enrolled
their students in
Bike Bus sharing
contact
information



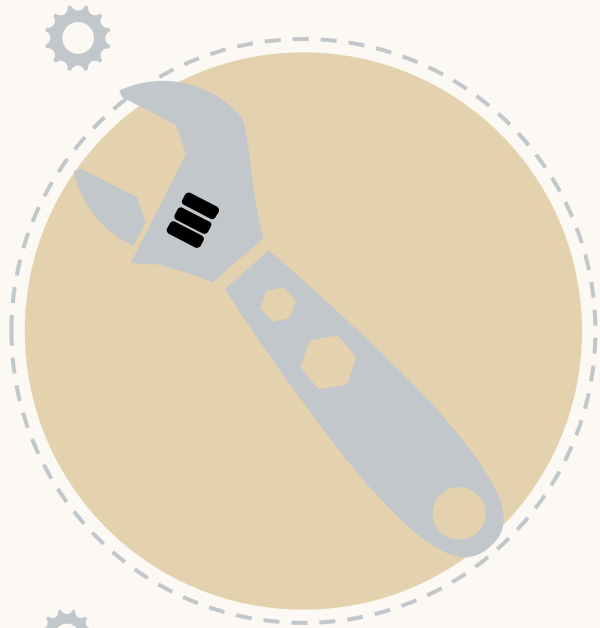
We were joined
by Officer Wilkes
and other
members of the
Crystal Police
Department



Helmets were
required and bike
locks encouraged



Remarks From students, staff, and families



Thanks!

10



sarah_henning@rdale.org



763-504-7918



@MusicWithMsHenning



School Board of Robbinsdale Area Schools

Business Meeting – October 21, 2024

AGENDA SECTION: Superintendent's Report

ITEM: 4. Superintendent's Report

PRESENTED BY: Dr. Teri Staloch, Superintendent

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



School Board of Robbinsdale Area Schools

Business Meeting – October 21, 2024

AGENDA SECTION: Review and Comment Discussion

ITEM: 5. Review and Comment Discussion

PRESENTED BY: Kristen Hoheisel, Chief Financial Officer

Ms. Hoheisel will provide information about the positive review and comment received from the Minnesota Department of Education (MDE) on September 4, 2024.



To: Members of the School Board
Teri Staloch, Superintendent
From: Kristen Hoheisel, Chief Financial Officer
Date: October 21, 2024
Re: Review and Comment Public Discussion

DISCUSSION: The district received a positive review and comment from MDE on September 4, 2024. Per Minnesota Statute 123B.71, Subd. 12, the school board must hold a public meeting to discuss the commissioner's review and comment before the referendum for bonds. Supplementary information shall be available to the public. A copy of the MN Statute 123B.71 and the Review and Comment are included for your review.



September 4, 2024

Dr. Teri Staloch, Superintendent
Robbinsdale Public School District, ISD #0281-01
4148 Winnetka Avenue N
New Hope, MN 55427-1288

Dear Dr. Staloch:

Minnesota Statutes, section 123B.71, requires a review and comment statement on the educational and economic advisability of your proposed school construction project. Information supplied by your school district and from Minnesota Department of Education sources is the basis of this review and comment. With this positive review and comment, voter and school board approval is required for Robbinsdale Public School District, Independent School District #0281-01, to proceed with the proposed projects.

The district shall publish a summary of the review and comment statement (the final page) in the legal newspaper of the district at least 48 days, but not more than 60 days, prior to holding a referendum for bonds or soliciting any bids for the construction, expansion, or remodeling of an educational facility. The department may request a statement certifying the publication, and require the submission, review, and approval of preliminary and final construction plans.

Minnesota Statutes, section 123B.71, requires the commissioner to include comments from residents of the school district in the review and comment. As of the date of this letter, no public comments have been received. In addition, Minnesota Statutes, section 123B.71, ***requires the school board hold a public meeting to discuss the review and comment prior to the date of the bond referendum election.***

Minnesota Statutes, section 123B.71, ***requires that a school district, prior to occupying a new or renovated facility after July 1, 2002, must submit a certification prepared by a system inspector to the commissioner and the building code official that will provide an occupancy permit.*** The certification must verify that the facility's installed or modified heating, ventilation, and air conditioning system operates according to design specifications and code, a system for monitoring outdoor airflow and total airflow of ventilation systems has been installed, and any installed or modified heating, ventilation, or air conditioning system provides an indoor air quality filtration system that meets ASHRAE (American Society of Heating, Refrigerating and Air-Conditioning Engineers) Standard 52.1.

If you have any questions, please contact Chris Kubesh, Education Finance specialist, at 651-582-8319 or chris.kubesh@state.mn.us. Thank you for working with us to improve school facilities for Minnesota students.

Sincerely,

A handwritten signature in black ink, appearing to read 'Willie L. Jett II'.

Willie L. Jett II
Commissioner

cc: ReNae Bowman, School Board Chair

Enclosure

**The Commissioner of the Department of Education
Review and Comment on the School Construction
Proposal of Robbinsdale Public School District, ISD #0281-01**

A review and comment must be provided on a school district construction project proposal before the district conducts a referendum, solicits bids, or issues bonds for the project. A project proposal has been submitted for review and comment according to requirements set forth in Minnesota Statutes, section 123B.71, subdivisions 9 and 10, and Minnesota Statutes, section 123B.72. The district provides the following information:

1. The geographic area and population to be served:
 - a. preschool through grade 12 student enrollment for the past five years, and
 - b. student enrollment projections for the next five years.
2. A list of existing school facilities:
 - a. by year constructed,
 - b. their uses, and
 - c. an assessment of the extent to which alternate facilities are available within school district boundaries and in adjacent school districts.
3. A list of specific deficiencies of the facility:
 - a. demonstrating the need for a new or renovated facility to be provided,
 - b. the process used to determine the deficiencies,
 - c. a list of those deficiencies that will and will not be addressed by the proposed projects,
 - d. a list of specific benefits that the new or renovated facility will provide to students, teachers, and community users served by the facility.
4. A description of the project, including:
 - a. specifications of site and outdoor space acreage,
 - b. square footage allocations for classrooms, laboratories and support spaces,
 - c. estimated expenditures for major portions of the project,
 - d. estimated changes in facility operating costs, and
 - e. dates the project will begin and be completed.
5. A specification of the source of project financing, including:
 - a. applicable statutory citations,
 - b. the scheduled date for a bond issue or school board action,
 - c. a schedule of payments, including debt service equalization aid, and
 - d. the effect of a bond issue on local property taxes by property class and valuation.
6. Documentation obligating the school district and contractors to comply with the following items:
 - a. Minnesota Statutes, section 471.345 governing municipal contracts,
 - b. sustainable design,
 - c. school facility commissioning under Minnesota Statutes, section 123B.72, certifying the plans and designs for heating, ventilating, air conditioning and air filtration for an extensively renovated or new facility meet or exceed current code standards, including ASHRAE air filtration Standard 52.1,
 - d. American National Standards Institute (ANSI) acoustical performance criteria, design requirements and guidelines for schools on maximum background noise levels and reverberation times,
 - e. state fire code,
 - f. chapter 326B governing building codes, and
 - g. consultation with affected government units about the impact of the project on utilities, roads, sewers, sidewalks, retention ponds, school bus and automobile traffic, access to mass transit and safe access for pedestrians and cyclists.

Description of Proposed School Construction Project

Robbinsdale Public School District, ISD #0281-01, is proposing a single-question referendum on November 5, 2024 that would reauthorize their existing capital projects levy which expires with the Payable 2024 levy. If approved by voters, the district would levy \$6,995,704, beginning with the Payable 2025 levy for a ten year period. The annual levy amount in the nine subsequent years would be computed by multiplying 4.207% times the preceding year's Net Tax Capacity (NTC) and would be authorized for annual certification by the school board.

The estimated total cost of the projects to be funded over the ten year period is \$69,950,740. Proposed projects include:

- student/staff computers
- software and software subscriptions
- technology upgrades (classrooms, infrastructure)
- security equipment
- building renovations and construction
- building entrance modifications

The school district is projecting a reduction in enrollment over the next several years. For the 2023-24 school year, K-12 enrollment was 10,321. Enrollment is expected to drop to 9,310 by the 2028-29 school year; a decline of roughly 10%.

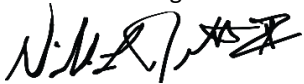
The proposed expenditures appear to be in the long-term interest of the school district. In addition, the school board is aware that capital projects levy proceeds are only authorized to fund the capital projects proposed in this review and comment submission and eligible under Minnesota Statutes, section 126C.10, subdivision 14.

Review and Comment Statement

Based on the department's analysis of the school district's required documentation and other pertinent information from sources of the Minnesota Department of Education, the Commissioner of Education provides a positive review and comment.

Additional Information is Available

Persons desiring additional information regarding this proposal should contact the school district superintendent's office.



Willie L. Jett II
Commissioner

September 4, 2024



Review and Comment Submittal

Capital Projects Levy Renewal –
Technology, Safety and Security Needs

Robbinsdale Area Schools –

Independent School District #281

4148 Winnetka Ave. N., New Hope, MN 55427

www.rdale.org | 763-504-8000

Presented to:

Minnesota Department of Education

June 18, 2024

Robbinsdale Area Schools

Independent School District 281

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



June 18, 2024

Willie Jett, Commissioner
Minnesota Department of Education
400 Stinson Blvd. NE
Minneapolis, MN 55413

Re: Robbinsdale Area Schools
Capital Projects Levy Renewal – Technology, Safety and Security Needs

Dear Commissioner Jett:

On behalf of Robbinsdale Area Schools, I am submitting this proposal for review by the Minnesota Department of Education, pursuant to M.S. 123B.63. The School Board has approved this submission.

Robbinsdale Area Schools proposes to renew an existing Capital Project Levy to fund technology and safety/security needs in our schools. Up-to-date technology is critical to the ability of teachers to teach and students to learn. Likewise, students and staff must feel safe in our buildings.

This levy referendum will be put to the voters on Tuesday, Nov. 5, 2024, in a single question which will not be contingent upon the passage of another question. Legal notice will be published the week of Aug. 11, 2024, in the Sun Post.

The wording of the ballot question is as follows:

The School Board of Independent School District No. 281 (Robbinsdale Area Schools) has proposed the renewal of an existing capital project levy authorization expiring after taxes payable in 2024, in the maximum amount of 4.207% times the net tax capacity of the school district. The money raised by this authorization will continue to provide funds to increase technology access for students and staff through the acquisition, installation, replacement, support, and maintenance of software, applications, digital curriculum and resources, one to one devices, improved technology, technology systems, networks, and infrastructure, and will also provide funds for capital improvements for safety and security, including cameras, and safety-related building modifications. The proposed tax

Robbinsdale Area Schools

Independent School District 281

4148 Winnetka Ave N.
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rate is not being increased from the previous year's rate. The proposed renewal of the expiring capital project levy authorization will raise approximately \$6,995,074 for taxes payable in 2025, the first year it is to be levied, and would be authorized for ten (10) years. The estimated total cost of the projects to be funded over that time period is approximately \$69,950,740. The projects to be funded [have] [have not] received a positive review and comment from the Commissioner of Education.

Shall the renewal of the expiring capital project levy authorization proposed by the school board of Independent School District No. 281 (Robbinsdale Area Schools) be approved?

BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING TO RENEW AN EXISTING CAPITAL PROJECTS REFERENDUM THAT IS SCHEDULED TO EXPIRE.

The proposed Capital Projects Levy will remain at 4.207%, the same amount as in 2014, and will generate an estimated \$7 million in 2024-25. About two-thirds of that amount will be used to continue the district's technology plan and to maintain current investments, and about one-third will be used specifically on safety and security support and upgrades at the schools – such as security cameras, secure entrances, and other safety-related building modifications.

We appreciate your reviewing this proposal and look forward to your response.

Sincerely,

A handwritten signature in black ink that reads "Marti Voight".

Marti Voight, Interim Superintendent

cc: School Board
Virginia Verbrugge, Assistant Director of Business Services
Dr. Sue Holtz, Director of Technology

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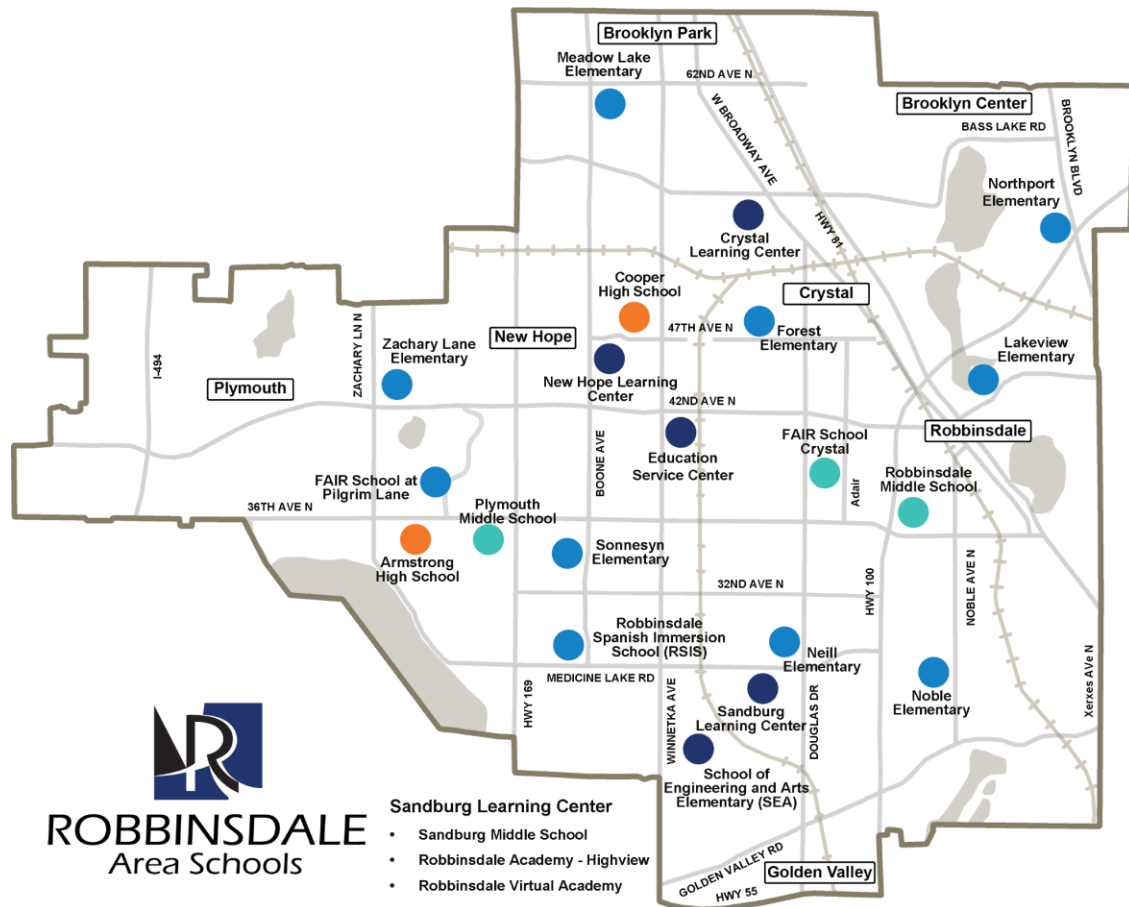
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1. Geographic Area and population served

Additional requested information	Applicable
1a. Grade-specific preschool through grade 12 student enrollment for the past five years	YES
1b. Grade-specific student enrollment projections for five years beyond the current year	YES

Robbinsdale Area Schools is 28.1 square miles and serves all or portions of Brooklyn Center, Brooklyn Park, Crystal, Golden Valley, New Hope, Robbinsdale and Plymouth. According to the 2020 census, the district is home to 102,224 residents.

As of October 2023, district wide student enrollment in preschool VPK through 12th grade is 10,594, with students attending 11 elementary schools, four middle schools, two high schools, one alternative high school program, one early learning center, one multi-use educational facility and one virtual online school.



1a. and 1b.

Year	Actual Enrollment	Year	Projected Enrollment
2019-2020	K-12: 11,943 Preschool VPK: 369	2024-2025	K-12: 10,171 Preschool VPK: 323
2020-2021	K-12: 11,254 Preschool VPK: 268	2025-2026	K-12: 9,922 Preschool VPK: 323
2021-2022	K-12: 10,849 Preschool VPK: 326	2026-2027	K-12: 9,644 Preschool VPK: 323
2022-2023	K-12: 10,453 Preschool VPK: 330	2027-2028	K-12: 9,469 Preschool VPK: 323
2023-2024	K-12: 10,321 Preschool VPK: 273	2028-2029	K-12: 9,310 Preschool VPK: 323

2. Existing district facilities

Additional requested information	Applicable
<i>2a. Facilities by year constructed, with subsequent building additions identified by age and square footage</i>	YES
<i>2b. Facility uses</i>	YES
<i>2c. An assessment of the extent to which alternate facilities are available within school district boundaries and in adjacent school districts</i>	NA

Robbinsdale Area Schools has 22 total schools and facilities/program sites, which include:

- 11 elementary schools
- 4 middle schools
- 1 early learning center
- 1 district administrative office
- 2 high schools
- 1 multi-use learning facility
- 1 warehouse
- 1 bus garage

The district's Community Education program is based in FAIR School Pilgrim Lane and Robbinsdale Academy-Highview high school program is located at Sandburg Middle School.

2a. and 2b.

SCHOOL / SITE	ENROLLMENT	ACREAGE	SQ. FOOTAGE / YEAR
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Robbinsdale Armstrong High School 10635 36th Avenue North Plymouth, MN 55441	Grades 9-12 1,786	52.00	354,584 1969 Original
			13,657 1997 Addition
			287 1999 Addition
			2,720 2001 Addition
			1,957 2003 Addition
			448 2008 Addition
			1,700 2015 Addition
			242 2016 Addition

TOTAL: 375,595

Robbinsdale Cooper High School 8230 47th Avenue North New Hope, MN 55428	Grades 9-12 1,475	40.00	307,405 1963 Original
			1,224 1999 Addition
			28,883 2000 Addition
			4,001 2001 Addition
			8,887 2002 Addition
			9,598 2003 Addition
			1,200 2006 Addition
			1,216 2017 Addition

TOTAL: 362,414

SCHOOL / SITE	ENROLLMENT	ACREAGE	SQ. FOOTAGE / YEAR
FAIR School Crystal (middle school) 3915 Adair Avenue North Crystal, MN 55422	Grades 6-8 381	9.91	108,000 2001 Original Acquired in 2015
TOTAL: 108,000			
Plymouth Middle School 10011 36th Avenue North Plymouth, MN 55441	Grades 6-8 798	32.00	176,393 1967 Original 6,250 1988 Addition 17,065 2006 Addition 6,181 2007 Addition 3,248 2008 Addition
TOTAL: 209,127			
Robbinsdale Middle School 3730 Toledo Avenue North Robbinsdale, MN 55422 <i>Formerly Robbinsdale High School</i>	Grades 6-8 613	18.34	211,481 1956 Original 18,814 1957 Addition 14,990 1976 Addition 6,263 2000 Addition 4,839 2003 Addition 734 2009 Addition
TOTAL: 257,121			
Sandburg Middle School 2400 Sandburg Lane Golden Valley, MN 55427	Grades 6-8 331	36.00	164,302 1959 Original 11,357 1966 Addition 6,859 1999 Addition 570 2010 Addition
Robbinsdale Academy-Highview (alternative high school)	Grades 9-12 225		1,180 2016 Addition 768 2016 Addition
TOTAL: 185,036			
FAIR School Pilgrim Lane (elementary) / Community Education 3725 Pilgrim Lane North Plymouth, MN 55441	Grades K-5 398	11.50 (5.49 adjacent public acres)	57,012 1966 Original 9,967 2017 Addition
TOTAL: 66,979			
Forest Elementary School 6800 47th Avenue North Crystal, MN 55428	Grades PreK-5 456	14.00	75,870 2005 Original 12,150 2012 Addition
TOTAL: 88,020			

Lakeview Elementary School 4110 Lake Drive Robbinsdale, MN 55422	Grades PreK-5 342	5.86	52,953 1964 Original 10,500 2012 Addition
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TOTAL: 63,453

SCHOOL / SITE	ENROLLMENT	ACREAGE	SQ. FOOTAGE / YEAR
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Meadow Lake Elementary School 8525 62nd Avenue North New Hope, MN 55428	Grades PreK-5 496	15.00	54,945 1960 Original 19,312 1965 Addition 2,434 1978 Addition 3,742 2001 Addition 920 2016 Addition
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TOTAL: 81,353

Neill Elementary School 6600 Medicine Lake Road Crystal, MN 55427	Grades PreK-5 358	14.00	53,552 1956 Original 15,708 1968 Addition 2,000 1999 Addition 1,514 2000 Addition
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TOTAL: 72,774

Noble Elementary School 2601 Noble Avenue North Golden Valley, MN 55422	Grades PreK-5 260	14.00	45,042 1953 Original 8,459 1956 Addition 316 1999 Addition 2,794 2000 Addition 4,056 2006 Addition 3,330 2016 Addition
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TOTAL: 63,997

Northport Elementary School 5421 Brooklyn Blvd. Brooklyn Center, MN 55429	Grades PreK-5 441	14.00 (21.8 adjacent public acres)	47,935 1956 Original 12,616 1959 Addition 4,344 1984 Addition 2,524 2011 Addition 5,515 2012 Addition 1,680 2016 Addition
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TOTAL: 74,614

Robbinsdale Spanish Immersion School (elementary) 8808 Medicine Lake Road New Hope, MN 55427 <i>Formerly Sunny Hallow</i>	Grades K-5 748	11.71	55,048 1960 Original 19,306 1965 Addition 4,466 1999 Addition 980 2016 Addition
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TOTAL: 79,800

School of Engineering and Arts (elementary) 1751 Kelly Drive Golden Valley, MN 55427 <i>Formerly Sigurd Olson</i>	Grades K-5	9.20	44,000	1971	Original
	438	(4.18 adjacent public acres)	1,365	2012	Addition
			10,392	2012	Addition

TOTAL: 55,757

SCHOOL / SITE	ENROLLMENT	ACREAGE	SQ. FOOTAGE / YEAR		
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Sonnesyn Elementary School 3421 Boone Avenue North New Hope, MN 55427	Grades PreK-5	12.40	54,992	1962	Original
	298	(16.39 adjacent public acres)	19,055	1968	Addition
			1,956	2000	Addition

TOTAL: 76,003

Zachary Lane Elementary School 4350 Zachary Lane Plymouth, MN 55442	Grades K-5	14.00	60,264	1969	Original
	403		4,874	1993	Addition
			7,000	2001	Addition

TOTAL: 72,138

New Hope Learning Center (early childhood) 8301 47th Avenue North New Hope, MN 55427	5 day preschool and 2-3 day preschool	14.00	55,182	1960	Original
	241		3,760	2013	Addition
			2,113	2014	Addition

TOTAL: 61,055

Crystal Learning Center (Robbinsdale Transition Center) 4800 Douglas Drive North Crystal, MN 55429	18-21 SPED	NA	NA		
	46	Leased	Leased		

TOTAL: NA

Education Service Center 4148 Winnetka Avenue North New Hope, MN 55437	NA District office	3.32	41,412	1968	Original
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TOTAL: 41,412

Bus Garage / Transportation Facility 4124 Winnetka Avenue North New Hope, MN 55437	NA Bus facility	10.50	48,902	1966	Original
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TOTAL: 48,902

District Warehouse 5440 US-169 New Hope, MN 55428	NA Warehouse	NA Leased	NA Leased
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TOTAL: 48,902

DISTRICT TOTAL SQUARE FOOTAGE: 2,443,491



3. Specific deficiencies / demonstrated need

<i>Additional requested information</i>	<i>Applicable</i>
<i>3a. Demonstrating the need for a new or renovated facility to be provided</i>	YES
<i>3b. The process used to determine the deficiencies, including completed facilities studies and facility committee findings/recommendations</i>	YES
<i>3c. A list of identified deficiencies that will not be addressed by the proposed projects</i>	NA
<i>3d. A list of specific benefits that the new or renovated facility and/or site will provide to students, teachers and community users served by the facility</i>	YES

3a.

The district's existing Capital Projects Levy, which was approved in 2014, focused only on technology, and immediately transformed the learning environment for the district. Initiatives like 1:1 student devices, classroom audio enhancements, teacher mobility with laptops, wireless casting, and improved staff collaboration platforms boosted student engagement and empowered educators.

The technology landscape is ever-changing. To maintain this progress and to ensure continued success for all stakeholders, the proposed Capital Projects Levy renewal will address emerging needs and solidify our district's position at the forefront of educational technology.

In addition, the district has identified a need for many safety and security-related capital investments, and the proposed plan is to weave some of these capital needs into the renewal.

Since voters approved the 2014 Capital Projects Levy, property values across the district have increased significantly. As a result, the tax rate of 4.207 percent that generated \$3.5 million in funding in 2015 will generate \$6.6 million this year, making it possible to include safety and security investments as part of the Capital Projects Levy renewal.

3b, 3c and 3d: Technology

A thorough needs assessment informed this proposal. The district's technology department maintains an active inventory system and continues to analyze existing hardware, software, telecommunication services, and infrastructure, and evaluate it to identify areas needing upgrades or replacement. The committee also conducted an environmental scan to identify and study current technology trends, best practices, research in instructional technology, and IT services, and analyzed the district's information systems to ensure alignment with future needs.

The needs assessment and review of district information systems identified a number of remaining challenges that a renewed Capital Projects Levy will address:

- **Student Access and Reliability:** Ensuring equitable access to technology devices and maintaining reliable network infrastructure are top priorities.
- **Instructional Flexibility:** Balancing online testing with time dedicated to technology-based instruction requires ongoing adjustments.
- **Staff Development Time:** Providing adequate time for teachers to participate in ongoing technology training crucial for maximizing the impact of technology in the classroom.
- **Online safety:** Cyber security, CIPA, COPPA, and data privacy as required by the Federal government and new Minnesota laws.
- **Robust Internet Resiliency:** As the need to access online learning resources has increased, so has the need to ensure always-on internet capacity and connectivity from the district to the internet.

Renewing the Capital Projects Levy will allow the district to address these ongoing challenges and build upon the existing foundation. Benefits to stakeholders include:

Students:

- Continued access to current, robust and reliable technology tools.
- Opportunities to develop essential skills (digital literacy, critical thinking).
- Increased engagement and personalized learning experiences.

Staff:

- Enhanced efficiency and productivity through optimized workflows.
- Ability to leverage technology for personalized instruction and track student progress.
- Ongoing professional development in technology integration.

Community:

- A strong foundation for future generations to thrive in a digital world.
- Increased confidence in the district's commitment to providing a modern and effective learning environment.

3b, 3c and 3d: Safety and security

In 2022, the district conducted an analysis of the physical security of all buildings. After conducting assessments of the deficiencies, a Standard Response Protocol for Building Security Infrastructure was developed. The analysis included:

- Secure Perimeter Assessment of all buildings.
- Lockdown Button Audit of all buildings.
- Safety and Security Checklist review for all buildings

The Secure Perimeter Assessment found 13 buildings have what are deemed to be “partially secured entries.” In addition, while all sites had secondary exterior doors that were locked, a

significant portion of those lacked the corresponding building automation to control them based on emergency type. Lastly, tertiary entrances (such as maintenance, dock, kitchen, delivery, and mechanical doors) largely lacked the building automation components needed for staff to control the entrance and exit of service workers to the building.

The Lockdown Button Audit found the district's system only performed 62 percent of the users' anticipated functions, which include locking exterior doors, changes to badge access during a lockdown, interior doors close, audible indication of a lockdown (sirens, bells, spoken messaging), and visual indications of a lockdown (strobes, lights flashing, lighting changing in rooms). It was also determined there was no consistent behavior for lockdown buttons across the district due to a lack of written standards for how buttons are expected to perform when pressed.

The Safety and Security Checklist review cataloged a snapshot of behavior in a building during an incident. It found that while there are resources and best practices in place, intended behaviors are not occurring uniformly in our school buildings.

Safety and Security Recommendations:

- The district needs to enhance the secure functions of its buildings to improve safety.
- The resulting recommendations involve physical modifications to the buildings (walls, doors, windows, sensors, cameras, speakers, vestibules, etc.), as well as modifications to software (fire panels, mass notifications, telephone/VOIP programming, and related door and badge operation, etc.)
- It is important to establish a detailed understanding of the complete system (purpose and function of all hardware and software) so all buildings in the district will perform to the same high degree of responsiveness in a time of emergency, regardless of era of construction, building materials, size, location, and age of student body.
- Comprehensive, uniform emergency systems in our built spaces allow students and staff to have more consistent training and expectations around what to do in times of crisis, should the need arise; and in turn, present the district with the best possible means to achieve safer outcomes.
- The Capital Projects Levy will be used specifically to address the following: secure perimeters, cameras and monitoring, mass notification system components, interior access / bulkheading, and VOIP Interruption.
 - This will be achieved through the installation and programming of 935 cameras, 337 card readers, 60 new doors, 190 new locksets, 4,338 square feet of additions to buildings, and 3,968 square feet of remodeled space within our buildings.

4. Description of the project

<i>Additional requested information</i>	<i>Applicable</i>
<i>4a. Specifications of site and outdoor space acreage</i>	NA
<i>4b. Square footage allocations for classrooms, laboratories and support spaces</i>	NA
<i>4c. Estimated expenditures for major portions of the project – (additional information – Project Cost Detail)</i>	YES
<i>4d. A list of specific benefits that the new or renovated facility and/or site will provide to students, teachers and community users served by the facility</i>	YES
<i>4e. Dates the project will begin and be completed</i>	YES

The Capital Projects Levy renewal will provide funds to continue the district’s technology plan and related services for another 10 years, and provide safety and security investments across the district.

Technology

- Continue to support 1:1 student devices by maintaining a refresh cycle based on total cost of ownership (TCO). Currently Chromebooks are refreshed every three years and iPads every five years. These numbers are based on our experience with the devices in the district, and are reviewed each year.
- Ensure teacher and staff laptops are refreshed based on total cost of ownership.
- Continue ongoing device refresh for students and staff based on total cost of ownership (3-5 years depending on device).
- Refresh outdated classroom data projectors and boards with digital display panels.
- Continue to improve and refresh district-wide cybersecurity infrastructure and initiatives.
- Continue to refresh data network infrastructure such as data centers, firewalls and wireless access points as needed.

Anticipated Technology Expenditures

- Replacing Student and Staff Devices: The cost of annually replacing about one-third of the district’s student and staff devices is about \$1.75 million.
- Software, both instructional and non-instructional: The annual cost of maintaining software subscriptions is currently about \$2.25 million.
- Classroom Technology: The annual cost of ensuring classroom technology meets or exceeds standards and addresses trends is about \$1 million.

Description of Security Portion of Project:

The resulting recommendations involve physical modifications to the buildings (walls, doors, windows, sensors, cameras, speakers, vestibules, etc...), as well as modifications to software (fire panels, mass notifications, telephone/VOIP programming, and related door and badge operation, etc...) These are complex systems, so it is imperative that we have a full understanding of how and when each system needs to be activated, and the function they each need to perform, for the given scenarios.

As each of the buildings in our portfolio differs, it is important to establish a detailed understanding of the complete system (purpose and function of all hardware and software) so all buildings in the district will perform to the same high degree of responsiveness in a time of emergency, regardless of era of construction, building materials, size, location, and age of student body.

Having a comprehensive basis for emergency systems in our built spaces allows for students and staff to have more consistent training and expectations around what to do in times of crisis, should the need arise; and in turn, present the district with the best possible means of having safer outcomes.

The Security Levy will be utilized to specifically address the following:

- Secure perimeters
- Cameras and monitoring
- Mass notification system components
- Interior access
- Bulkheading
- VOIP interruption

This will be achieved through the installation and programming of:

- 935 cameras
- 337 card readers
- 60 new doors
- 190 new locksets
- 4,338 square feet of additions to buildings
- 3,968 square feet of remodeled space within our buildings

Estimated Building Safety and Security Expenditures:

- Cameras, card readers, NVR, and associated security technology: \$10,640,549
- Remodeled areas: \$992,000
- New construction: \$1,664,100
- Bulkheading, secondary entrance modifications: \$2,898,000
- Updating of exterior perimeter locks: \$2,375,000

Project Completion Timeline/Dates:

Ideally, this work would be done on a rolling basis over the first five years of levy funding.

5. Sources of funding

<i>Requested information</i>	<i>Applicable</i>
<i>5a. Applicable statutory citations (additional information – Lease Levy Certificates of Participation (COP) Financed Projects)</i>	YES
<i>5b. The scheduled date for a bond issue or school board action</i>	YES
<i>5c. A schedule of payments, including debt service equalization aid</i>	YES
<i>5d. The effect of a bond issue on local property taxes by property class and valuation</i>	YES

Robbinsdale Area Schools proposes to obtain financing from a renewal of the existing Capital Projects Levy in the maximum amount of 4.207% times the net tax capacity of the district, which is the same as was approved by voters in 2014.

The district will seek voter approval on Nov. 5, 2024, pursuant to Minnesota Statute 123B.63 which would result in approximately \$6,995,074 for taxes payable 2025, the first year it is to be levied, and would be authorized for ten (10) years. The estimated total cost of the projects to be funded over that time period is approximately \$69,950,740.

Preliminary Tax Impact Chart

NTC Tax Rate		Pay 2024	Pay 2025	
		4.207%	4.207%	
Property Type	Est. Market Value	Estimated Annual Tax		Annual Tax Impact
Residential Homestead **	\$100,000	\$30	\$26	-\$4
	150,000	53	49	-4
	200,000	76	72	-4
	300,000	122	118	-4
	324,450	133	129	-4
	400,000	168	164	-4
	500,000	210	210	-1
	600,000	263	263	0
Commercial / Industrial ***	\$250,000	\$117	\$117	\$0
	500,000	254	254	0
	750,000	391	391	0
	1,000,000	529	529	0
Apartments	\$250,000	\$131	\$131	\$0
	500,000	263	263	0
	750,000	394	394	0
	1,000,000	526	526	0

*Tax impact chart illustrates only the tax changes related directly to the proposed Capital Projects Levy and does not include levies for other purposes.

** The estimated reduction in Residential Homestead properties is due to the increase in the Homestead Exclusion limits implemented for taxes payable in 2025.

***Tax impact estimates on Commercial/Industrial properties are shown for the City of Robbinsdale. Other municipalities within the District may differ due to the Twin Cities Fiscal Disparities program.

6. Obligation documentation

<i>Requested information</i>	<i>Applicable</i>
<i>6a. Minnesota Statutes, section 471.345 governing municipal contracts</i>	YES
<i>6b. Sustainable design</i>	NA
<i>6c. School facility commissioning under Minnesota Statutes, section 123B.72, certifying the plans and designs for heating, ventilating, air conditioning and air filtration for an extensively renovated or new facility meet or exceed current code standards, including American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) air filtration Standard 52.1</i>	NA
<i>6d. American National Standards Institute (ANSI) acoustical performance criteria, design requirements and guidelines for schools on maximum background noise levels and reverberation times</i>	NA
<i>6e. State fire code</i>	YES
<i>6f. Minnesota Statutes, chapter 326B governing building codes</i>	YES
<i>6g. Consultation with affected government units about the impact of the project on utilities, roads, sewers, sidewalks, retention ponds, school bus and automobile traffic, access to mass transit and safe access for pedestrians and cyclists</i>	NA

6a.

Per the Robbinsdale Area Schools Purchasing Manual, which was approved and published July 1, 2018:

Existing laws and regulations require a strict bidding process be followed when purchasing materials or services when estimated value will exceed \$175,000 per MN State Statute 471.345. All formal bids will be administered through the Purchasing department.

The Purchasing department will ensure that all bid solicitations will incorporate clear and accurate descriptions of technical requirements for materials, product, or service needed. The solicitation will identify all requirements which bidders must fulfill to be considered, and how proposals or bids will be evaluated.

Contracts will be awarded to the lowest responsible vendor who submits a quotation or participates in the public bid process. The lowest responsible bidder will be determined by

evaluating the quote or bid submitted. In addition to price, considerations include but are not limited to the factors listed below in determining the lowest responsible bidder:

- Vendor's ability to perform and fulfill the terms and conditions set forth in the quote or bid
- Vendor integrity
- Compliance with public policy
- Past performance with the District
- Vendor must have the financial and technical resources to fulfill the requirements set forth in the quote or bid

On rare occasions, the District may have a need to obtain goods or services of a unique nature, for which competitive products or vendors may not exist. In those instances, the District shall solicit a noncompetitive proposal from the source identified as a single source. The following criteria must apply in order to qualify for soliciting a noncompetitive proposal:

- The item is available only from a single source
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation
- The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity
- After solicitation of a number of sources, competition is determined inadequate

6e.

Robbinsdale Area Schools will adhere to all relevant requirements of the adopted 2020 Minnesota State Fire Code. This includes all code requirements, such as strobes, annunciation, decibel levels, placement, egress, mass notification, etc.. in addition to all subsequent Fire Marshal orders related to structure, equipment, notification, operation, and beyond.

6f.

Robbinsdale Area Schools will adhere to all adopted 2020 Minnesota State Building Code, Energy Code, and Accessibility Codes. This includes all code requirements concerning mechanical, electrical, plumbing, structural, egress, roof assembly, r-values, STC rating, use classification, and more, as required for an E-occupancy.

123B.71 REVIEW AND COMMENT FOR SCHOOL DISTRICT CONSTRUCTION.

Subdivision 1. [Repealed, 2014 c 312 art 18 s 24]

Subd. 2. **Project.** The construction, remodeling, or improvement of a building or site of an educational facility at an estimated cost exceeding \$100,000 is a project under section 177.42, subdivision 2.

[See Note.]

Subd. 3. [Repealed, 1Sp2001 c 6 art 4 s 28]

Subd. 4. [Repealed, 2014 c 312 art 18 s 24]

Subd. 5. **Final plans.** If a construction contract has not been awarded within two years of approval, the approval shall not be valid. After approval, final plans and the approval shall be made available, if requested, to the commissioner of education. If substantial changes are made to the initial approved plans, documents reflecting the changes shall be submitted to the commissioner for approval. Upon completing a project, the school board shall certify to the commissioner that the project was completed according to the approved plans.

Subd. 6. **Condemnation of school buildings.** The commissioner may condemn school buildings and sites determined to be unfit or unsafe for that use.

Subd. 7. **Rulemaking.** The commissioner of education may adopt rules for public school buildings.

Subd. 8. **Review and comment.** A school district, a special education cooperative, or a cooperative unit of government, as defined in section 123A.24, subdivision 2, must not initiate an installment contract for purchase or a lease agreement, hold a referendum for bonds, nor solicit bids for new construction, expansion, or remodeling of an educational facility that requires an expenditure in excess of \$500,000 per school site if it has a capital loan outstanding, or \$2,000,000 per school site if it does not have a capital loan outstanding, prior to review and comment by the commissioner. A facility addition, maintenance project, or remodeling project funded only with general education revenue, lease levy proceeds, capital facilities bond proceeds, or long-term facilities maintenance revenue is exempt from this provision. A capital project under section 123B.63 addressing only technology is exempt from this provision if the district submits a school board resolution stating that funds approved by the voters will be used only as authorized in section 126C.10, subdivision 14. A school board shall not separate portions of a single project into components to avoid the requirements of this subdivision.

Subd. 9. **Information required.** A school board proposing to construct, expand, or remodel a facility that requires a review and comment under subdivision 8 shall submit to the commissioner a proposal containing information including at least the following:

(1) the geographic area and population to be served, preschool through grade 12 student enrollments for the past five years, and student enrollment projections for the next five years;

(2) a list of existing facilities by year constructed, their uses, and an assessment of the extent to which alternate facilities are available within the school district boundaries and in adjacent school districts;

(3) a list of the specific deficiencies of the facility that demonstrate the need for a new or renovated facility to be provided, the process used to determine the deficiencies, a list of those deficiencies that will and will not be addressed by the proposed project, and a list of the specific benefits that the new or renovated facility will provide to the students, teachers, and community users served by the facility;

(4) a description of the project, including the specification of site and outdoor space acreage and square footage allocations for classrooms, laboratories, and support spaces; estimated expenditures for the major portions of the project; and the dates the project will begin and be completed;

(5) a description of the project's plans for gender-neutral single-user restrooms, locker room privacy stalls, or other spaces with privacy features, including single-user shower stalls, changing stalls, or other single-user facilities;

(6) a specification of the source of financing the project, including applicable statutory citations; the scheduled date for a bond issue or school board action; a schedule of payments, including debt service equalization aid; and the effect of a bond issue on local property taxes by the property class and valuation; and

(7) documents obligating the school district and contractors to comply with items (i) to (vii) in planning and executing the project:

(i) section 471.345 governing municipal contracts;

(ii) sustainable design;

(iii) school facility commissioning under section 123B.72 certifying the plans and designs for the heating, ventilating, air conditioning, and air filtration for an extensively renovated or new facility meet or exceed current code standards, including the ASHRAE air filtration standard 52.1;

(iv) American National Standards Institute Acoustical Performance Criteria, Design Requirements and Guidelines for Schools on maximum background noise level and reverberation times;

(v) State Fire Code;

(vi) chapter 326B governing building codes; and

(vii) consultation with affected government units about the impact of the project on utilities, roads, sewers, sidewalks, retention ponds, school bus and automobile traffic, access to mass transit, and safe access for pedestrians and cyclists.

Subd. 10. [Repealed, 1Sp2001 c 6 art 4 s 28]

Subd. 11. **Review of proposals.** In reviewing each proposal, the commissioner shall submit to the school board, within 60 days of receiving the proposal, the review and comment about the educational and economic advisability of the project. The commissioner must include comments from residents of the school district in the review and comment. The review and comment shall be based on information submitted with the proposal and other information the commissioner determines is necessary. If the commissioner submits a negative review and comment for a portion of a proposal, the review and comment shall clearly specify which portion of the proposal received a negative review and comment and which portion of the proposal received a positive review and comment.

Subd. 12. **Publication.** (a) At least 48 days but not more than 60 days before a referendum for bonds or solicitation of bids for a project that has received a positive or unfavorable review and comment under section 123B.70, the school board shall publish a summary of the commissioner's review and comment of that project in the legal newspaper of the district. The school board must hold a public meeting to discuss the commissioner's review and comment before the referendum for bonds. Supplementary information shall be available to the public.

(b) The publication requirement in paragraph (a) does not apply to alternative facilities projects approved under section 123B.595.

History: *Ex*1959 c 71 art 2 s 15; 1969 c 532 s 1; 1977 c 305 s 45; 1983 c 314 art 7 s 6; 1984 c 463 art 7 s 1; 1Sp1986 c 3 art 1 s 16; 1987 c 258 s 12; 1988 c 718 art 8 s 2; 1989 c 246 s 2; 1989 c 329 art 5 s 2; 1990 c 562 art 5 s 2-4; 1991 c 265 art 5 s 2,3; 1993 c 224 art 13 s 4; 1Sp1995 c 3 art 1 s 2; art 16 s 13; 1996 c 412 art 13 s 5; 1997 c 7 art 1 s 47; 1997 c 231 art 16 s 4; 1Sp1997 c 4 art 4 s 4-7; 1998 c 397 art 4 s 51; art 11 s 3; 1998 c 398 art 4 s 1; art 5 s 55; 2000 c 489 art 5 s 6; 1Sp2001 c 6 art 4 s 7-10; 2003 c 130 s 12; 1Sp2005 c 5 art 4 s 9-11; 2007 c 140 art 4 s 61; art 13 s 4; 2009 c 96 art 4 s 7-10; 1Sp2011 c 11 art 4 s 4; 2014 c 312 art 18 s 8,9; 2016 c 189 art 30 s 15; 1Sp2017 c 5 art 5 s 5,6; 2023 c 55 art 1 s 3; art 8 s 11

NOTE: Subdivision 2 was held unconstitutional because its enactment violated the single subject and title requirements of the Minnesota Constitution in *Associated Builders and Contractors v. Ventura*, 610 N.W.2d 293 (Minn. 2000).



School Board of Robbinsdale Area Schools

Business Meeting – October 21, 2024

AGENDA SECTION: Safety and Security Report

ITEM: 6. Safety and Security Report

PRESENTED BY: John Groenke, Executive Director of Student Services
Toni Boyden, Director of Student Services
Maureen Mullen, Director of Facilities and Operations
Bo Powell, Director of Security
Tim Shaikoski, School Psychologist at Armstrong

The Board will receive a presentation regarding safety and security in an effort to achieve the following outcomes:

1. An understanding of school safety and security efforts across the country, state and in Robbinsdale Area Schools.
2. An understanding of how school safety and security work includes both emotional/psychological safety and the physical safety of our schools.
3. An understanding of the systems Robbinsdale Area Schools has in place to address both types of safety and security needs.
4. An understanding of the continued and ongoing work being done to improve safety and security in the Robbinsdale Area Schools.



Safety and Security 2024-25

John Groenke - Executive Director of Student Services
Bo Powell - Director of Safety and Security
Maureen Mullen - Director of Facilities and Operations
Toni Boyden - Director of Student Services
Tim Shaikoski - Psychologist, Armstrong High School

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.

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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.



ROBBINSDALE
Area Schools

Mission

*The mission of Robbinsdale Area Schools is to **inspire** and **educate** all learners to develop their **unique potential** and **positively contribute** to their community.*



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STRATEGIC THEMES:

Strengthen practices around student, staff, and school safety.



(RE)DISCOVER RDALE

STRATEGIC PLAN

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.

DISTRICT VISION

- Robbinsdale Area Schools is committed to ensuring **every student** graduates career, articulated skilled trades and college ready.
- We believe each student has **limitless possibilities** and we strive to **ignite the potential** in every student.
- We expect **high intellectual performance** from all our students.
- We are committed to **ensuring an equitable and respectful educational experience** for every student, family and staff member.

STRATEGIC THEMES

District priority work and goals focused on strategic themes will help achieve our mission for each student.

- A** Academic Achievement
- B** Student Engagement and Wellness
- C** Collaboration and Partnerships
- D** Staff Investment and Impact

PRIORITY OUTCOMES GROUNDED IN EQUITY

- **Improve achievement** for students of color
- All students are **ready for school**
- **Every child** reading at or above grade-level
- Academic and social-emotional growth in **middle grades**
- **Student engagement** in school and learning
- Student **support** from families to learn and achieve
- Clear path and **readiness for career, college and life**

Believe. Belong. Become.



2024-25 PRIORITIES

STRATEGIC PLAN

- A** **Academic Achievement**
 - Enhance cultural relevance of curriculum for students
 - Enhance an equitable learning system from early childhood to adults
 - Deepen preparation for life, college and career
- B** **Student Engagement and Wellness**
 - Improve student-staff connection
 - Strengthen practices around student, staff, and school safety
- C** **Collaboration and Partnerships**
 - Strengthen mutual communication and responsiveness with all stakeholders
 - Expand equitable inclusion and influence of student, family, staff, and community voice
- D** **Staff Investment and Impact**
 - Cultivate the district culture to be inclusive, supportive, and welcoming
 - Increase consistency and accountability for common district practices

Believe. Belong. Become.

Presentation Outcomes

1. An understanding of school safety and security efforts across the country, state and in Robbinsdale Area Schools.
 2. An understanding of how school safety and security work includes both emotional/psychological safety and the physical safety of our schools.
 3. An understanding of the systems Robbinsdale Area Schools has in place to address both types of safety and security needs.
 4. An understanding of the continued and ongoing work being done to improve safety and security in the Robbinsdale Area Schools.
-

Statutorily Required Programs and Services

- **MN State Statute 121.A.035 Crisis Management**
 - District Policy 806: Crisis Management Policy
- **District Administrative Procedure 903**
 - Visitors to School Buildings
 - (Up for revision w/ Policy Committee SY24-25)

Emergency Response Best Practice

- **Federal Emergency Management Agency (FEMA)**
 - Emergency Management Model
 - Incident Command System (ICS) training
- **Homeland Security and Emergency Management (HSEM)**
- **Minnesota School Safety Center (MnSSC)**
 - Trainings and resources for schools to help prepare, respond, mitigate and recover from all hazard emergencies
- **SchoolSafety.gov**
 - Resources to create safe and supportive learning environments for students and educators

Nationally Recognized Best Practice

- **The I Love You Guys Foundation**
 - Standard Response Protocol (SRP)
 - Standard Reunification Method (SRM)
- **National Association of School Psychologists**
 - PREPaRE
- **Raptor**
 - Visitor Management
 - Emergency Management

Emergency Management Life Cycle

Crisis management stages:

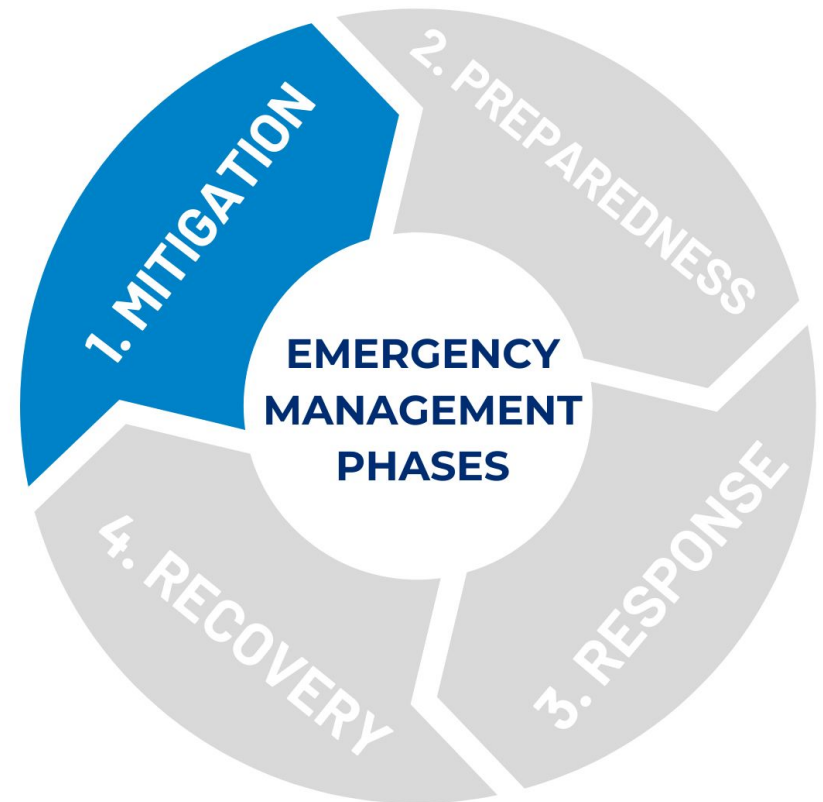
- 1. Mitigation (Prevention):** Identify and address vulnerabilities that could lead to crises
- 2. Preparedness:** Ensure staff, students and families are ready to respond when a crisis occurs
- 3. Response:** Immediate action to stabilize the situation and protect the school community
- 4. Recovery:** Long-term restoration and healing for the school community



Stage One - Mitigation/Prevention

Identify and address vulnerabilities

- Physical security
- Behavioral prevention
- Emergency planning





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Stage Two - Preparedness

Ensure staff, students and families are ready to respond

- Crisis plans
- Training and drills
- Communication systems



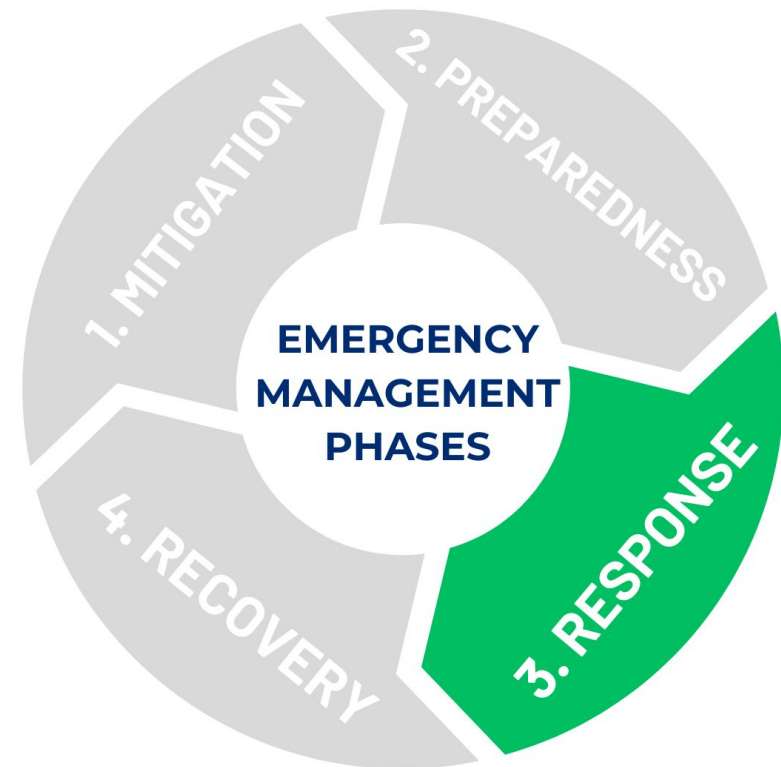


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Stage Three - Response

**Stabilize the situation
and protect our school
community**

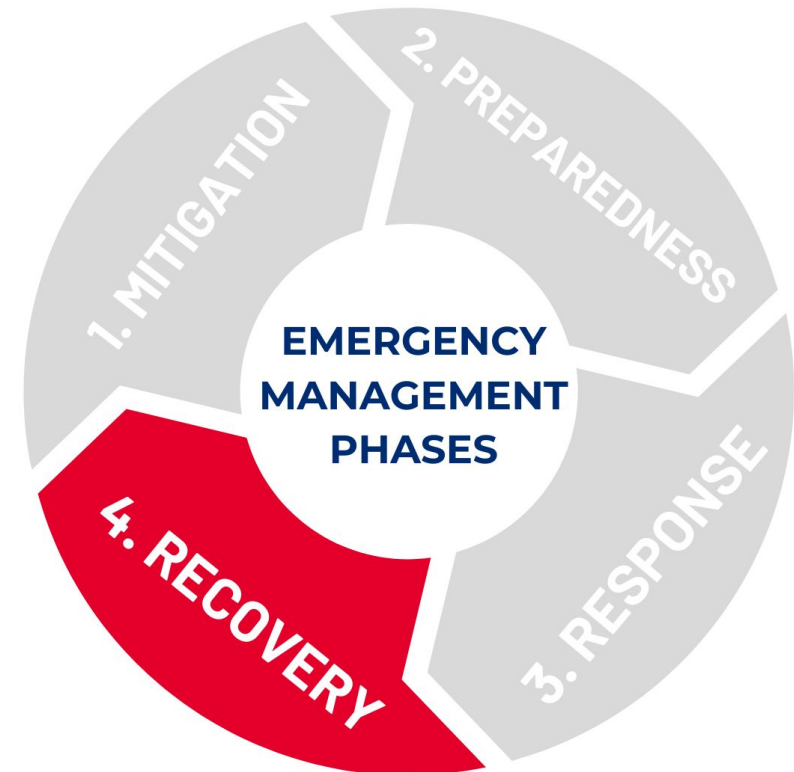
- Executing crisis plans
- Coordination
- Communication



Stage Four - Recovery

Long-term restoration and healing

- Physical restoration
- Psychological care
- Evaluation and improvement
- Resuming operations



Emergency Response

The immediate actions taken to address a crisis or emergency, ensuring the safety and well-being of all involved, stabilizing the situation, and minimizing damage or harm.

Response Teams

Emergency Management Team

- Establish and support the ongoing and continuous safety, security and emergency management roles and responsibilities

District/Building Care and Support Teams-

- Secure the physical and psychological safety of students and staff

Emergency Response Measures

- Standard Response Protocol (SRP)
- Emergency Response Guides
- Standard Reunification Method (SRM)
- Care and Support Teams



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STANDARDTM RESPONSE PROTOCOL

Rdale Emergency Response Guide



Robbinsdale Area Schools 
EMERGENCY RESPONSE GUIDE

HOLD
Medical Emergency/
Individual Crisis

- Move students away from the incident location. Students outside may remain outside.
- Staff should scan and keep hallways clear. Instruction and normal activity may continue unless directed via PA system. Await further instructions.
- Remain at current location until an announcement is made to resume the normally scheduled activities and movement in the building.

LOCKDOWN
Threat **INSIDE** the building

- Scan the hallway quickly and move students and others into the nearest room.
- Close and lock all doors. Consider putting objects in front of the door as a barricade.
- Turn off lights, stay out of sight and instruct students to stay quiet, calm and alert.
- No one should leave the room.
- In the event of a fire alarm during a lockdown, do not evacuate.
- Students and Staff: SILENCE cell phones.
- Stay put, pending further instruction. If confronted with a life or death situation, use your judgment to evade, distract or defend with any object available.

SECURE
(inside)
Threat **OUTSIDE** the building

- Alert and bring all students and staff inside from outside activities (recess, gym, science class, etc.)
- Close and lock exterior windows and doors. Cover exterior windows, if possible.
- Instruction and all normal indoor activity may continue unless otherwise directed.

EVACUATE
Threat **INSIDE** the building

- Follow posted evacuation routes, fire exit routes or exit signs to get outside. Choose the safest route.
- Teachers should bring a class roster, if possible, when leaving the building.
- Move to the designated meeting areas outside the building, a safe distance away.
- For situations involving hazardous materials, move upwind.
- Once outside at the designated meeting area, teachers should take attendance. Report any missing students to the building administrator immediately.
- Remain in the safe areas until further instruction is given or the event is cleared.

SEVERE WEATHER
Threat **OUTSIDE** the building

- Direct all people to the nearest severe weather shelter or safe area within the building.
- When appropriate, instruct students to "duck and cover" with backs against the wall. Remain in the sheltered areas until further instructions are given or the warning is cleared.

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Revised: Aug. 22, 2024



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***“Recovery starts
when the incident begins.”***

John Michael Keyes - the I Love You Guys Foundation



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The Standard Reunification Method (SRM)



PREPaRE

PREPaRE trains school-employed mental health professionals and other educators how to best fill the roles and responsibilities generated by their membership on school crisis response teams.



Emotional/Psychological Safety

PREPaRE-trained school employees can address the mental health issues associated with school crises.

P: Prevent and prepare for crises

R: Reaffirm physical health & welfare, and perceptions of safety and security

E: Evaluate psychological trauma risk

P: Provide interventions

a: and

R: Respond to mental health needs

E: Examine the effectiveness of crisis preparedness

Prevent and Prepare for Trauma

One of the goals of crisis intervention is to minimize trauma and facilitate active coping so students can restore basic problem solving abilities and return to pre-crisis levels of functioning.

Care and Support Teams

- **Support physical health and safety**
 - Keep students safe
- **Support psychological health and safety**
 - Recognize importance of adult reactions and behaviors
 - Minimize crisis exposure
 - Reunite/locate parents/guardians, other family members
 - Provide facts and adaptive interpretations
 - Return students to safe school environment

Community Resources

- Hennepin County Crisis
- National Crisis Line
- Local Hospitals
- Parent Outreach Program
- Schools to Housing
- Legal Resource Center and CRMS
- Mental Health Services
 - Certified Community Behavioral Health Clinics
 - School Linked Mental Health Therapists

Systems and Practices



District Systems and Practices

- Camera System/Card Access/Intrusion System
- Radio Communication System
- Raptor Visitor and Emergency Management
- Gaggle Cyber Security
- Sandy Hook Promise
- Emergency Response Partner Relationships

Rdale Perimeter Security

- All exterior doors are locked during school hours
- Digital card access controls door lock release for authorized users





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Visitor Access

- AiPhone used for positive visual ID before building access is granted
- Allows for direct communication with office staff





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Raptor Technologies

- Visitor management
- Emergency Management Notifications





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Two-Way Radios

- Immediate Communication Between Staff Members
- Enhanced Safety and Coordination
- Redundancy in Communication





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Surveillance Cameras

Enhances Security

- Captures activities inside and outside the premises

Safeguards Students

- Captures footage to help identify potential dangers





ROBBINSDALE
Area Schools

Reducing Vulnerabilities

Tools currently in use that help identify risks and prevent violence, self-harm, and bullying

- Gaggle
- Sandy Hook Promise



ROBBINSDALE
Area Schools

Gaggle

Proactively assists with prevention of harmful behavior and situations 24 / 7 / 365

- Filtering
- Flags
- Notification



Sandy Hook Promise Program

- 6-12 staff and students trained in steps to prevent violence:
 - Recognize warning signs and threats of someone who may be at risk of hurting themselves or others
 - Act immediately and take it seriously
 - Say something to a trusted adult or contact the tip line
- Students Against Violence Everywhere - Promise Club



Gaggle

Student's online activity is monitored and alerts are sent to school administrators when there is cause for concern.

Sandy Hook Promise

Student submit tips online, by text or by phone.

Administration Response

The School administration investigates the issue and responds accordingly, which may include disciplinary action.

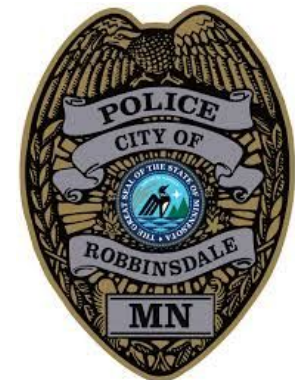
Parent Notification

Depending on the severity of the issue, parents are notified, as needed.



ROBBINSDALE
Area Schools

Law Enforcement Partners





ROBBINSDALE
Area Schools

Emergency Response Partners





ROBBINSDALE
Area Schools

Partnerships



City of Robbinsdale



CITY of CRYSTAL



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ROBBINSDALE
Area Schools

Upcoming Safety Enhancements

- Crisis Management revisions incorporating the Standard Response Protocol
- Before and After School Emergency Response Procedures
- District Crisis Management Team reviewed and updated annually
- District Administrators trained in the National Incident Command System (ICS) for Schools
- Broadened site-based radio coverage
- IT System Redundancy



ROBBINSDALE
Area Schools

Current and Ongoing Training

- **The I Love You Guys Foundation**
 - Standard Response Protocol (SRP)
 - Standard Reunification Protocol (SRM)
- **Raptor**
 - Visitor Management
 - Drill Management
- **Trauma-informed Crisis Intervention**
 - UKERU
 - Crisis Prevention Intervention (CPI)
- **Sandy Hook Promise and Gaggle**
- **PREPaRE**



ROBBINSDALE
Area Schools

Thank You

Comments & Discussion

School Board of Robbinsdale Area Schools

Business Meeting – October 21, 2024

AGENDA SECTION: Operations

ITEM: 7.A. Approval of Financial Advisory Council Appointees

COMMENTS BY: John Vento, School Board Treasurer

Description: The Robbinsdale Area Schools Board of Education received applications for the two open seats on the Finance Advisory Committee (FAC). We deeply thank the community members who came forth and expressed an interest in serving on the committee. The application review committee was comprised of three school board members, including the Board Treasurer.

Recommended Motion: Approve the FAC member appointments, as reported out by the School Board Treasurer.

	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 21, 2024

AGENDA SECTION: Operations

ITEM: 7.B. Resolution Accepting September 2024 Donations

COMMENTS BY: Kristen Hoheisel, Chief Financial Officer

The School Board will be asked to move approval of the Resolution Accepting September 2024 Donations in the amount of \$27,734.02 The School Board and Superintendent are grateful for the generous contributions supporting our students and staff in Robbinsdale Area Schools.

Recommended Action: Approve the resolution accepting donations.

	Yes	No	Abstention
Helen Bassett			
ReNae Bowman			
Sharon E. Brooks			
Dr. Greta Evans-Becker			
Kim Holmes			
Caroline Long			
John Vento			

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

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

Abstentions: _____

The following resolution was moved by Director Evans Becker and seconded by Director Holmes :

RESOLUTION ACCEPTING DONATIONS

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: “The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.”; and

WHEREAS, Minnesota Statutes 465.03 provides: “Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full.”; and

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WHEREAS, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

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

October 21, 2024

School	Donor	Amount	Purpose
Armstrong	Armstrong/Cooper Boys Hockey Boosters	\$1,000.00	Portion of the cost of the HUDL Camera AD package
Armstrong	Armstrong Girls Volleyball Boosters	800.00	Portion of the cost of the HUDL Camera AD package
Armstrong	Armstrong Ladies Lacrosse Boosters	600.00	Portion of the cost of the HUDL Camera AD package
Armstrong	Armstrong Boys Lacrosse Boosters	600.00	Portion of the cost of the HUDL Camera AD package
Armstrong	Armstrong/Cooper Girls Hockey Boosters	1,000.00	Portion of the cost of the HUDL Camera AD package
Armstrong	Armstrong High School Girls Basketball Boosters	1,100.00	Portion of the cost of the HUDL Camera AD package
Armstrong	Armstrong Touchdown Club	4,951.90	Supplemental coach stipends
Armstrong	Armstrong Touchdown Club	3,500.00	Portion of the cost of the HUDL Camera AD package
Community Enrichment and Engagement	Oak Knoll Lutheran Church	100.00	Story Theater

Cooper	Robbinsdale Cooper Activities Booster Performance Arts Booster	430.60	Marching Band choreography stipend
Cooper	Robbinsdale Cooper Activities Booster Performance Arts Booster	104.15	Girls Swim Team
Cooper	Debra Olesen	100.00	National Honor Society
Cooper	Kopp Family Foundation	1,500.00	Random Acts of Kindness
ESC	Charities Aid Foundation America Cyber Grants, LLC-Target	20.00	Miscellaneous
FAIR Pilgrim Lane	Regents of the University of Minnesota	900.81	Field trip transportation on May 17, 2024 and May 22, 2024 to
FAIR Pilgrim Lane	Linda Sauer/Warm Hands Green Heart	Handmade sweater mittens	Students in need
FAIR Pilgrim Lane	FAIR Pilgrim Lane PTO	144.00	Bus transportation to the Children's Theater
FAIR Pilgrim Lane	FAIR Pilgrim Lane PTO	1,918.58	Field trip bus transportation
FAIR Pilgrim Lane	FAIR Pilgrim Lane PTO	18-Customizable Art Carts	K-5 Homeroom teachers
FAIR Pilgrim Lane	Aimee Lundberg	Two backpacks filled with supplies	Students in need
FAIR Pilgrim Lane	Jensen	Two backpacks	Students in need
Forest	Lee Square Cooperative	School supplies	Students in need
Lakeview	Lakeview PTO	328.98	Field trip bus transportation
Meadow Lake	Jill Anderson	Teacher goodie bags	For classroom use
Meadow Lake	Copperfield Hill Senior Living Center	School supplies	Students in need
Meadow Lake	Wellway	School supplies	Students in need
Meadow Lake	Legrand AV/Better Communities	School supplies	Students in need
Meadow Lake	Parker Hanifin Corporation	School supplies	Students in need

Meadow Lake	Sam Ratsamythong	Three boxes of copy paper	School use
Meadow Lake	Shelby Gardner	School supplies	Students in need
Plymouth Middle School	Comlink Solutions, LLC	1,000.00	Student materials and supplies
RSIS	RSIS PTO	5,810.00	Ten intern stipends for August/September, 2024
RSIS	RSIS PTO	1,795.00	To purchase a one-year subscription of Generation Genius for school use
Sandburg	Charities Aid Foundation/CyberGrants, LLC-Target	10.00	Miscellaneous
Sandburg	Charities Aid Foundation/CyberGrants, LLC-Target	10.00	Miscellaneous
Sonnesyn	Charities Aid Foundation/CyberGrants, LLC-Target	10.00	Miscellaneous
Total		\$27,734.02	

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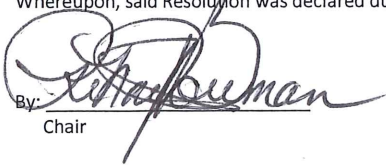
The vote on adoption of the Resolution was as follows:

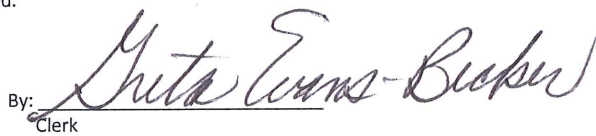
Aye: *Directors Bowman, Brooks, Evans-Becker, Holmes, Long and Yento*

Nay: *None*

Absent: *Director Bassett*

Whereupon, said Resolution was declared duly adopted.

By: 
Chair

By: 
Clerk



School Board of Robbinsdale Area Schools

Business Meeting – October 21, 2024

AGENDA SECTION: Operations

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

PRESENTER: Member(s) of the Committee

The Ad Hoc Safety and Security Committee is working on scheduling their next meeting.



School Board of Robbinsdale Area Schools

Business Meeting – October 21, 2024

AGENDA SECTION: Operations

ITEM: 7.D. Ad Hoc Transportation and Capital Infrastructure
Committee Update

PRESENTER: Member(s) of the Committee

The Ad Hoc Transportation and Capital Infrastructure Committee's next meeting is scheduled for Thursday, November 14, 2024 at 5:30 p.m.



School Board of Robbinsdale Area Schools

Business Meeting – October 21, 2024

AGENDA SECTION: Operations

ITEM: 7.E. Governance Policy and Procedure Manual Task Force Update

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

Chair Bowman and Clerk Evans-Becker will provide an update regarding the status of their work on the Governance Policy and Procedure Manual.



School Board of Robbinsdale Area Schools

Business Meeting – September 16, 2024

AGENDA SECTION: Operations

ITEM: 7.F. Policy Committee Update

PRESENTER: Member(s) of the Committee

The Policy Committee will provide an update on the status of their policy review work. Their next meeting is scheduled for Wednesday, November 6, 2024 at 6:00 p.m.



School Board of Robbinsdale Area Schools

Business Meeting – October 21, 2024

AGENDA SECTION: Operations

ITEM: 7.G. Administrative Updates

PRESENTER: Dr. Teri Staloch, Superintendent

Superintendent Staloch will introduce any administrative updates for this evening.



School Board of Robbinsdale Area Schools

Business Meeting – October 21, 2024

AGENDA SECTION: Consent Agenda
ITEM: 8. Approval of the 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: _____



**To: Members of the School Board
Teri Stahloch, Superintendent**
From: Kristen Hoheisel, Chief Financial Officer
Date: October 21, 2024
Re: FY23 Final Audit Report-ACTION

The School Board is asked to approve the FY23 Audit that was presented to the School Board for non-action on October 7, 2024.

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 Robbinston Audit Presentation from MMKR

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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INDEPENDENT SCHOOL DISTRICT NO. 281

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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,

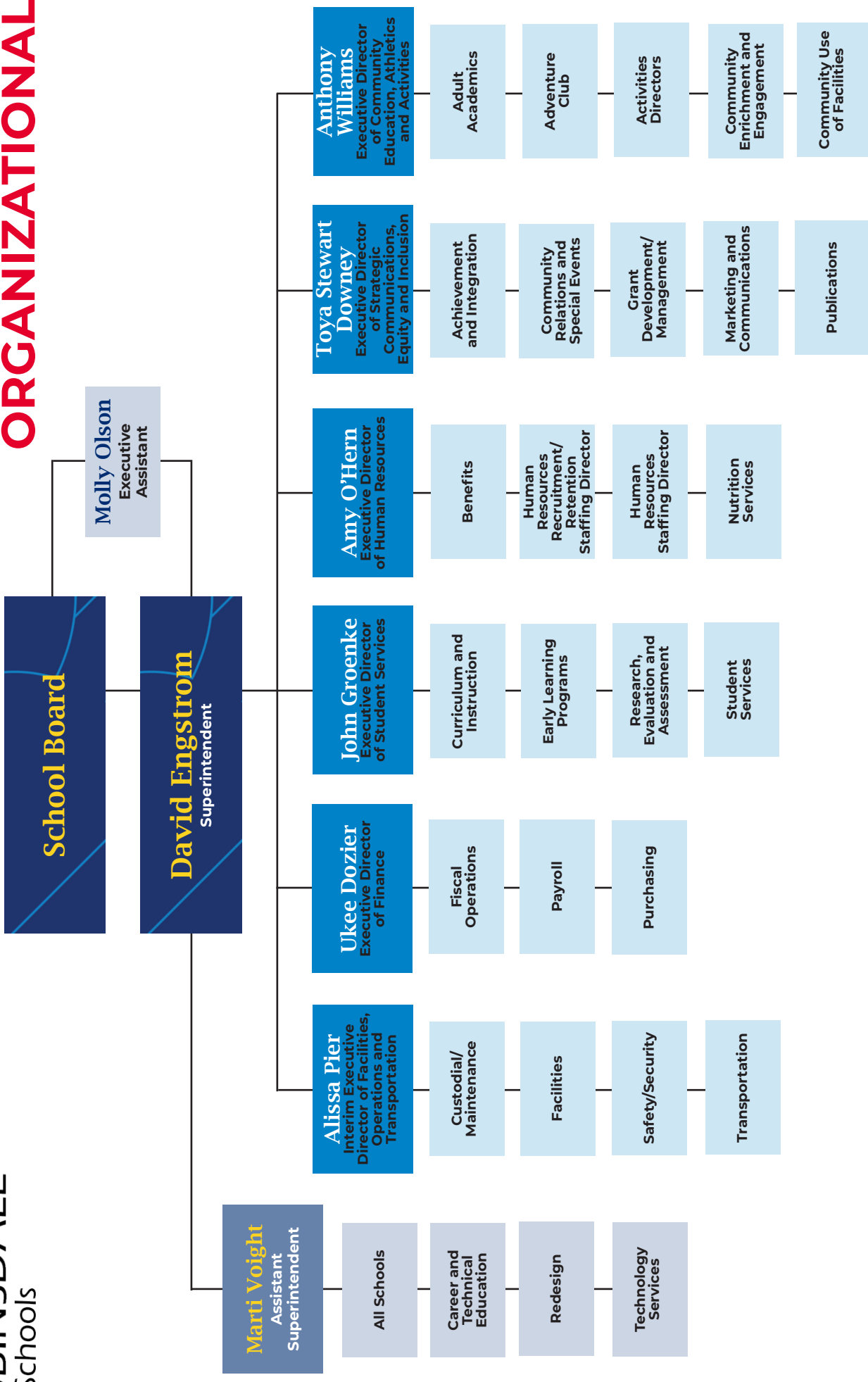


Virginia R. Verbrugge
Assistant Director of Finance



Marti Voight
Interim Superintendent

SUPERINTENDENT'S ORGANIZATIONAL CHART



INDEPENDENT SCHOOL DISTRICT NO. 281

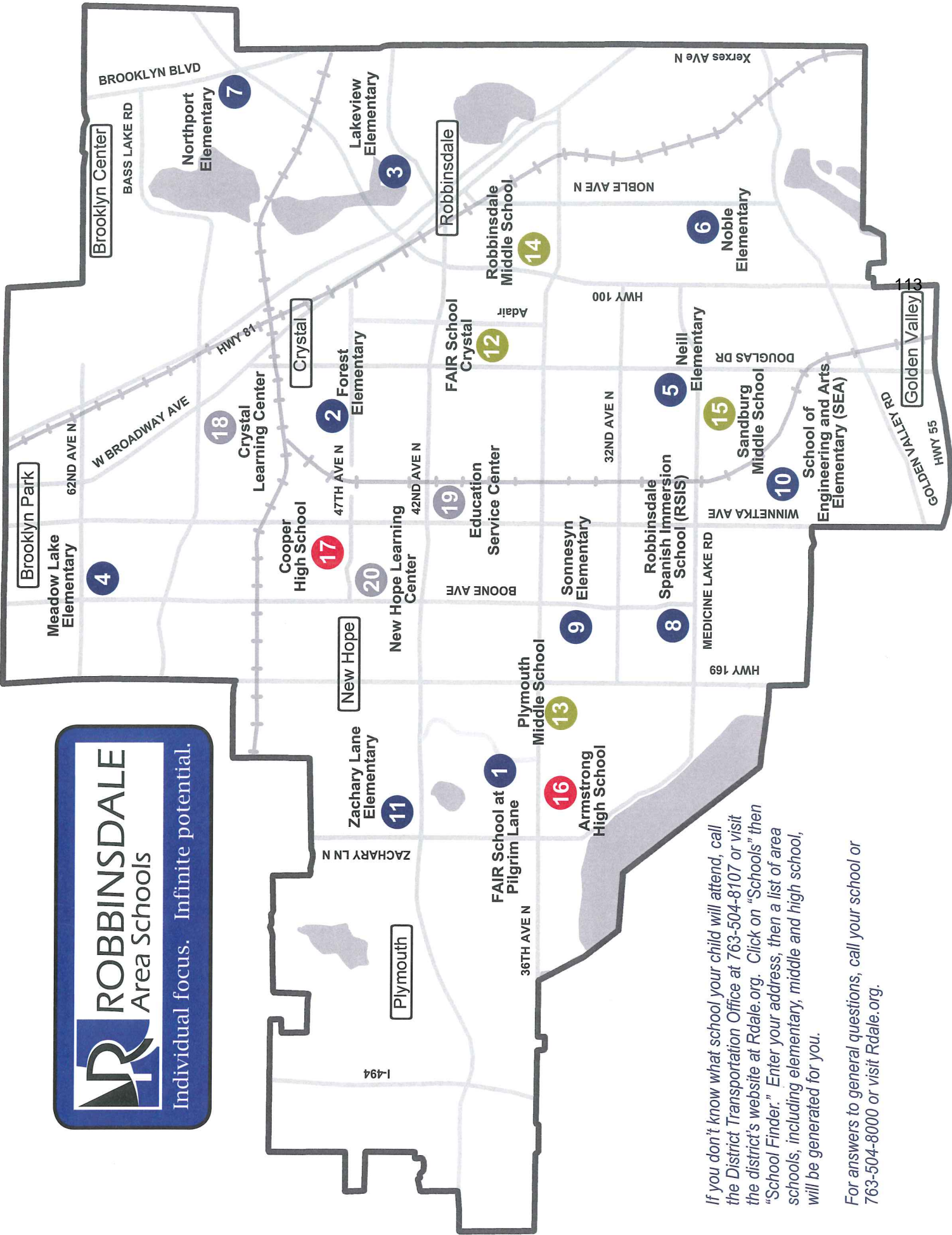
School Board and Administration
Year Ended June 30, 2023

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



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. **Sonnensyn 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

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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:

	<u>2023</u>	<u>2022</u>
Assets		
Current and other assets	\$ 127,275,933	\$ 124,024,600
Capital assets, net of depreciation/amortization	<u>304,251,616</u>	<u>303,825,003</u>
Total assets	<u>\$ 431,527,549</u>	<u>\$ 427,849,603</u>
Deferred outflows of resources		
OPEB plan deferments	\$ 1,546,226	\$ 1,268,955
Pension plan deferments	<u>41,256,546</u>	<u>43,051,713</u>
Total deferred outflows of resources	<u>\$ 42,802,772</u>	<u>\$ 44,320,668</u>
Liabilities		
Current and other liabilities	\$ 17,579,451	\$ 16,383,663
Long-term liabilities, including due within one year	<u>358,444,631</u>	<u>289,233,565</u>
Total liabilities	<u>\$ 376,024,082</u>	<u>\$ 305,617,228</u>
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	<u>29,506,191</u>	<u>129,225,538</u>
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	19,107,831	17,685,336
Unrestricted	<u>(122,758,344)</u>	<u>(157,149,952)</u>
Total net position	<u>\$ (1,144,809)</u>	<u>\$ (27,532,987)</u>

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>

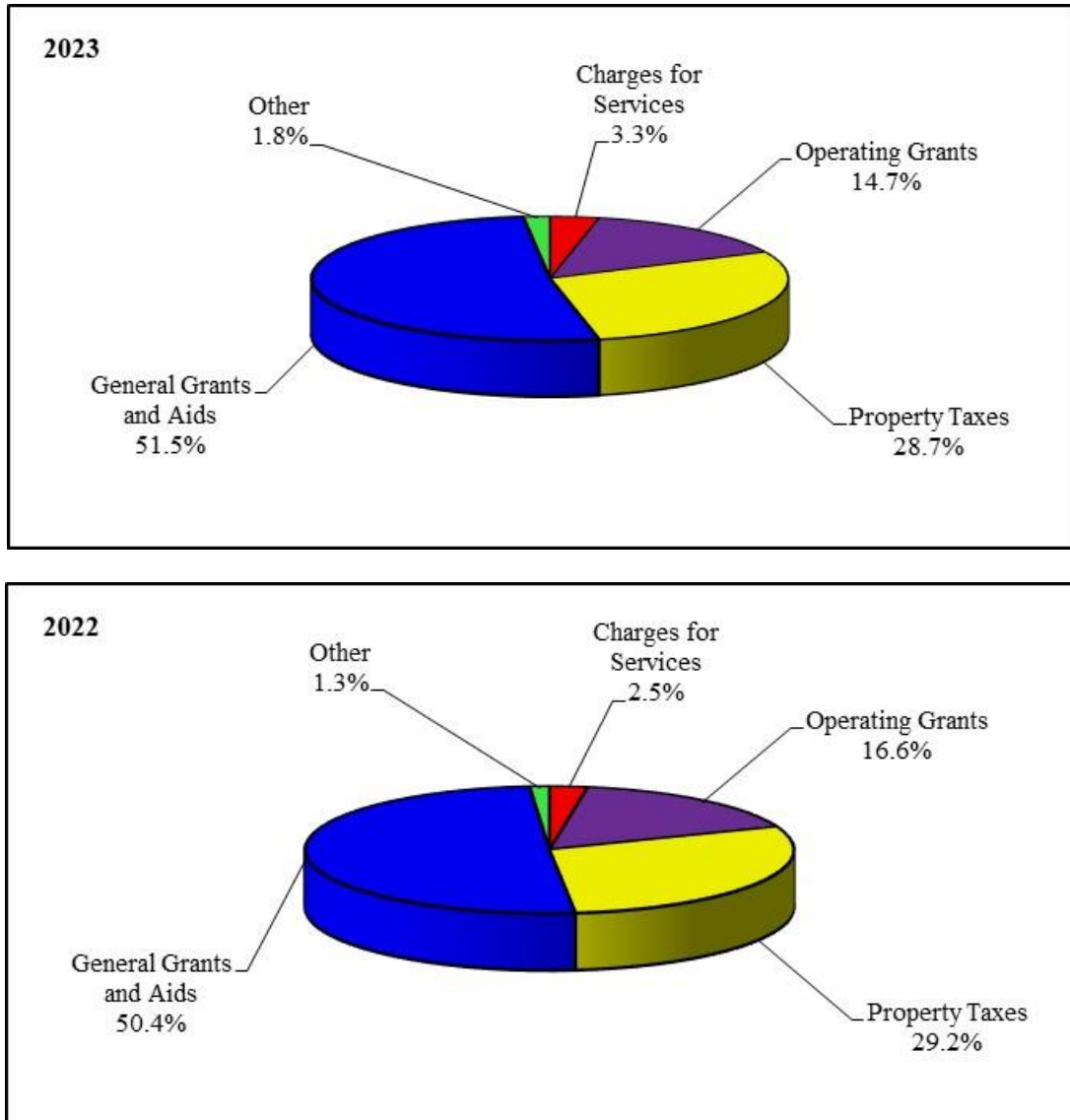
This table is presented on an accrual basis of accounting, and it includes all of the governmental activities of the District. This statement includes depreciation and amortization expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal.

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:

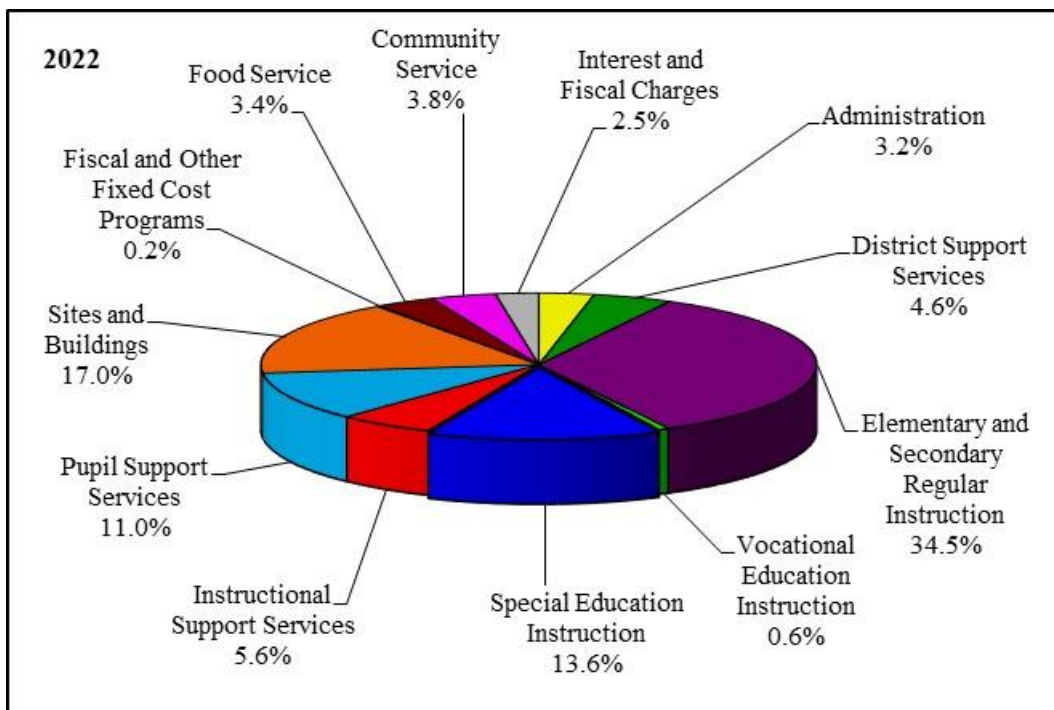
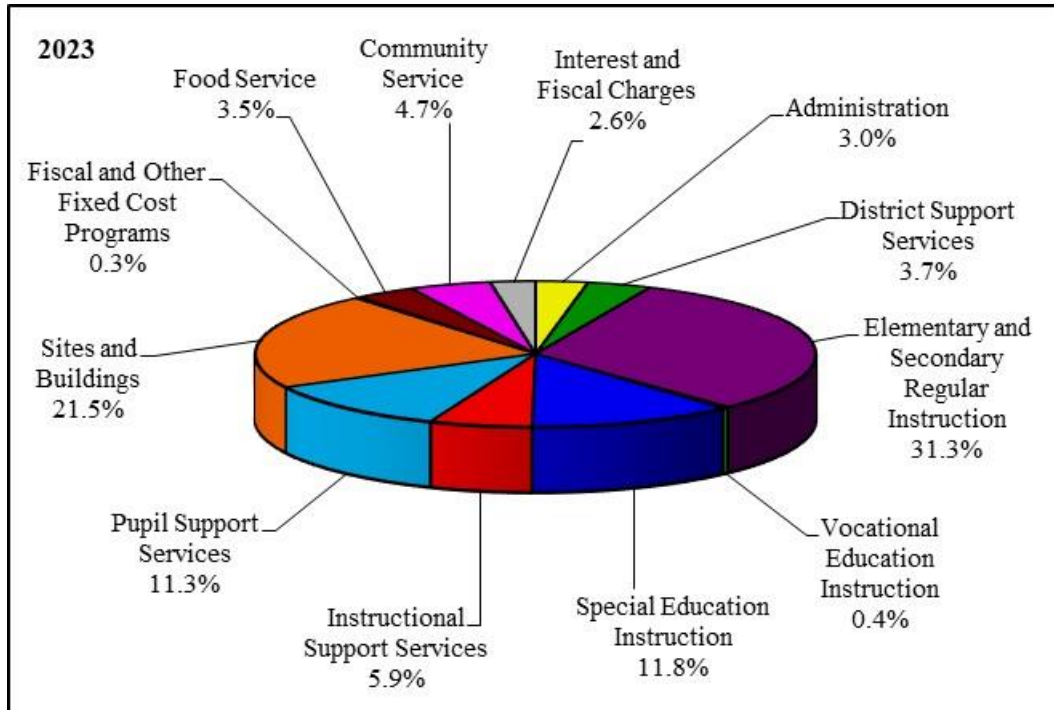
Figure A – Sources of Revenues for Fiscal Years 2023 and 2022



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><u>\$ 2,592,545</u></u>	<u><u>\$ 1,577,837</u></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><u>\$ 980,011</u></u>	<u><u>\$ (1,119,170)</u></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	2,963,563
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	<u>5,537,169</u>	<u>15,730,751</u>	<u>–</u>	<u>(10,541,883)</u>	<u>10,726,037</u>
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	<u>557,703,642</u>	<u>6,874,446</u>	<u>(215,531)</u>	<u>10,541,883</u>	<u>574,904,440</u>
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	<u>(259,415,808)</u>	<u>(22,178,584)</u>	<u>215,531</u>	<u>–</u>	<u>(281,378,861)</u>
Net capital assets, depreciated/amortized	<u>298,287,834</u>	<u>(15,304,138)</u>	<u>–</u>	<u>10,541,883</u>	<u>293,525,579</u>
Total capital assets, net	<u>\$ 303,825,003</u>	<u>\$ 426,613</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 304,251,616</u>

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	<u>\$ 22,178,584</u>

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
	<u> </u>	<u> </u>
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><u>\$ 10,007,651</u></u>	<u><u>\$ 933,843</u></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
<u> </u>	<u> </u>
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	<u>(45,512)</u>	<u>(434,906)</u>	<u>389,394</u>
Ending balance – June 30, 2023	<u>\$ 7,491,608</u>	<u>\$ 13,012,718</u>	<u>\$ (5,521,110)</u>

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.

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

	<u>Special Revenue Funds</u>		<u>Total</u>
	<u>Food Service</u>	<u>Community Service</u>	
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	<u>409,570</u>	<u>584,772</u>	<u>994,342</u>
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	<u>–</u>	<u>1,768,479</u>	<u>1,768,479</u>
Fund balances			
Nonspendable	85,916	–	85,916
Restricted	4,569,321	3,374,489	7,943,810
Total fund balances	<u>4,655,237</u>	<u>3,374,489</u>	<u>8,029,726</u>
	<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>9,715</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
Total liabilities	<u>584,772</u>	<u>358,286</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	1,753,725	2,205,637
Unavailable revenue – delinquent taxes	14,754	13,542
Total deferred inflows of resources	<u>1,768,479</u>	<u>2,219,179</u>
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
Total fund balances	<u>3,374,489</u>	<u>2,840,488</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>	<u>(196,215)</u>	<u>124,141</u>	<u>(72,074)</u>
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>	
	<u>Over (Under)</u>	<u>Actual</u>
	<u>Budget</u>	
\$	(987,106)	\$ 19,128,912
	257,865	9,727
	<u>901,555</u>	<u>898,578</u>
	172,314	20,037,217
	–	14,445,000
	–	6,490,548
	<u>22,000</u>	<u>14,203</u>
	<u>22,000</u>	<u>20,949,751</u>
	150,314	(912,534)
	<u>1,650</u>	<u>–</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
<u>205,999,274</u>	<u>215,040,694</u>	<u>218,502,453</u>	<u>223,059,927</u>	<u>227,248,102</u>	<u>233,221,946</u>
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
<u>230,460,175</u>	<u>227,523,566</u>	<u>238,258,932</u>	<u>226,038,245</u>	<u>238,621,913</u>	<u>259,801,594</u>
(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
–	–	–	–	–	–
–	–	–	–	–	–
<u>15,124,599</u>	<u>95,000</u>	<u>19,025,726</u>	<u>17,659,515</u>	<u>23,724,895</u>	<u>22,958,463</u>
–	4,749,736	–	–	–	–
<u>\$ (9,336,302)</u>	<u>\$ (7,638,136)</u>	<u>\$ (730,753)</u>	<u>\$ 14,681,197</u>	<u>\$ 12,351,084</u>	<u>\$ (3,621,185)</u>
<u>10.1%</u>	<u>10.4%</u>	<u>9.5%</u>	<u>10.3%</u>	<u>10.0%</u>	<u>9.8%</u>

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

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

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.

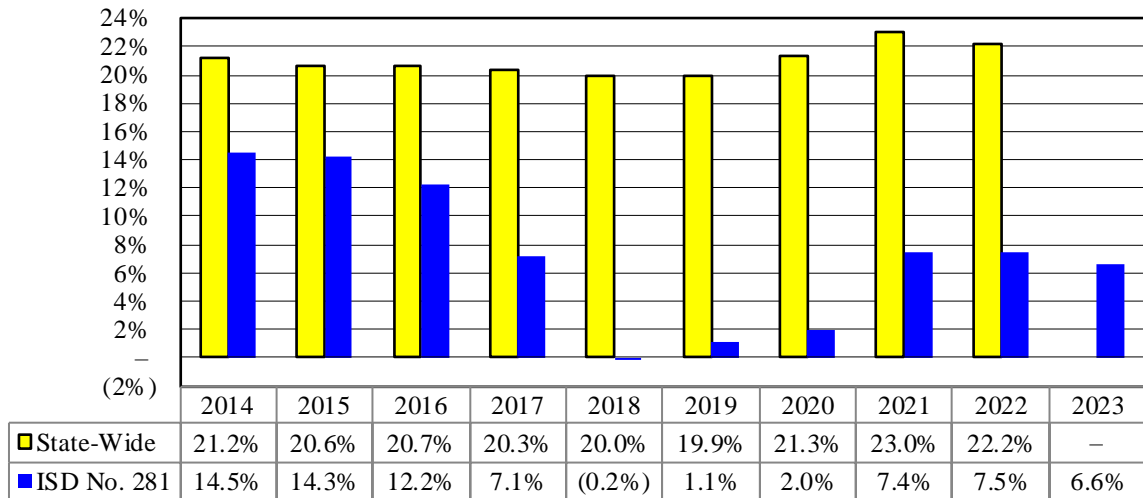
Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2014	\$ 5,302	1.50 %
2015	\$ 5,831	2.00 %
2016	\$ 5,948	2.00 %
2017	\$ 6,067	2.00 %
2018	\$ 6,188	2.00 %
2019	\$ 6,312	2.00 %
2020	\$ 6,438	2.00 %
2021	\$ 6,567	2.00 %
2022	\$ 6,728	2.45 %
2023	\$ 6,863	2.00 %
2024	\$ 7,138	4.00 %
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	<u>13,328</u>	<u>14,035</u>	<u>13,957</u>	<u>14,785</u>	<u>14,784</u>	<u>16,385</u>	<u>17,714</u>	
General Fund capital expenditures	793	876	815	897	466	224	600	
Total General Fund	<u>14,121</u>	<u>14,911</u>	<u>14,772</u>	<u>15,682</u>	<u>15,250</u>	<u>16,609</u>	<u>18,314</u>	
Special revenue funds								
Food Service	532	670	522	659	548	681	676	
Community Service	610	689	682	774	837	819	974	
Debt Service Fund	<u>1,576</u>	<u>1,599</u>	<u>1,609</u>	<u>1,561</u>	<u>1,678</u>	<u>1,642</u>	<u>1,780</u>	
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.

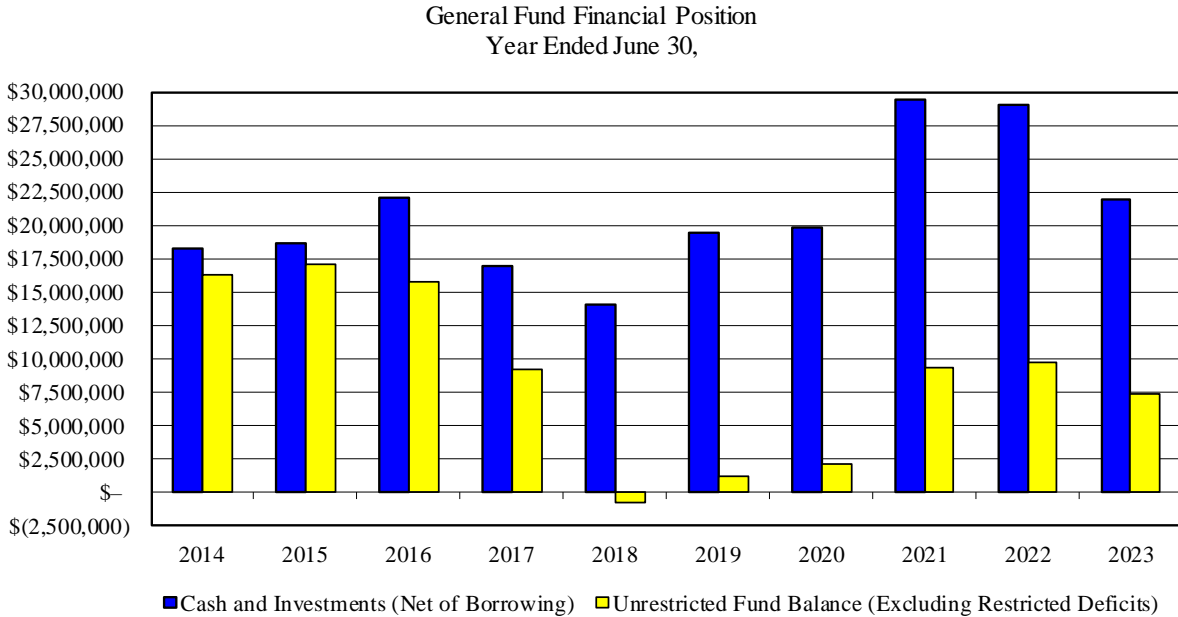
SUMMARY

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.

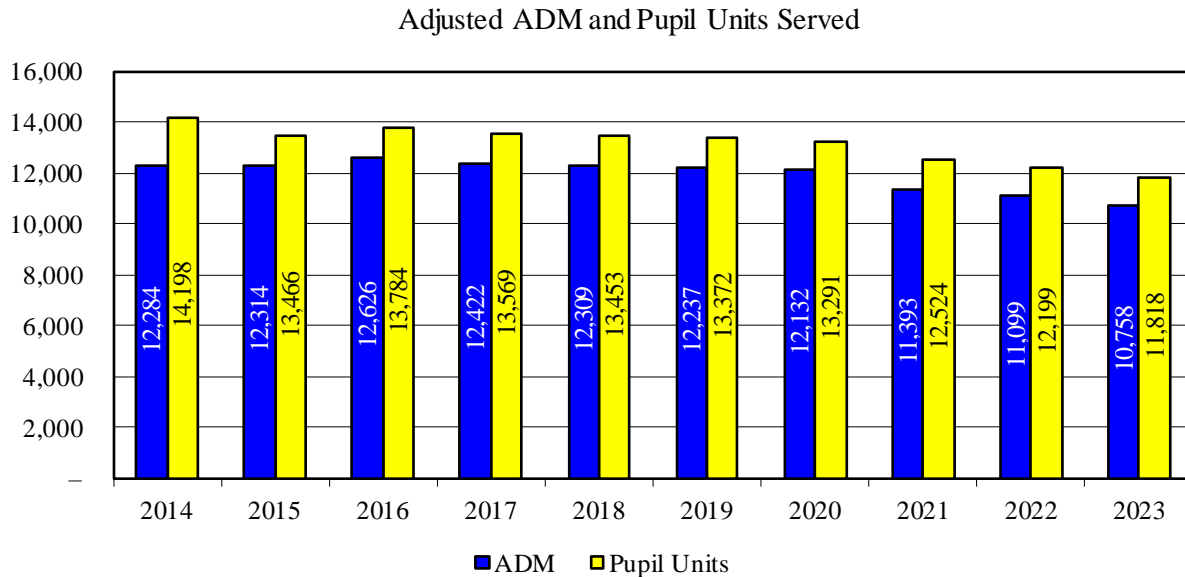
The resources represented by this fund balance are critical to a district’s ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

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.

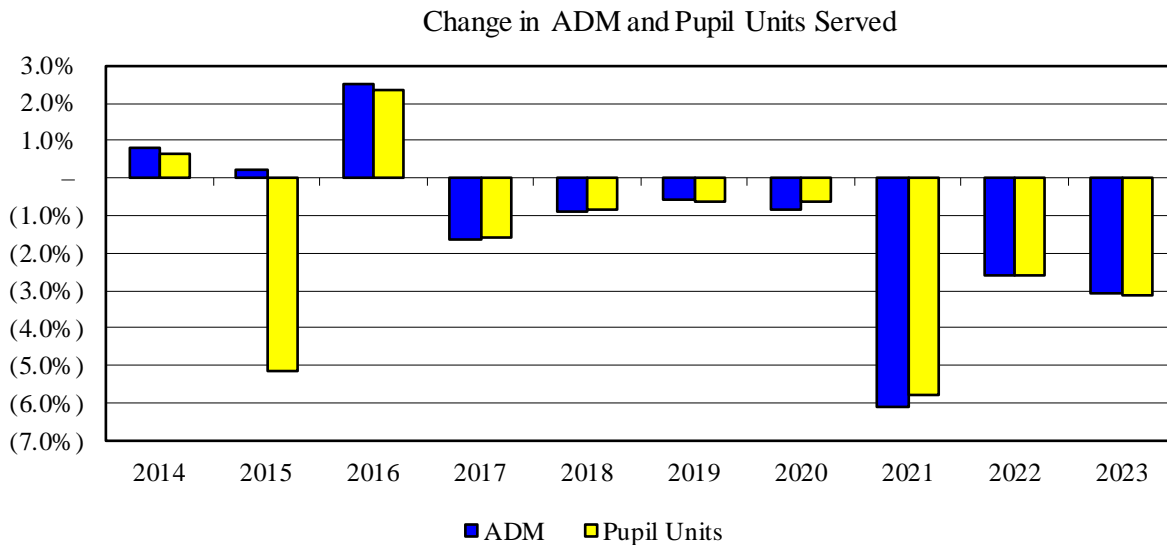
At June 30, 2023, unrestricted fund balance in the General Fund represented 3.7 percent of actual annual expenditures, as shown in the graph above, which represents approximately two weeks of operations, assuming level spending throughout the year.

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:



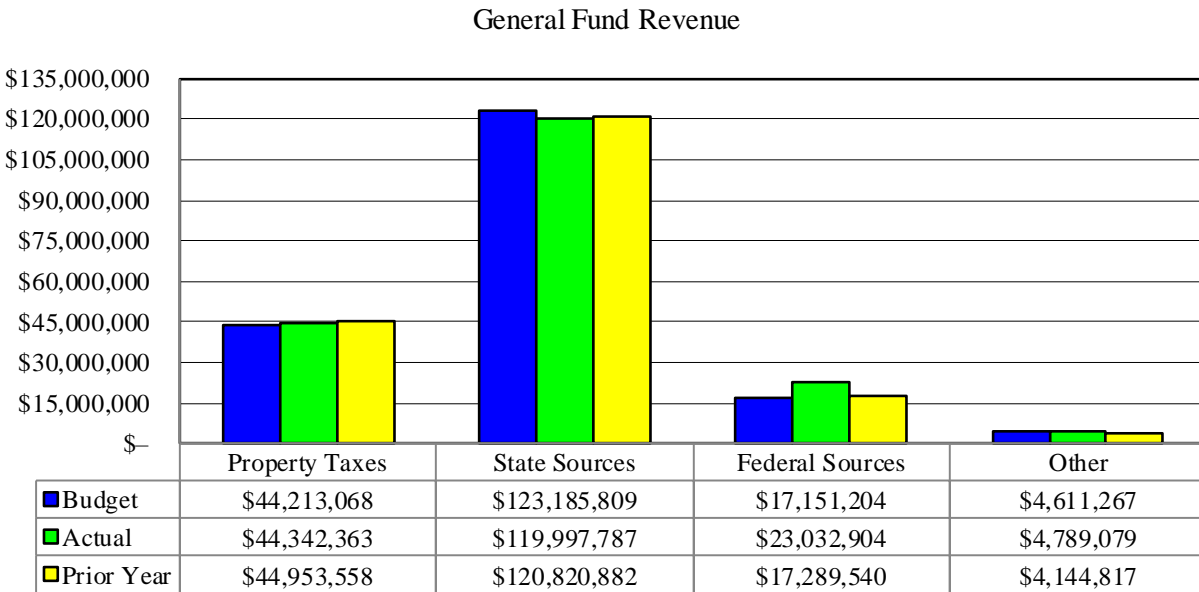
The change in pupil units for 2015 includes the effect of legislative reductions to pupil units.

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.

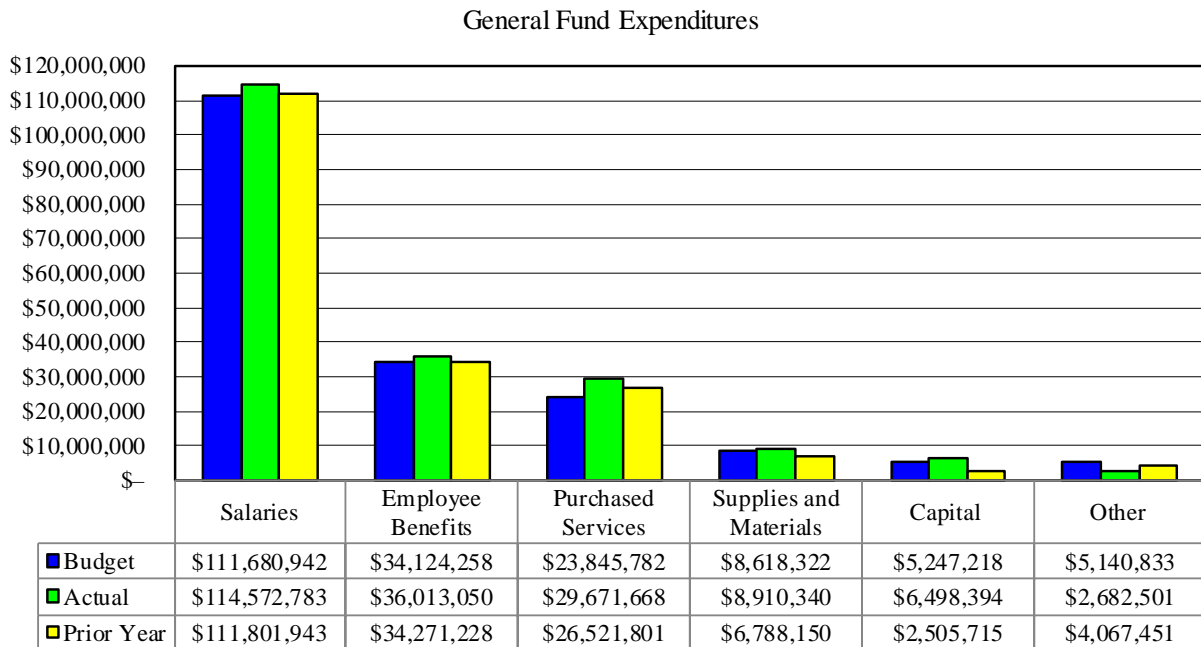
The budget variance was mainly due to federal revenues, which exceeded budget by \$5,881,700, due to greater use of available pandemic relief funding than anticipated. This was partially offset by state revenue sources ending the year \$3,188,022 under budget, mainly in general education state aid, due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

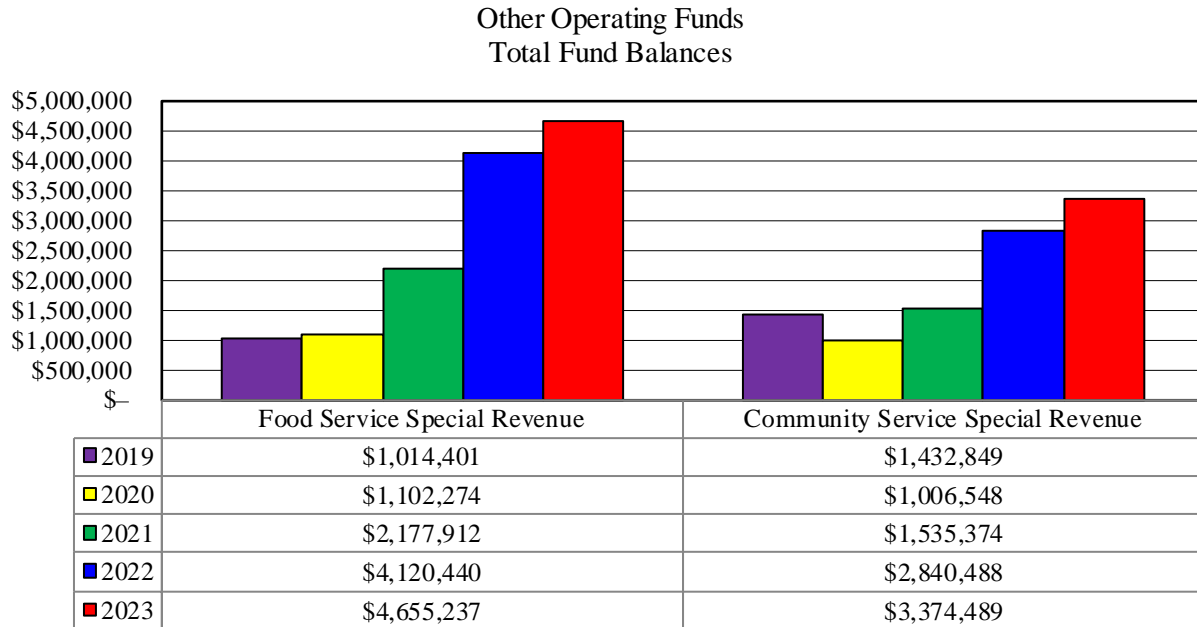
Salary and employee benefits, which accounted for 75.9 percent of General Fund spending, were \$4,512,662 (3.1 percent) more than the prior year and \$4,780,633 (3.3 percent) over budget.

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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To: Board of Education Directors and Superintendent Dr. Staloch

Date: October 21, 2024

Re: Policies 707 and 708, and APs 707.1 and 708.1

Legislative Updates to Policies:

1. **Policy 707 and Administrative Procedure 707.1 - Transportation of Public Students:**

Citation correction: Update to reference Minn. Stat. § 124D.03, Subd. 8.

2. **Policy 708 and Administrative Procedure 708.1 - Transportation of Non-Public Students:**

Language change: Replace "shall" with "must" for consistency with legislative language.

Additional Notes:

Both **Policy 707** and **Policy 708** were on the three-year review cycle during the 2023-2024 school year.

707 POLICY - TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

I. PURPOSE

The purpose of this policy is to provide for the transportation of students consistent with the requirements of law.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to provide for the transportation of students in a manner which will protect their health, welfare, and safety.
- B. The school district recognizes that transportation is an essential part of the school district services to students and parents but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.

III. PROCESS

The superintendent is directed to develop Transportation of Public School Students administrative procedures 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. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.59 (Bus Transportation is a Privilege Not a Right)
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.41 (Educational Aids for Nonpublic School Children; Definitions)
Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
Minn. Stat. § 123B.88 (Independent School Districts, Transportation)
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.04 (Enrollment Options Programs in Border States)
Minn. Stat. § 124D.041 (Reciprocity with Adjoining States)
Minn. Stat. § 124D.08 (School Board's Approval to Enroll in Nonresident District)
Minn. Stat. Ch. 125A (Children With a Disability)
Minn. Stat. § 125A.02 (Children With a Disability, Defined)
Minn. Stat. § 125A.12 (Attendance in Another District)
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)
Minn. Stat. § 125A.51 (Placement of Children Without Disabilities; Education and Transportation)

Minn. Stat. § 125A.515 (Placement of Students; Approval of Education Program)
Minn. Stat. § 125A.65 (Attendance at Academies for the Deaf and Blind)
Minn. Stat. § 126C.01 (General Education Revenue - Definitions)
Minn. Stat. § 127A.47 (Payments to Resident and Nonresident Districts)
Minn. Stat. § 190.05 (Definitions)
Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disabilities) 20
U.S.C. § 1415 (Individuals with Disabilities Education Improvement Act of 2004)
29 U.S.C. § 794 (Rehabilitation Act of 1973, § 504)
42 U.S.C. § 2000d (Prohibition Against Exclusion from Participation in, Denial of
Benefits of, and Discrimination under Federally Assisted Programs on Ground of
Race, Color, or National Origin)
42 U.S.C. § 11431, et seq. (McKinney-Vento Homeless Assistance Act of 2001)
42 U.S.C. § 12132, et seq. (Americans With Disabilities Act)

Cross References:

[RAS Policy 102.1](#) (Equity)
[RAS Policy 708](#) (Transportation of Nonpublic School Students)
[RAS Policy 709](#) (Student Transportation Safety Policy)
[RAS AP 710](#) (Extracurricular Transportation)
MSBA Policy 707 (Transportation of Public School Students)

707.1 ADMINISTRATIVE PROCEDURE - TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

I. PURPOSE

The purpose of this administrative procedure is to provide the details regarding transportation of students to school that is consistent with the requirements of law.

II. GENERAL STATEMENT

- A. The school district is to provide for the transportation of students in a manner which will protect their health, welfare, and safety.
- B. The school district recognizes that transportation is an essential part of the school district services to students and parents but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.

III. DEFINITIONS

- A. “Child with a disability” includes every 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 Education (“Commissioner”). A licensed physician, an advanced practice 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. In addition, every child under age three, and at the school district’s discretion from age three to seven, who needs special instruction and services, as determined by the rules of the Commissioner, because the child has a substantial delay or has an identifiable physical or mental condition known to hinder normal development is a child with a disability. A child with a short-term or temporary physical or emotional illness or disability, as determined by the rules of the Commissioner, is not a child with a disability.
- B. “Home” is the legal residence of the child. In the discretion of the school district, “home” also may be defined as a licensed day care facility, school day care facility, a respite care facility, the residence of a relative, or the residence of a person chosen by the student’s parent or guardian as the home of a student for part or all of the day, if requested by the student’s parent or guardian, or an afterschool program for children operated by a political subdivision of the state, if the facility, residence, or program is within the attendance area of the school the student attends. Unless otherwise specifically provided by law, a homeless student is a resident of the school district if enrolled in the school district.

- C. “Homeless student” means a student, including a migratory student, who lacks a fixed, regular, and adequate nighttime residence and includes: students who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; are abandoned in hospitals; are awaiting foster care placement; have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings; are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings, and migratory children who qualify as homeless because they are living in any of the preceding listed circumstances.
- D. “Nonpublic school” means any school, church, or religious organization, or home school wherein a resident of Minnesota may legally fulfill the compulsory instruction requirements of Minnesota Statutes, section 120A.22, which is located within the state, and which meets the requirements of Title VI of the Civil Rights Act of 1964.
- E. “Nonresident student” is a student who attends school in the school district and resides in another district, defined as the “nonresident district.” In those instances when the divorced or legally separated parents or parents residing separately share joint physical custody of a student and the parents reside in different school districts, the student shall be a resident of the school district designated by the student’s parents. When parental rights have been terminated by court order, the legal residence of a student placed in a residential or foster facility for care and treatment is the district in which the student resides.
- F. “Pupil support services” are health, counseling, and guidance services provided by the public school in the same district where the nonpublic school is located.
- G. “School of origin,” for purposes of determining the residence of a homeless student, is the school that the student attended when permanently housed or the school in which the student was last enrolled.
- H. “Shared time basis” is a program where students attend public school for part of the regular school day and who otherwise fulfill the requirements of Minnesota Statutes, section 120A.22 by attendance at a nonpublic school.
- I. “Student” means any student or child attending or required to attend any school as provided in Minnesota law and who is a resident or child of a resident of Minnesota.

IV. ELIGIBILITY

- A. Upon the request of a parent or guardian, the school district shall provide transportation to and from school, at the expense of the school district, for all resident students who reside two miles or more from the school, except for those students whose transportation privileges have been revoked or have been voluntarily surrendered by the student’s parent or guardian.

- B. The school district may, in its discretion, also provide transportation to any student to and from school, at the expense of the school district, for any other purpose deemed appropriate by the school board.

[NOTE: In this section, school districts may wish to outline those discretionary areas where they intend to provide transportation. For example, some school districts may provide that transportation shall be provided for all resident elementary students who reside one mile or more from the school.]

- C. In the discretion of the school district, transportation along regular school bus routes may also be provided, where space is available, to any person where such use of a bus does not interfere with the transportation of students. The cost of providing such transportation must be paid by those individuals using these services or some third-party payor. Bus transportation also may be provided along school bus routes when space is available for participants in early childhood family education programs and school readiness programs if these services do not result in an increase in the school district's expenditures for transportation
- D. For purposes of stabilizing enrollment and reducing mobility, the school district may, in its discretion, establish a full-service school zone and may provide transportation for students attending a school in that full-service school zone. A full-service school zone may be established for a school that is located in an area with higher than average crime or other social and economic challenges and that provides education, health or human services, or other parental support in collaboration with a city, county, state, or nonprofit agency.

V. TRANSPORTATION OF NONRESIDENT STUDENTS

- A. If requested by the parent of a nonresident student, the school district shall provide transportation to a nonresident student within its borders at the same level of service that is provided to resident students.
- B. If the school district decides to transport a nonresident student within the student's resident district, the school district will notify the student's resident district of its decision, in writing, prior to providing transportation.
- C. When divorced or legally separated parents or parents residing separately reside in different school districts and share physical custody of a student, the parents shall be responsible for the transportation of the student to the border of the school district during those times when the student is residing with the parent in the nonresident school district.
- D. The school district may provide transportation to allow a student who attends a high-need English language learner program and who resides within the transportation attendance area of the program to continue in the program until the student completes the highest grade level offered by the program.

VI. TRANSPORTATION OF RESIDENT STUDENTS TO NON DISTRICT SCHOOLS

- A. In general, the school district shall not provide transportation between a resident student's

home and the border of a nonresident district where the student attends school under the Enrollment Options Program. A parent may be reimbursed by the nonresident district for the costs of transportation from the pupil's residence to the border of the nonresident district if the student is from a family whose income is at or below the poverty level, as determined by the federal government. The reimbursement may not exceed the pupil's actual cost of transportation or 15 cents per mile traveled, whichever is less.

Reimbursement may not be paid for more than 250 miles per week: (~~Minn. Stat. §Minnesota Statutes, section~~ 124D.03, ~~subdivision~~Subd. 8).

- B. Resident students shall be eligible for transportation to and from a nonresident school district at the expense of the school district, if in the discretion of the school district, inadequate room, distance to school, unfavorable road conditions, or other facts or conditions make attendance in the resident student's own district unreasonably difficult or impracticable. The school district, in its discretion, may also provide for transportation of resident students to schools in other districts for grades and departments not maintained in the district, including high school, for the whole or a part of the year or for resident students who attend school in a building rented or leased by the school district in an adjacent district.
- C. In general, the school district is not responsible for transportation for any resident student attending school in an adjoining state under a reciprocity agreement but may provide such transportation services at its discretion.

VII. SPECIAL EDUCATION STUDENTS/STUDENTS WITH A DISABILITY/STUDENTS WITH TEMPORARY DISABILITIES

- A. Upon a request of a parent or guardian, the board must provide necessary transportation, consistent with Minnesota Statutes, section 123B.92, subdivision 1(b)(4), for a resident child with a disability not yet enrolled in kindergarten for the provision of special instruction and services. Special instruction and services for a child with a disability not yet enrolled in kindergarten include an individualized education program (IEP) team placement in an early childhood program when that placement is necessary to address the child's level of functioning and needs.
- B. Resident students with a disability whose disabling conditions are such that the student cannot be safely transported on the regular school bus and/or school bus route and/or when the student is transported on a special route for the purpose of attending an approved special education program shall be entitled to special transportation at the expense of the school district or the day training and habilitation program attended by the student. The school district shall determine the type of vehicle used to transport students with a disability on the basis of the disabling condition and applicable laws. This provision shall not be applicable to parents who transport their own child under a contract with the school district.
- C. Resident students with a disability who are boarded and lodged at Minnesota state academies for educational purposes, but who also are enrolled in a public school within the school district, shall be provided transportation, by the school district to and from said board and lodging facilities, at the expense of the school district.

- D. If a resident student with a disability attends a public school located in a contiguous school district and the school district of attendance does not provide special instruction and services, the school district shall provide necessary transportation for the student between the school district boundary and the educational facility where special instruction and services are provided within the school district. The school district may provide necessary transportation of the student between its boundary and the school attended in the contiguous district, but shall not pay the cost of transportation provided outside the school district boundary.
- E. When a student with a disability or a student with a short-term or temporary disability is temporarily placed for care and treatment in a day program located in another school district and the student continues to live within the school district during the care and treatment, the school district shall provide the transportation, at the expense of the school district, to that student. The school district may establish reasonable restrictions on transportation, except if a Minnesota court or agency orders the child placed at a daycare and treatment program and the school district receives a copy of the order, then the school district must provide transportation to and from the program unless the court or agency orders otherwise. Transportation shall only be provided by the school district during regular operating hours of the school district.
- F. When a nonresident student with a disability or a student with a short-term or temporary disability is temporarily placed in a residential program within the school district, including correctional facilities operated on a fee-for-service basis and state institutions, for care and treatment, the school district shall provide the necessary transportation at the expense of the school district. Where a joint powers entity enters into a contract with a privately owned and operated residential facility for the provision of education programs for special education students, the joint powers entity shall provide the necessary transportation.
- G. Each driver and aide assigned to a vehicle transporting students with a disability will be provided with appropriate training for the students in their care, will assist students with their safe ingress and egress from the bus, will ensure the proper use of protective safety devices, and will be provided with access to emergency health care information as required by law.
- H. Any parent of a student with a disability who believes that the transportation services provided for that child are not in compliance with the applicable law may utilize the alternative dispute resolution and due process procedures provided for in Minnesota Statutes, chapter 125A.

VIII. HOMELESS STUDENTS

- A. Homeless students shall be provided with transportation services comparable to other students in the school district.
- B. Upon request by the student's parent, guardian, or homeless education liaison, the school district shall provide transportation for a homeless student as follows:

1. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements within the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter location on the same basis as transportation services are provided to other students in the school district.
2. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements outside of the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter location on the same basis as transportation services are provided to other students in the school district, unless the school district and the school district in which the student is temporarily placed agree that the school district in which the student is temporarily placed shall provide transportation.
3. If a nonresident student is homeless and is residing in a public or private homeless shelter or has other non-shelter living arrangements within the school district, the school district may provide transportation services between the shelter or non-shelter location and the student's school of origin outside of the school district upon agreement with the school district in which the school of origin is located.
4. A homeless nonresident student enrolled under Minnesota Statutes section 124D.08, subdivision 2a, must be provided transportation from the student's district of residence to and from the school of enrollment.

IX. AVAILABILITY OF SERVICES

Transportation shall be provided on all regularly scheduled school days or make-up days. Transportation will not be provided during the summer school break. Transportation may be provided for summer instructional programs for students with a disability or in conjunction with a learning year program. Transportation between home and school may also be provided, in the discretion of the school district, on staff development days.

X. MANNER OF TRANSPORTATION

The scheduling of routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, the determination of fees, and any other matter relating thereto shall be within the sole discretion, control and management of the school board. The school district may, in its discretion, provide room and board, in lieu of transportation, to a student who may be more economically and conveniently provided for by that means.

XI. RESTRICTIONS

Transportation by the school district is a privilege and not a right for an eligible student. A student's eligibility to ride a school bus may be revoked for a violation of school bus safety or conduct policies, or violation of any other law governing student conduct on a school bus pursuant to the school district's discipline policy. Revocation of a student's bus riding privilege is not an

exclusion, expulsion, or suspension under the Pupil Fair Dismissal Act. Revocation procedures for a student who is an individual with a disability under 20 United States Code, section 1415 (Individuals with Disabilities Act), 29 United States Code, section 794 (the Rehabilitation Act), and 42 United States Code, section 12132, (Americans with Disabilities Act) are governed by these provisions.

XII. FEES

- A. In its discretion, the school district may charge fees for transportation of students to and from extracurricular activities conducted at locations other than school, where attendance is optional.
- B. The school district may charge fees for transportation of students to and from school when authorized by law. If the school district charges fees for transportation of students to and from school, guidelines shall be established for that transportation to ensure that no student is denied transportation solely because of inability to pay. The school district also may waive fees for transportation if the student's parent is serving in, or within the past year has served in, active military service as defined in Minnesota Statutes section 190.05.
- C. The school district may charge reasonable fees for transportation of students to and from post-secondary institutions for students enrolled under the post-secondary enrollment options program. Families who qualify for mileage reimbursement may use their state mileage reimbursement to pay this fee
- D. Where, in its discretion, the school district provides transportation to and from an instructional community-based employment station that is part of an approved occupational experience vocational program, the school district may require the payment of reasonable fees for transportation from students who receive remuneration for their participation in these programs.

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.59 (Bus Transportation a Privilege Not a Right)
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.41 (Definitions)
Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
Minn. Stat. § 123B.84 (Policy)
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.04 (Options for Enrolling in Adjoining States)
Minn. Stat. § 124D.041 (Reciprocity with Adjoining States)
Minn. Stat. § 124D.08 (School Board's Approval to Enroll in Nonresident District; Exceptions)
Minn. Stat. Ch. 125A (Special Education and Special Programs)
Minn. Stat. § 125A.02 (Children with a Disability Defined)
Minn. Stat. § 125A.12 (Attendance in Another District)
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)

Minn. Stat. § 125A.51 (Placement of Children Without Disabilities; Education and Transportation)
Minn. Stat. § 125A.515 (Placement of Students; Approval of Education Program)
Minn. Stat. § 125A.65 (Attendance at Academies for the Deaf and Blind)
Minn. Stat. § 126C.01 (Definitions)
Minn. Stat. § 127A.47 (Payments to Resident and Nonresident Districts)
Minn. Stat. § 190.05 (Definitions)
Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disability)
20 U.S.C. § 1415 (Individuals with Disabilities Education Act)
29 U.S.C. § 794 (Rehabilitation Act of 1973, § 504)
42 U.S.C. § 2000d (Prohibition against Exclusion from Participation in, Denial of Benefits of, and Discrimination under Federally Assisted Programs on Ground of Race, Color, or National Origin)
42 U.S.C. § 11431 et seq. (McKinney-Vento Homeless Assistance Act of 2001)
42 U.S.C. § 12132 et seq. (Americans with Disabilities Act)

Cross References: RAS Policy 708 (Transportation of Nonpublic School Students)
RAS Policy 709 (Student Transportation Safety Policy)
RAS Policy 710 (Extracurricular Transportation)
MSBA Policy (Transportation of Public School Students)
[RAS 102.1 RAS Equity Policy](#)

708 POLICY - TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS

I. PURPOSE

The purpose of this policy is to address transportation rights of nonpublic school students and to provide equality of treatment in transporting such students pursuant to law.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to recognize the rights of nonpublic school students and to provide equal transportation to those students as required by law.

III. PROCESS

The superintendent is directed to develop Transportation of Nonpublic School Students administrative procedures for the School District that meet the state and federal requirements established in law or rule.

Legal References: Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
Minn. Stat. § 123B.84 (Policy)
Minn. Stat. § 123B.86 (Equal Treatment)
Minn. Stat. § 123B.88 (Independent School Districts, Transportation)
Minn. Stat. § 123B.91, Subd. 1a (Compliance by Nonpublic and Charter School Students)
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
Minn. Stat. Ch. 125A (Children With a Disability)
Minn. Stat. § 125A.18 (Special Instruction; Nonpublic Schools)
Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disabilities)
Americans United, Inc. as Protestants and Other Am. United for Separation of Church and State, et al. v. Independent Sch. Dist. No. 622, et al., 288 Minn. 1996, 179 N.W.2d 146 (Minn. 1970)
Eldredge v. Independent Sch. Dist. No. 625, 422 N.W.2d 319 (Minn. App. 1988)
Healy v. Independent Sch. Dist. No. 625, 962 F.2d 1304 (8th Cir. 1992)
Minn. Op. Atty. Gen. 166a-7 (June 3, 1983)
Minn. Op. Atty. Gen. 166a-7 (Sept. 14, 1981)
Minn. Op. Atty. Gen. 166a-7 (July 15, 1976)
Minn. Op. Atty. Gen. 166a-7 (July 17, 1970)
Minn. Op. Atty. Gen. 166a-7 (Oct. 3, 1969)
Minn. Op. Atty. Gen. 166a-7 (Sept. 12, 1969)

Cross References: [RAS Policy 708](#) (Transportation of Nonpublic School Students)
[RAS Policy 709](#) (Student Transportation Safety Policy)

708.1 ADMINISTRATIVE PROCEDURE - TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS

I. PURPOSE

The purpose of this procedure is to address transportation rights of nonpublic school students and to provide equality of treatment in transporting such students pursuant to law.

II. GENERAL STATEMENT

The school district is to recognize the rights of nonpublic school students and to provide equal transportation to those students as required by law.

III. ELIGIBILITY

- A. The school district shall provide equal transportation within the district for all students to any school when transportation is deemed necessary by the school district because of distance or traffic conditions in like manner and form as provided in Minnesota Statutes, sections 123B.88 and 123B.92 when applicable.
- B. Upon the request of a parent or guardian, the school district must provide school bus transportation to the school district boundary for students residing in the school district at least the same distance from a nonpublic school actually attended in another school district as public school students are transported in the transporting school district. Such transportation must be provided whether or not there is another nonpublic school within the transporting school district, if the transportation is to schools maintaining grades or departments not maintained in the school district or if the attendance of such students at school can more safely, economically, or conveniently be provided for by such means.
- C. The school district may provide school bus transportation to a nonpublic school in another school district for students residing in the school district and attending that school, whether there is or is not another nonpublic school within the transporting school district, if the transportation is to schools maintaining grades or departments not maintained in the school district or if the attendance of such students at school can more safely, economically, or conveniently be provided for by such means. If the school district transports students to a nonpublic school located in another school district, the nonpublic school ~~must~~ **shall** pay the cost of such transportation provided outside the school district boundaries.
- D. The school district must provide the necessary transportation within school district boundaries between the nonpublic school and a public school or neutral site for nonpublic school students who are provided pupil support services if the school district elects to provide pupil support services at a site other than a nonpublic school.
- E. When transportation is provided, the scheduling of routes, manner and method of

transportation, control and discipline of students, and any other matter relating thereto shall be within the sole discretion, control, and management of the school district. A nonpublic or charter school student transported by the school district shall comply with school district student bus conduct and student bus discipline policies.

- F. The school board and a nonpublic school may mutually agree to a written plan for the board to provide nonpublic pupil transportation to nonpublic school students. The school district must report the number of nonpublic school students transported and the nonpublic pupil transportation expenditures incurred in the form and manner specified by the Minnesota Commissioner of Education.
- G. If the school board provides pupil transportation through the school's employees, the school board may transport nonpublic school students according to the plan and retain the nonpublic pupil transportation aid attributable to that plan. A nonpublic school may make a payment to the school district to cover additional transportation services agreed to in the written plan for nonpublic pupil transportation services not required under Minnesota Statutes, sections 123B.84 to 123B.87.
- H. A school board that contracts for pupil transportation services may enter into a contractual arrangement with a school bus contractor according to the written plan adopted by the school board and the nonpublic school to transport nonpublic school students and retain the nonpublic pupil transportation aid attributable to that plan for the purposes of paying the school bus contractor. A nonpublic school may make a payment to the school district to cover additional transportation services agreed to in the written plan for nonpublic pupil transportation services included in the contract that are not required under Minnesota Statutes, sections 123B.84 to 123B.87.
- I. Additional transportation to and from a nonpublic school may be provided at the expense of the school district when such services are provided in the discretion of the school district.

IV. STUDENTS WITH DISABILITIES

- A. If a resident student with a disability attends a nonpublic school located within the school district, the school district must provide necessary transportation for the student within the school district between the nonpublic school and the educational facility where special instruction and services are provided on a shared-time basis. If a resident student with a disability attends a nonpublic school located in another school district and if no agreement exists for the provision of special instruction and services on a shared time basis to that student by the school district of attendance and where the special instruction and services are provided within the school district, the school district ~~must~~~~shall~~ provide necessary transportation for that student between the school district boundary and the educational facility. The school district may provide necessary transportation for that student between its boundary and the nonpublic school attended, but the nonpublic school ~~shall~~ ~~must~~ pay the cost of transportation provided outside the school district boundary. School districts may make agreements for who provides transportation. Parties serving students on a shared time basis have access to a due process hearing system as provided by law.

- B. When the disabling conditions of a student with a disability are such that the student cannot be safely transported on the regular school bus and/or school bus route and/or when the student is transported on a special route for the purpose of attending an approved special education program, the student shall be entitled to special transportation at the expense of the school district or the day training and habilitation program attended by the student. The school district shall determine the type of vehicle used to transport students with a disability on the basis of the disabling conditions and applicable laws. This section shall not be applicable to parents who transport their own child under a contract with the school district.
- C. Each driver and aide assigned to a vehicle transporting students with a disability must (1) be instructed in basic first aid and procedures for the students under their care; (2) within one month after the effective date of assignment, participate in a program of in-service training on the proper methods of dealing with the specific needs and problems of students with disabilities; (3) assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and (4) ensure that proper safety devices are in use and fastened properly.
- D. Each driver and aide assigned to a vehicle transporting students with a disability shall have available to them the following information in hard copy or immediately accessible through a two-way communication system: (1) the student's name and address; (2) the nature of the student's disabilities; (3) emergency health care information; and (4) the names and telephone numbers of the student's physician, parents, guardians, or custodians, and some person other than the student's parents or custodians who can be contacted in case of an emergency.
- E. Any parent of a student with a disability who believes that the transportation services provided for that child are not in compliance with the applicable law may utilize the due process procedures provided for in Minnesota Statutes chapter 125A.

V. APPLICATION OF GENERAL POLICY

The provisions of the school district's policy on transportation of public school students [*Model Policy 707*] shall apply to the transportation of nonpublic school students except as specifically provided herein.

- Legal References:**
- Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
 - Minn. Stat. § 123B.84 (Policy)
 - Minn. Stat. § 123B.86 (Equal Treatment)
 - Minn. Stat. § 123B.88 (Independent School Districts, Transportation)
 - Minn. Stat. § 123B.91, Subd. 1a (School District Bus Safety Requirements)
 - Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
 - Minn. Stat. Ch. 125A (Special Education and Special Programs)
 - Minn. Stat. § 125A.18 (Special Instruction; Nonpublic Schools)
 - Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
 - Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disability)

Americans United, Inc. as Protestants and Other Am. United for Separation of Church and State, et al. v. Independent Sch. Dist. No. 622, et al., 288 Minn. 1996, 179 N.W.2d 146 (Minn. 1970)
Eldredge v. Independent Sch. Dist. No. 625, 422 N.W.2d 319 (Minn. Ct. App. 1988)
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Minn. Op. Atty. Gen. 166a-7 (June 3, 1983)
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Minn. Op. Atty. Gen. 166a-7 (July 17, 1970)
Minn. Op. Atty. Gen. 166a-7 (Oct. 3, 1969)
Minn. Op. Atty. Gen. 166a-7 (Sept. 12, 1969)

Cross References: MSBA/MASA Model Policy 707 (Transportation of Public School Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
RAS Policy 707 (Transportation of Public School Students)
RAS Policy 709 (Student Transportation Safety Policy)

October Professional Development Board Report										
	Event Title	Start Date	End Date	Event Location	Reason for Attending	Academic Achievement	Student Engagement & Wellness	Collaboration & Partnerships	Staff Investment and Impact	Alignment w/ SIP
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency

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October Professional Development Board Report										
	Event Title	Start Date	End Date	Event Location	Reason for Attending	Academic Achievement	Student Engagement & Wellness	Collaboration & Partnerships	Staff Investment and Impact	Alignment w/ SIP
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency

October Professional Development Board Report										
	Event Title	Start Date	End Date	Event Location	Reason for Attending	Academic Achievement	Student Engagement & Wellness	Collaboration & Partnerships	Staff Investment and Impact	Alignment w/ SIP
EL	MELED	11.22.24	11.22.24	St. Paul River Center	Grow in my practice as an EL teacher	X				Improve EL literacy which supports bldg goal of increasing reading proficiency
Cabinet	Gun Safety Summy	11.1.24	11.1.24	Hamline University	Strengthen practices around gun safety		X		X	Strengthen practices around student, staff and school safety
A&I	Indian Ed Gathering	10.2.24	10.2.24	St. Paul	Share ideas and discuss and celebrate successes		X	X		Collaboration for partnerships and students needs
A&I	Indian Ed Gathering	10.2.24	10.2.24	St. Paul	Share ideas and discuss and celebrate successes		X	X		Collaboration for partnerships and students needs
A&I	Indian Ed Gathering	10.2.24	10.2.24	St. Paul	Share ideas and discuss and celebrate successes		X	X		Collaboration for partnerships and students needs
A&I	Indian Ed Gathering	10.2.24	10.2.24	St. Paul	Share ideas and discuss and celebrate successes		X	X		Collaboration for partnerships and students needs
Student Services	MN School Nurse Conference	11.1.24	11.2.24	Minneapolis	Updates to school nursing, practices and fellowship				X	Creating a healthy school environment
CHS	Mn School Counselors Assoc Conference	11.3.24	11.4.24	Duluth	Gain knowledge, support techniques and strategies to school counseling program	X	X		X	Strategies to support students and increase attendance and engagement

October Professional Development Board Report										
	Event Title	Start Date	End Date	Event Location	Reason for Attending	Academic Achievement	Student Engagement & Wellness	Collaboration & Partnerships	Staff Investment and Impact	Alignment w/ SIP
CHS	Mn School Counselors Assoc Conference	11.3.24	11.4.24	Duluth	Gain knowledge, support techniques and strategies to school counseling program	X	X		X	Strategies to support students and increase attendance and engagement
Student Services	Midwest School Social Worker Assoc Conference	10.28.24	10.29.24	Minnetonka, MN	Learn strategies for classroom management, student support techniques	X	X	X	X	Increase growth in culturally responsive teaching and trauma informed care.
Student Services	Midwest School Social Worker Assoc Conference	10.28.24	10.29.24	Minnetonka, MN	Learn strategies for classroom management, student support techniques	X	X	X	X	Increase growth in culturally responsive teaching and trauma informed care.
Student Services	School Psych Conference	11.15.24	11.15.24	Little Canada, MN	Increase knowledge of AI applications including ethical considerations				X	Increase skills with tech and supports across academics, SEL and behavior
EC	10 Strategies to Eliminate Open Mouth Posture	11.1.24	11.1.24	Virtual	Quality Professional Development	X	X	X		Increase language skills
CHS	2024 CTE Works Summit	11.19.24	11.20.24	Plymouth, MN	Quality Professional Development around CTE	X			X	This summit serves as a platform for learning and best practices addressing issues in CTE
CHS	2024 CTE Works Summit	11.19.24	11.20.24	Plymouth, MN	Quality Professional Development around CTE	X			X	This summit serves as a platform for learning and best practices addressing issues in CTE

October Professional Development Board Report										
	Event Title	Start Date	End Date	Event Location	Reason for Attending	Academic Achievement	Student Engagement & Wellness	Collaboration & Partnerships	Staff Investment and Impact	Alignment w/ SIP
CHS	2024 CTE Works Summit	11.19.24	11.20.24	Plymouth, MN	Quality Professional Development around CTE	X			X	This summit serves as a platform for learning and best practices addressing issues in CTE
CHS	2024 CTE Works Summit	11.19.24	11.20.24	Plymouth, MN	Quality Professional Development around CTE	X			X	This summit serves as a platform for learning and best practices addressing issues in CTE
Student Services	DAPE	9.26.24	9.27.27	Annandale, MN	Learn best practices to support students in DAPE	X	X		X	Meeting district / state standards in DAPE
Student Services	DAPE	9.26.24	9.27.27	Annandale, MN	Learn best practices to support students in DAPE	X	X		X	Meeting district / state standards in DAPE
Student Services	DAPE	9.26.24	9.27.27	Annandale, MN	Learn best practices to support students in DAPE	X	X		X	Meeting district / state standards in DAPE
Student Services	DAPE	9.26.24	9.27.27	Annandale, MN	Learn best practices to support students in DAPE	X	X		X	Meeting district / state standards in DAPE
Student Services	DAPE	9.26.24	9.27.27	Annandale, MN	Learn best practices to support students in DAPE	X	X		X	Meeting district / state standards in DAPE
Student Services	DAPE	9.26.24	9.27.27	Annandale, MN	Learn best practices to support students in DAPE	X	X		X	Meeting district / state standards in DAPE

October Professional Development Board Report										
	Event Title	Start Date	End Date	Event Location	Reason for Attending	Academic Achievement	Student Engagement & Wellness	Collaboration & Partnerships	Staff Investment and Impact	Alignment w/ SIP
EC	Pyramid Training	10/11.10/21.10/22,12/11		Minneapolis,MN	Required Training for Pre-School teachers	X	X			Strategies align with Early Learning SIP
EC	Pyramid Training	10/11.10/21.10/22,12/11		Minneapolis,MN	Required Training for Pre-School teachers	X	X			Strategies align with Early Learning SIP
EC	Pyramid Training	10/11.10/21.10/22,12/11		Minneapolis,MN	Required Training for Pre-School teachers	X	X			Strategies align with Early Learning SIP
FO	Pool CPO Training		11.13 11.14	Plymouth, MN	Recertification for pool license				X	Training and Growth
ESC/Finance	MSBO Fall Conference	10.24.24	10.24.24	Brooklyn Park	Stay updated on current processes and legislation				X	Stay updated on current processes and legislation
ESC/Finance	MSBO Fall Conference	10.24.24	10.24.24	Brooklyn Park	Stay updated on current processes and legislation				X	Stay updated on current processes and legislation
ESC/ Nutrition Services	MNSNA Annual Conference	8.4.24	8.7.24	St. Cloud	Cont Ed per the NS Contract				X	Cont Ed per the NS Contract
EC (13 staff)	MACMH Infant and EC Conference		11.18 11.19	Minneapolis	Brings together multidisciplinary professionals working with young children, families and caregivers	X	X		X	SEL and Quality PD
ECSE	Childhood Apraxia of Speech	9.25.24	9.25.24	Virtual	Focus on Target Selection and Elicitation for CAS	X			X	Quality PD
AAP	Gallup Manager Program	11.13.24	11.14.24	Virtual	Support team building and 1:1 performance coaching integrating a strength Finder Lens				X	Strengthen informed approach to build energy and strengthen our goal of teaching and retention
ECSE	TPOT Training	10.22.24	10.23.24	Arden Hills	TPOT / PM Coaching	X			X	SEL and Quality PD

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October Professional Development Board Report										
	Event Title	Start Date	End Date	Event Location	Reason for Attending	Academic Achievement	Student Engagement & Wellness	Collaboration & Partnerships	Staff Investment and Impact	Alignment w/ SIP
SMS	AVID Summer Institute	7.31.24	8.2.24	Minneapolis	Learn more about the AVID curriculum	X			X	Increase knowledge of AVID teaching
RSI	MESPA Leadership Conference	9.22.24	9.23.24	Brainerd, MN	Invited to attend as a leader				X	Grow as a leader and quality PD
ESC / C&I	Peer Coaching	9.16.24	9.16.21	Sartell, MN	Training on coaching and observation skills				X	Mentorship and teacher retention
A&I	Dream Catchers	9.24.24	9.24.24	Mill Lacs	American Idiam Ed Training	X		X		Collaboration for student success
ESC Cabinet	Speech Matters	9.13.24	9.13.24	Virtual	Deepen my understanding of Racial Harm Bias				X	Implement culturally responsive teaching and communication.
ESC Cabinet	MASA Fall Conference	9.29.24	10.1.24	Brainerd, MN	Connect, reflect and learn to more effectively lead within our community			X	X	Strengthen mutal communication and responsiveness to stakeholders
ESC Cabinet	2024 Brightworks Conference	11.14.24	11.14.24	Minneapolis	Engaging communities for educational excellence			X	X	Strengthen mutal communication and responsiveness to stakeholders
ESC Cabinet	2024 Brightworks Conference	11.14.24	11.14.24	Minneapolis	Engaging communities for educational excellence			X	X	Strengthen mutal communication and responsiveness to stakeholders
ESC / Cabinet	MDE / MASA Back to School Conference	8.6.24	8.6.24	Minneapolis	Understand how the relationship between good governace and admin affect student achievement	X	X		X	Develop partnerships with students and families, increase engagement and wellness

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***Approved October 21, 2024*

A Business Meeting of the School Board of Robbinsdale Area Schools (RAS) was held Monday, October 7, 2024, beginning at 6:02 p.m. in the Boardroom at the Robbinsdale Area Schools Education Service Center. 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 6:02 p.m. Directors present: Helen Bassett, ReNae Bowman, Sharon E. Brooks, Dr. Greta Evans-Becker, Kim Holmes, and Caroline Long; and Dr. Teri Staloch, Superintendent. Director(s) absent: John Vento. There was a quorum; and the meeting was called to order. 317

Approval of the Agenda

Chair Bowman asked for a motion to accept the Business Meeting agenda. Director Evans-Becker moved to accept the agenda, and Director Holmes seconded the motion. Upon vote being taken thereon, the following voted in favor thereof: Directors Bassett, Bowman, Brooks, Evans-Becker, Holmes, and Long. And the following voted against the same: none. Said motion was declared duly passed.

Superintendent's Report

Superintendent Staloch stated the district's mission to inspire and educate all learners to develop their unique potential and positively contribute to their community. She further noted Rdale's commitment to ensuring every student graduates career, articulated trades and college ready.

Some highlights of things Superintendent Staloch has seen in the district since our last meeting include:

- Recognizing National Principals Month in October, with gratitude to all of the principals in our district.
- September 27, 2024 was Orange Shirt Day Remembrance Walk at East Medicine Lake Park, hosted by the district's Achievement and Integration team. Members of Rdale's American Indian Advisory Committee (AIPAC), district staff and families, and community members joined to commemorate the American Indian residential school experience and honor the healing journey of all affected.
- September 29-October 1, 2024 Superintendent Staloch attended the Minnesota Association of School Administrators (MASA) Fall Conference
- October 2, 2024 Superintendent Staloch visited Armstrong High School (AHS) during their visit by the BARR (Building Assets, Reducing Risks) Center. BARR is a proven model that improves the education system predicated on two pillars – relationships and data, and AHS has done a great job of implementing it.
- October 3, 2024 Superintendent Staloch visited Cooper for a tour with Principal Smith, and Dr. Herman walked her through the Rdale Pathways program.
- October 14, 2024 - Indigenous Peoples' Day was celebrated at three sites, including Robbinsdale Middle School, where Superintendent Staloch and her Cabinet welcomed Willie Jett, Commissioner of Education from the Minnesota Department of Education (MDE)
- Superintendent Staloch has been attending city council meetings - Robbinsdale welcomed her on October 1, and invited her back again to tell them about the wonderful things happening as we continue to (Re)Discover Rdale

FY23 Audit Report Only

Kristen Hoheisel, Chief Financial Officer

Bill Lauer from Malloy, Montague, Karnowski, Radosevich (MMKR) & Co. P.A.

Ms. Hoheisel and Mr. Lauer provided a final review of the 2022-2023 audit, after which they answered questions from the Board. They recommended moving the final audit report to action for approval at the October 21, 2024 Business Meeting.

Observations/Recommendations to the Board of Education

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

Ms. Viera presented the following observations and recommendations to the Board:

- The district is student-centered - Board members need to consider the students before they speak, this is the common reason we're here
- Board members need to assume positive intent
- Formalities minimize personalities - the Board needs to:
 - go back to Roberts Rules basics

- look to the future (not the past)
 - motion and second prior to discussion to keep discussion germane, limited and focused
 - Transparency - prepare adequately for meetings by reviewing materials and asking questions in advance
 - Work Session discussions lay foundation for Business Meetings
 - Write questions down before asking them to make sure they are:
 - relevant to students
 - germane to the topic
 - Recommend having only one Work Session and one Business Meeting per month
 - Recommend watching meeting of high-functioning school boards
 - Recommend training for the Board to include the role of Board members, limits, Board member authority, etc. A training session where the Board is not discussing any business that may come before them is not a public meeting, which is why it does not need to be posted. It is not a closed meeting either because a closed meeting is a type of public meeting; it would be appropriate to call this a "retreat" or "training session."
- Director Long asked that this information be discussed at the Work Session tonight, and the Board agreed.

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October 1, 2024 Enrollment Status Report

Kristen Hoheisel, Chief Financial Officer

Ms. Hoheisel provided a presentation on the status of district enrollment as of October 1, 2024. She noted that the projected enrollment for K-12 was 10,146, and actual enrollment is 10,366 at this point - representing an increase of 220 students. She intends to monitor the mobility factor, narrow down how things are happening, capture information and get it to the Board throughout the year. At this point some possible impact factors for the increase could be related to the closing of charter schools and changes to the Hopkins district transportation.

Operations

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

MOTION: Director Evans-Becker moved approval of both applications, and Director Brooks seconded the motion. Upon vote being taken thereon, the following voted in favor thereof: Directors Bassett, Bowman, Brooks, Evans-Becker, Holmes, and Long. And the following voted against the same: none. Said motion was declared duly passed.

B. Ad Hoc Safety and Security Committee Report

Director Holmes provided an update from the Ad Hoc Safety and Security Committee held on Thursday, October 3, 2024. The following items were discussed: emergency response teams, proposed steps from February regarding vape detectors and cameras, and the role of the Ad Hoc Safety and Security Committee. The next meeting will be held on November 7, 2024 at 4:30 p.m. and will include review of *A Guide to Student Support and Behavior* (student handbook), and feedback regarding the safety presentation from the October 21, 2024 Business Meeting.

C. Ad Hoc Transportation and Capital Infrastructure Committee Report

The Ad Hoc Transportation and Capital Infrastructure Committee met on Monday, September 25, 2024, and an update was provided in the agenda.

A busing update noting that 92% of last year's drivers returned this year, routes are fully staffed, two of the drivers have been lent to another district, we have 15 drivers in the training pipeline, two routes that had continued issues have been resolved. We are going out for an RFP the week of October 7-14, in publication October 21-28. Bids are due November 4, will be opened November 7 and reviewed November 10. Superintendent Staloch and Carrie Johnson, Director of Transportation will make a recommendation to the Board on November 18.

Regarding facilities - enrollment is decreasing, districts all around us are doing budget cuts, birthrates are going down. We need to decide as a district what we want, and need to invest in our kids' futures. We need to:

- learn what our kids need
- discuss programming, curriculum, and structures to support what kids need
- have a comprehensive facility assessment completed

We may be operating too many facilities, and need to begin this discussion with the community in January. Superintendent Staloch's goal is to make Rdale the best district it can be. The next meeting is scheduled for November 14, 2024 at 5:30 p.m.

D. Governance Policy and Procedure Manual Report

Chair Bowman reported that the School Board Handbook would be discussed by the Board at the Work Session tonight, after sharing a draft with the Board to review. She and Clerk Evans-Becker worked on it for several hours to add recommended revisions, in an effort to customize it for our Board from the Minnesota School Board's Association (MSBA) template.

E. Policy Committee Report

The last Policy Committee meeting was canceled, and the next is scheduled for October 9, 2024 at 6:00 p.m. The group will continue their work on the 200 series of policies, and are on target to have them completed by the end of the calendar year.

F. *Administrative Reports - Dr. Teri Staloch, Superintendent*

School Improvement Plans (SIPs)

John Groenke, Executive Director of Student Services, said the team met with schools October 1-2 regarding their SIPs. He gave a shout out to the team: Julie Baumeister, Bridget Hall, Matt Pletcher, Beth Tepper, Cheryl Ulik and Marti Voight. All of the discussions were taped for Superintendent Staloch to review. Last year leadership teams from the sites helped - and focused on monitoring. Curriculum and Instruction (C&I) provided feedback, but the plans from the building are awesome. The team is providing support to those who need it. We will be monitoring the plans, and share progress in January of 2025. Revisions to the SIPs are due October 15, and then will be published online.

Consent Agenda

Consent Agenda items are considered routine in nature and are 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.³¹⁹

MOTION: Director Bassett moved approval of the Consent Agenda, Director Evans-Becker seconded the motion.

Director Brooks requested that Policy 509 - Enrollment of Non-Resident Students and Policy 601 - School District Curriculum and Instruction Goals be removed for further discussion regarding adding Policy 102.1 - Equity Policy in the *Cross-References* section on each.

Upon vote being taken thereon, the following voted in favor of the amended consent agenda thereof: Directors Bassett, Bowman, Brooks, Evans-Becker, Holmes, and Long. And the following voted against the same: none. Said motion was declared duly passed.

MOTION: Director Brooks moved approval of Policy 509 with the addition of Policy 102.1, Director Bassett seconded the motion. Upon vote being taken thereon, the following voted in favor thereof: Directors Bassett, Bowman, Brooks, Evans-Becker, Holmes, and Long. And the following voted against the same: none. Said motion was declared duly passed.

MOTION: Director Brooks moved approval of Policy 601 with the addition of Policy 102.1, Director Bassett seconded the motion. Upon vote being taken thereon, the following voted in favor thereof: Directors Bassett, Bowman, Brooks, Evans-Becker, Holmes, and Long. And the following voted against the same: none. Said motion was declared duly passed.

Future Events (can be found on our website)

Adjourn the Meeting

MOTION: Director Brooks moved to adjourn the Business meeting, and Director Bassett seconded the motion. Upon vote being taken thereon, the following voted in favor thereof: Directors Bassett, Bowman, Brooks, Evans-Becker, Holmes, and Long. And the following voted against the same: none. Meeting was adjourned at 7:24 p.m.

Prepared and submitted by:

Molly Olson

Assistant Clerk, Robbinsdale Area Schools

Executive Assistant to the Superintendent and School Board

Signed: 
School Board Clerk, Independent School District 281

Date: Oct 21, 2024

***Reviewed XXXX*

A Work Session of the School Board of Robbinsdale Area Schools (RAS) was held Monday, October 7, 2024 at 7:39 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.***

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Director(s) present: Helen Bassett, ReNae Bowman, Sharon E. Brooks, Dr. Greta Evans-Becker, Kim Holmes, and Caroline Long; and Dr. Teri Staloch, Superintendent. Director(s) absent: John Vento.

Introductions

All in attendance introduced themselves.

Robbinsdale Area Schools School Board Handbook Draft for Review

ReNae Bowman, School Board Chair

Dr. Greta Evans-Becker, School Board Clerk

Chair Bowman and Clerk Evans-Becker guided the Board through the draft of the School Board Handbook provided, noting the recommended revisions they proposed to the Board in an effort to customize it from the Minnesota School Board's Association (MSBA) template. They requested that the Board read through the entire handbook carefully, and provide feedback to them directly no later than Monday, October 21, 2024. After that, the feedback will be reviewed and implemented prior to bringing a revised draft for review on Monday, November 4, 2024 at the Work Session.

Other - Observations/Recommendations to the Board of Education

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

Ms. Viera was invited to continue the discussion from the Business Meeting in regards to the observations and recommendations to the Board, and allowed questions from the Board. Director Holmes requested that Ms. Viera provide the observations and recommendations she had outlined in the Business Meeting in writing for review and comment. Ms. Viera agreed to send them. Chair Bowman mentioned that Ms. Keys would not be coming back for further professional development with the Board, due to work assigned to the Board that was never completed. Superintendent Staloch noted that she, Mr. Waldspurger, and Ms. Viera are looking into dates in October and November for a two hour training session for the Board. Information will be coming as soon as they determine when it can happen.

Work Session adjourned at 9:06 p.m.

Prepared and submitted by:

Molly Olson

Assistant Clerk, Robbinsdale Area Schools

Executive Assistant to the Superintendent and School Board

LICENSED STAFF - October 21, 2024**NEW HIRE**

Name	Building	Title	Lane/Step	Effective Date
Burns, Onte	RMS	PE	BA/2	10/21/2024
Kalkbrenner, Denee	FAIR	English	MA60/10	10/7/2024

RESIGNATION/RETIREMENT

Name	Building	Title		Effective Date
College, Angela	ESC	TOSA		6/6/2024
Shire, Sudi	NOE	Special Education WAVE		10/3/2024
Villa Florentino, Fernando	SMS	Spanish		10/1/2024

TERMINATION

Name	Building	Title		Effective Date
Meskill, Gerald	PMS	Custodial Director		10/8/2024

Robbinsdale Area School District 281**Request for changes in salary lane****October 1, 2024**

Name	From	To
Adenusi, Eniola	BA	MA
Beckstrom, Theresa	MA	MA15
Berg, Rebecca	MA	MA15
Bonneau, Lauren	MA15	MA30
Brand, Laurie	MA15	MA30
Brown, Amy	MA	MA30
Bruce, Garrett	MA	MA15
Caswell, Stacey	MA	MA15
Chalmers, Melody	BA30	MA
Clifton, Robyn	BA30	MA
Craig, Rachel	MA45	MA60
Crosby, Arianna	MA45	MA60
Cunningham, Michael	BA15	MA
Curlee, Robin	MA	MA15
Davey, Melissa	MA30	MA45
Dobitz, Dustin	MA	MA60
Dreher, Patrick	MA60	SPEC
Dripps, Yvonne	MA	MA15
Frie, Jaime	MA	MA30
Frohman, Sarah	MA45	MA60
Gierhart, Kaylan	MA	MA15
Glimdale, Christine	MA45	MA60
Guili, Michele	MA	MA30
Gulling, Emily	MA30	MA45
Hauer, William	MA	MA15
Hawkinson, Sandra	MA15	MA30
Herda, Elizabeth	BA15	BA30
Horns, Sarah	MA	MA15
Hough, Salinee	MA15	MA30
Huebsch, Kathryn	MA	MA15
Hughes, Meredith	MA	MA15
James, Brady	MA	MA15
Kehl, Stephanie	MA	MA15
Kelleher, Sarah	BA	BA15
King, Christian	MA45	MA60
Kuykendall, Shawn	MA	MA60
Larson, Ricki	BA15	BA30
Mahan, Joshua	MA45	PHD
Marsh, Erika	MA	MA30

Martins, Breanna	MA45	MA60
McKay, Allison	MA15	MA30
Moravec, Joseph	MA	MA15
Mueller, Kristen	MA30	MA45
Needham, Grace	BA	BA15
Nelson, Mark	MA	MA60
Nelson-Anderson, Tara	MA15	MA30
Newpower, Ashley	MA15	PHD
Novak, Lindsey	MA	MA15
Odermatt, Emily	MA	PHD
O'Donnell, Tatiana	MA30	MA45
Olson, Trishia	MA	MA15
Oscarson, Tyler	BA15	BA30
Peters, Ashley	BA	BA15
Peterson, Jeffrey	BA15	BA30
Porisch, Jennifer	MA	MA15
Reda, Manar	MA30	MA60
Sandmann, Heather	MA30	MA60
Sauter, Brianna	MA	MA15
Schmickle, Julie	MA15	MA45
Schmidt, Jennifer	MA	MA15
Scholl, Kari	MA	MA30
Schultz, Elizabeth	MA30	MA45
Scott, Melissa	MA30	MA45
Spohn, Leland (Lee)	BA	BA15
Stencel, Elizabeth	BA15	MA
Sutherland, Cassandra	BA45	MA
Tidrick, Kelsey	BA45	BA60
Vandermeeden, Amy	MA	MA30
Vatsaas, Amanda	MA30	MA45
Verdoljak, Anastasia	MA30	MA60
Voller, Emma	BA	MA
Weisjahn, Leah	MA45	MA60
Wood, Jamie	MA	MA30

NON-LICENSED STAFF - October 21, 2024

NEW HIRE

Name	Building	Title	Step/Lane	Effective Date
Ayeni, Adeniyi	ENE	Tutor EA	CL3, Step 3	10/03/2024
Ayers, Savanna	CHS	AVID Tutor	CL3, Step 3	10/14/2024
Bradley, Jake	RMS/PMS	Program Assistant	LV7, Step 2	10/03/2024
Felemu, Priscilla	FAIR-C	AVID Tutor	CL3, Step 3	10/14/2024
Hillenbrand, Charles	ZLE/SEA	Adventure Club EA	CL2, Step 3	10/03/2024
Miles, Demaj	SOE	Special Ed EA	CL3, Step 3	10/03/2024
Rosa, Miranda	FAIR-C/RMS	AVID Tutor	CL3, Step 3	09/30/2024
Smith, Kevin	SOE/SEA	Program Assistant	LV4, Step 5	10/07/2024
Snare, Coventry	ZLE	Special Ed EA	CL3, Step 3	10/10/2024

REHIRE

Name	Building	Title	Effective Date
Winter, Tanisa	CHS	Clerical EA	10/03/2024

RESCIND RESIGNATION

Name	Building	Title	Effective Date
Rassat, Nadine	FAIR-PL	Special Ed EA	10/04/2024

RESIGNATION/RETIREMENT

Name	Building	Title	Effective Date
Deanes, Austin	AHS	Service Employee	09/23/2024
Mables, Kyla	SOE	Special Ed EA	10/04/2024
McDonald, Brian	RMS	Service Employee	10/23/2024
Oleson, Debra (30 yrs.)	CHS	Tutor EA	10/16/2024
Rudquist, Abigail	ZLE	Adventure Club EA	08/26/2024

TERMINATION

Name	Building	Title	Effective Date
Bolden, Ashley	CHS	Special Ed EA	10/01/2024
Rushing, Derrick	MLE	Service Employee	09/30/2024

Business Office Contracts October 21, 2024

<u>Vendor</u>	<u>Purpose of Contract</u>	School/Program Receiving Services	How is this contract aligned with the School/Program Improvement Plan	Amount of Contract	Contract Start Date	Contract End Date	STRATEGIC PLAN			
							Academic Achievement	Student Engagement	Collaboration & Partnership	Staff Investment
1st Choice Pediatric Home Care	One to One nursing services for medically fragile student-DR	Neill		\$69 per hour for both RN and LPN	7/1/2024	6/30/2025		X		
Accurate Home Care, LLC	One to One nursing services for medically fragile student- EG	Neill		\$74 per hour- RN and \$56 per hour LPN	7/1/2024	6/30/2025		X		
BAYDA Home Care, Inc.	One to One nursing services for medically fragile student-LB	Armstrong		\$72 per hour- RN and \$62 per hour LPN	7/1/2024	6/30/2025		X		
Becker Law, LLC	Provide legal advice and services specifically around policy work	School Board		\$250 per hour	9/11/2024	Ongoing				
Bell Museum	Exploradome programming	Sonnesyn		1,200.00	11/11/2024	11/11/2024	X	X		
Bemidji State University	Student teaching agreement	Districtwide		\$240.93 4-6 weeks and \$453.96 7-23 weeks- REVENUE	7/1/2024	6/30/2025				X
Bethel University	Student teaching agreement	Districtwide		\$240.93 4-6 weeks and \$453.96 7-23 weeks- REVENUE	7/1/2024	6/30/2025				X

<u>Vendor</u>	<u>Purpose of Contract</u>	<u>School/Program Receiving Services</u>	<u>How is this contract aligned with the School/Program Improvement Plan</u>	<u>Amount of Contract</u>	<u>Contract Start Date</u>	<u>Contract End Date</u>	<u>Academic Achievement</u>	<u>Student Engagement</u>	<u>Collaboration & Partnership</u>	<u>Staff Investment</u>
BlazerWorks, LLC	Tele-Special Education teacher-Danielle Carter	Student Services/Special Education/RVA	By hiring quality candidates we can engage with our students & families and ensure that everyone can learn	129,200.00	8/27/2024	6/5/2025	X	X	X	326
BlazerWorks, LLC	Special Education teacher-Leah Wiest	Student Services/Special Education/RVA	By hiring quality candidates we can engage with our students & families and ensure that everyone can learn	129,200.00	8/27/2024	6/5/2025	X	X	X	X
BlazerWorks, LLC	Tele-Special Education teacher-Linnea Manski	Student Services/Special Education/RVA	By hiring quality candidates we can engage with our students & families and ensure that everyone can learn	129,200.00	8/27/2024	6/5/2025	X	X	X	X
BlazerWorks, LLC	Tele-Special Education teacher-Chinell Blount	Student Services/Special Education/Cooper	By hiring quality candidates we can engage with our students & families and ensure that everyone can learn	125,800.00	9/3/2024	6/5/2025	X	X	X	X

<u>Vendor</u>	<u>Purpose of Contract</u>	<u>School/Program Receiving Services</u>	<u>How is this contract aligned with the School/Program Improvement Plan</u>	<u>Amount of Contract</u>	<u>Contract Start Date</u>	<u>Contract End Date</u>	<u>Academic Achievement</u>	<u>Student Engagement</u>	<u>Collaboration & Partnership</u>	<u>Staff Investment</u>
BlazerWorks, LLC	Tele-Special Education teacher-Karlie Ashley	Student Services/Special Education/RVA	By hiring quality candidates we can engage with our students & families and ensure that everyone can learn	129,200.00	8/27/2024	6/5/2025	X	X	X	327
BlazerWorks, LLC	Tele-Special Education teacher-Anthony Casareto	Student Services/Special Education/Cooper	By hiring quality candidates we can engage with our students & families and ensure that everyone can learn	105,187.50	9/30/2024	6/5/2025	X	X	X	X
BlazerWorks, LLC	Special Education-Jessica Wilson, Lisa Valentine, Natalie Frisch, christina Borth, Jessica Robens and Shari Landreville	Student Services/Special Education	By hiring quality candidates we can engage with our students & families and ensure that everyone can learn	594,560.00	10/7/2024	6/5/2025	X	X	X	X
Brun Winter Reese, Inc.	Design and layout for projects as needed	Communications Department		NTE \$10,000	10/1/2024	6/30/2025				
CESO Communications	Communication support while the department seeks a replacement for open position	Communications Department	To maintain the current standard of service	NTE \$28,350	9/16/2024	12/20/2024	X	X	X	X

<u>Vendor</u>	<u>Purpose of Contract</u>	<u>School/Program Receiving Services</u>	<u>How is this contract aligned with the School/Program Improvement Plan</u>	<u>Amount of Contract</u>	<u>Contract Start Date</u>	<u>Contract End Date</u>	<u>Academic Achievement</u>	<u>Student Engagement</u>	<u>Collaboration & Partnership</u>	<u>Staff Investment</u>
City of Crystal	Annual Cross Country Meet	Armstrong	This athletic activity provides opportunities for student and family engagement	100.00	10/21/2024	10/21/2024		X	328	
City of New Hope	School resource officer services -2 FTE	Cooper		113,254.00	9/3/2024	6/4/2025			X	
City of Plymouth	School resource officer services -2 FTE	Armstrong		113,254.00	9/3/2024	6/4/2025			X	
City of Robbinsdale	School resource officer services -1 FTE	Robbinsdale Middle School		56,627.00	9/3/2024	6/4/2025			X	
Compas, Inc.	Teaching artist in theater and improvisation	FAIR Pilgrim Lane	Teaching artists offer an opportunity for hands on learning, increased student engagement and creative thinking	1,855.00	10/3/2024	10/9/2024	X	X		

<u>Vendor</u>	<u>Purpose of Contract</u>	<u>School/Program Receiving Services</u>	<u>How is this contract aligned with the School/Program Improvement Plan</u>	<u>Amount of Contract</u>	<u>Contract Start Date</u>	<u>Contract End Date</u>	<u>Academic Achievement</u>	<u>Student Engagement</u>	<u>Collaboration & Partnership</u>	<u>Staff Investment</u>
Compas, Inc.	Western African drumming, dance and storytelling	FAIR Pilgrim Lane	Integrating comprehensive programs involving the elements of dance and music from the perspective of transforming traditional music and movement into contemporary statements of change and hope	2,235.00	9/30/2024	10/4/2024	X		329	
Compas, Inc.	Artist in Resident-Human beat boxing and vocal percussion	FAIR Crystal	Identifying sounds and motions by name; developing and increasing skills in complex vocalization and intricate phrasing	2,910.00	10/30/2024	11/8/2024	X			
Colleen Crossley	PANDA website administration/security for https://pandamn.org	Adult Academic Program		1,200.00					X	
Delta Math Solutions, Inc.	Software subscription	Armstrong		340.00	10/2/2024	10/1/2025				
DK Concrete, LLC	Snowplowing services	Facilities Districtwide		\$16,000.00 for Nov, Dec, Feb & Mar+per hour other	10/1/2024	5/31/2025				

<u>Vendor</u>	<u>Purpose of Contract</u>	<u>School/Program Receiving Services</u>	<u>How is this contract aligned with the School/Program Improvement Plan</u>	<u>Amount of Contract</u>	<u>Contract Start Date</u>	<u>Contract End Date</u>	<u>Academic Achievement</u>	<u>Student Engagement</u>	<u>Collaboration & Partnership</u>	<u>Staff Investment</u>
ExploreLearning	Software subscription-Online simulation platform for Science	FAIR Crystal	Works with STEAM goals for integrating technology within the classroom	2,070.00	7/1/2024	6/30/2025				330
Frontline Technologies Group, LLC	Compare analytics software subscription powered by Forecast 5	Finance		12,814.02	11/1/2024	10/31/2025				
Happy Numbers	Math application software	School of Engineering and Arts		2,175.00	9/4/2024	6/30/2025				
Hennepin County Human Services and Public Health Department	HUG Program	Districtwide Early Childhood/ECFE		\$94,975-REVENUE	10/1/2024	9/30/2025			X	
Hennepin Technical College	Classroom rental for Adult Basic Education Courses	Community Ed-Adult Basic Education		0.00	9/20/2024	6/30/2025			X	
Inclusive TLC	Renewal of Help Kidz Learn Software	Student Services/Special Education	Help Kidz Learn has been specially designed for the individual needs of every student and offers adaptable tools and flexible pathways to empower all learners, regardless of learning challenges or unique abilities	355.00	7/1/2024	6/30/2025	X	X		

<u>Vendor</u>	<u>Purpose of Contract</u>	<u>School/Program Receiving Services</u>	<u>How is this contract aligned with the School/Program Improvement Plan</u>	<u>Amount of Contract</u>	<u>Contract Start Date</u>	<u>Contract End Date</u>	<u>Academic Achievement</u>	<u>Student Engagement</u>	<u>Collaboration & Partnership</u>	<u>Staff Investment</u>
Instant Request Disk Jockey Entertainment	DJ for Homecoming Dance	Cooper	This aligns with our SIP by addressing the root cause of engagement. Students will have the opportunity to gather & celebrate our rich community at the homecoming tradition	1,285.00	10/5/2024	10/5/2024		X		331
Levy Jones	DJ for Homecoming Dance	Armstrong		800.00	9/21/2024	9/21/2024		X		
K & S Services	Snowplowing services	Districtwide		\$20,000 for the months of Nov, Dec, Feb & Mar-+ per hour other	10/1/2024	5/31/2025				
Dale Kruse	Guest conductor for Fall Music Festival	Districtwide		1,800.00	11/11/2024	11/11/2024				
Kuypers Consulting	Zones of Regulation software subscription	FAIR Pilgrim Lane		120.00	9/1/2024	9/30/2025			X	

<u>Vendor</u>	<u>Purpose of Contract</u>	<u>School/Program Receiving Services</u>	<u>How is this contract aligned with the School/Program Improvement Plan</u>	<u>Amount of Contract</u>	<u>Contract Start Date</u>	<u>Contract End Date</u>	<u>Academic Achievement</u>	<u>Student Engagement</u>	<u>Collaboration & Partnership</u>	<u>Staff Investment</u>
Legal Rights Center	To provide consultation, school wide support and enhance RAS-Wide implementation of restorative practices	Student Services/Districtwide	This contract is aligned with the RAS Strategic Plan: Theme B Student Engagement and Wellness to increase support for student, social and emotional wellness	200,000.00	8/1/2024	6/30/2025		X	X	332
Literacy Minnesota	Software renewal; provide SiD, MobyMax, Moby School Suite, Edmentum and a Northstar Digital Literacy subscription	Adult Academic Program		Fee based from MDE on prior year enrollment	7/11/2024	6/30/2025	X	X		
Metropolitan State University	Student teaching agreement	Districtwide		\$240.93 4-6 weeks and \$453.96 7-23 weeks-REVENUE	7/1/2024	6/30/2025			X	

<u>Vendor</u>	<u>Purpose of Contract</u>	<u>School/Program Receiving Services</u>	<u>How is this contract aligned with the School/Program Improvement Plan</u>	<u>Amount of Contract</u>	<u>Contract Start Date</u>	<u>Contract End Date</u>	<u>Academic Achievement</u>	<u>Student Engagement</u>	<u>Collaboration & Partnership</u>	<u>Staff Investment</u>
Minnesota Department of Health	Minnesota Immunization Information Connections (MIIC)	Districtwide	By ensuring access to MIIC, we ensure our staff are able to assist families with keeping students healthy and ensuring compliance with state guidelines surrounding vaccination	0.00	10/4/2024	10/4/2027		X	X	X
Minnesota Landscape Arboretum	Desert Plantmobile	Sonnesyn		\$0-Full Scholarship	2/4/2025	2/4/2025	X			
Nations Classroom, LLC	Educational field trip to NYC for 8th graders	FAIR Crystal	The goal of this trip is to add perspective and experiential learning that builds upon the 8th grade content areas	Fee paid by students	5/7/2025	5/9/2025		X		
Oxford University Press	IB Chemistry Kerboodle software subscription	Cooper	High level science class	699.00	7/1/2024	6/30/2025	X			
Pediatric Home Service	One to One nursing services for medically fragile student-CW	FAIR Crystal		\$75 per hour for RN and \$55per hour for LPN	7/1/2024	6/30/2025		X		

<u>Vendor</u>	<u>Purpose of Contract</u>	<u>School/Program Receiving Services</u>	<u>How is this contract aligned with the School/Program Improvement Plan</u>	<u>Amount of Contract</u>	<u>Contract Start Date</u>	<u>Contract End Date</u>	<u>Academic Achievement</u>	<u>Student Engagement</u>	<u>Collaboration & Partnership</u>	<u>Staff Investment</u>
Pediatric Home Service	One to One nursing services for medically fragile student-EG	Neill		\$75 per hour for RN and \$55per hour for LPN	7/1/2024	6/30/2025		X		334
People Incorporated	Provide school linked mental health services	Armstrong, Cooper, Sandburg, Plymouth, Robbinsdale, Forest, Lakeview, SEA, Sonnesyn, Meadow Lake and Northport	Increase support for student social, emotional and mental wellness	55,000.00	9/1/2024	6/30/2025		X	X	
Lucille Rosario	Provide learner retention with trauma-informed lens professional development	Adult Academic Program		600.00	8/29/2024	8/29/2024	X	X		
St. Catherine Univeristy	Student teaching agreement	Districtwide		\$240.93 4-6 weeks and \$453.96 7-23 weeks-REVENUE	7/1/2024	6/30/2025				X
St. Cloud State University-Nursing & Allied Health	Student teaching agreement	Districtwide		\$240.93 4-6 weeks and \$453.96 7-23 weeks-REVENUE	7/1/2024	6/30/2025				X
St. Mary's University of Minnesota	Student teaching agreement	Districtwide		\$240.93 4-6 weeks and \$453.96 7-23 weeks-REVENUE	7/1/2024	6/30/2025				X
Alfred Seaboy	Drum and Dance consultation for Indigenous People's Day	American Indian Education	Cultural relevant learning	700.00	10/14/2024	10/14/2024		X	X	

<u>Vendor</u>	<u>Purpose of Contract</u>	<u>School/Program Receiving Services</u>	<u>How is this contract aligned with the School/Program Improvement Plan</u>	<u>Amount of Contract</u>	<u>Contract Start Date</u>	<u>Contract End Date</u>	<u>Academic Achievement</u>	<u>Student Engagement</u>	<u>Collaboration & Partnership</u>	<u>Staff Investment</u>
Alfred Seaboy	Sing two songs for the American Indian Ed Remembrance Walk	American Indian Education	Collaboration with community members	400.00	9/27/2024	9/27/2024			335 X	
Sight Reading Factory/Gracenotes, LLC	Music Literacy/Sight Reading software program	Armstrong		595.00	9/16/2024	6/4/2025				
Skyward	SMS 2.0 Summer Security and OpenEdge 11.7 SP19 Updates	Districtwide		600.00	10/17/2024	10/17/2024				
SpEd Forms	Renewal of software used for Third-Party Billing	Student Services/Special Education	Investment in tools that allow us to provide and manage services for students requiring unique accommodations	11,660.02	10/10/2024	10/9/2025				
Squires, Waldspurger and Mace, P.A.	Legal counsel	School Board and District		\$145 per hr Paralegal and \$230-\$275 per hr attorney	9/17/2024	12/31/2025				X
Stages Theatre Company	Musical theater residency	FAIR Pilgrim Lane	Provide exceptional hands on learning and increase student involvement in the arts	2,000.00	9/30/2024	10/4/2024	X	X	X	

<u>Vendor</u>	<u>Purpose of Contract</u>	<u>School/Program Receiving Services</u>	<u>How is this contract aligned with the School/Program Improvement Plan</u>	<u>Amount of Contract</u>	<u>Contract Start Date</u>	<u>Contract End Date</u>	<u>Academic Achievement</u>	<u>Student Engagement</u>	<u>Collaboration & Partnership</u>	<u>Staff Investment</u>
TextHelp, Inc.	Renewal of Read & Write software subscription	Student Services/Special Education	By using this software, we are able to ensure that our students who have an IEP are able to be appropriately accommodated	1,984.50	9/11/2024	9/11/2025	X	X	336	
The National Theatre for Children, Inc.	To teach 3-5 students about electrical safety through a theatrical performance and educational content, through a memorable and collective experience	Noble	This event will help to reach students through the sciences, through an artistic method to try and reach more students in their academic learning	0.00	9/13/2024	9/13/2024				
Three Rivers Park District	Hold Harmless Agreement for use of trails and facilities for FY25	Armstrong and Cooper		TBD for each event	9/1/2024	6/30/2025				
Univeristy of Minnesota-Duluth	Student teaching agreement	Districtwide		\$240.93 4-6 weeks and \$453.96 7-23 weeks-REVENUE	7/1/2024	6/30/2025			X	
University of Minnesota-Twin Cities	Student teaching agreement	Districtwide		\$240.93 4-6 weeks and \$453.96 7-23 weeks-REVENUE	7/1/2024	6/30/2025			X	

COMMUNITY EDUCATION MONTHLY CONTRACT REPORT - OCTOBER 21, 2024

Vendor	Purpose of Contract	School or Program receiving services	Alignment with School/ Program Improvement Plan	Strategic Plan Theme	Beginning Date of Contract	Ending Date of Contract
Acrylic Studio Art/Swetha Avula	Painting Classes	Community Education	Community Education	Collaboration & Partnership	12/7/2024	2/6/2024
Stacy Agness	POUND Fitness Classes	Community Education	Community Education	Collaboration & Partnership	9/21/2024	10/26/2024
Zhara Alhanidi	Water Safety Instructor Swim Sub	Community Education	Community Education	Collaboration & Partnership	10/1/2024	6/30/2025
AmeriCorps/Ampact	Agreement & addendum for Summer Impact Corps members for summer programming	Community Education	Community Education	Collaboration & Partnership	6/1/2024	7/31/2025
Ameriprise	Employees volunteer as penpals and help with field trip bussing	FAIR School Pilgrim Lane Elementary	Community Education	Collaboration & Partnership	9/15/2024	6/1/2025
Sharon Kay Anderson	Alcohol Ink Craft Classes	Community Education	Community Education	Collaboration & Partnership	10/14/2024	12/11/2024
Selam (Mimi) Asfaha	Cooking Classes	Community Education	Community Education	Collaboration & Partnership	10/9/2024	10/29/2024
Aspire Artisan Studios & Folk School	Craft Class	Community Education	Community Education	Collaboration & Partnership	11/9/2024	11/9/2024
Brooklyn Bridge Alliance for Youth	Professional Development for the Community Enrichment and Engagement Youth Staff	Community Education	Community Education	Collaboration & Partnership	9/9/2024	6/30/2025
Balanced Life Tai Chi/Christine T Morgan	Tai Chi Class	Community Education	Community Education	Collaboration & Partnership	9/12/2024	12/17/2024
Katherine (Kitty) Beal	Ornament Class	Community Education	Community Education	Collaboration & Partnership	10/21/2024	10/21/2024
Ann Beaulieu	CPR/First Aid Classes	Community Education	Community Education	Collaboration & Partnership	9/11/2024	11/6/2024
Sandra Bengston	Sewing Classes	Community Education	Community Education	Collaboration & Partnership	11/6/2024	12/9/2024
Berger Financial Group	Retirement Planning	Community Education	Community Education	Collaboration & Partnership	9/10/2024	9/26/2024
Jennifer Bergquist	Yoga Class	Community Education	Community Education	Collaboration & Partnership	10/14/2024	11/18/2024
Billie Mae Bolden	American Sign language class	Community Education	Community Education	Collaboration & Partnership	9/14/2024	12/14/2024

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COMMUNITY EDUCATION MONTHLY CONTRACT REPORT - OCTOBER 21, 2024

Vendor	Purpose of Contract	School or Program receiving services	Alignment with School/ Program Improvement Plan	Strategic Plan Theme	Beginning Date of Contract	Ending Date of Contract
Breck School	Student volunteers work with elementary students on varying topics	Neill, Noble and Sonnesyn Elementary	Community Education	Collaboration & Partnership	9/15/2024	6/1/2025
Kara Brown	Travel Class	Community Education	Community Education	Collaboration & Partnership	9/24/2024	9/24/2024
Brooklyn Bridge Alliance for Youth	Deliver afterschool opportunities	Cooper High School	Offering additional afterschool opportunities supports student engagement	Student Engagement & Wellness, Collaboration & Partnership	9/30/2024	6/30/2025
Constantine Dance Classes	Adult Dance Classes	Community Education	Community Education	Collaboration & Partnership	9/15/2024	10/6/2024
Solveig Corbin	Yoga and Meditation Classes	Community Education	Community Education	Collaboration & Partnership	9/12/2024	12/19/2024
Hannah Cushing	Caregiving Resilience Class	Community Education	Community Education	Collaboration & Partnership	10/8/2024	11/19/2024
Cyn City Tours	Minneapolis Walking Tours	Community Education	Community Education	Collaboration & Partnership	9/21/2024	10/20/2024
Brad DeKanick	Woodworking Class	Community Education	Community Education	Collaboration & Partnership	9/26/2024	12/5/2024
Futura Language Adventures	Adult Conversational Spanish Classes	Community Education	Community Education	Collaboration & Partnership	10/16/2024	3/25/2024
Tess Georgakopoulos	Cooking Class	Community Education	Community Education	Collaboration & Partnership	11/19/2024	12/7/2024
Lindsey Guetter	Stained Glass Classes	Community Education	Community Education	Collaboration & Partnership	10/1/2024	10/8/2024
Diana Hirte	Cake Decorating	Community Education	Community Education	Collaboration & Partnership	9/18/2024	12/4/2024
Tom Howard	Community Ed Classes	Community Education	Community Education	Collaboration & Partnership	10/24/2024	11/14/2024
Samantha Humphrey	Zumba Classes	Community Education	Community Education	Collaboration & Partnership	11/11/2024	12/16/2024

COMMUNITY EDUCATION MONTHLY CONTRACT REPORT - OCTOBER 21, 2024

Vendor	Purpose of Contract	School or Program receiving services	Alignment with School/ Program Improvement Plan	Strategic Plan Theme	Beginning Date of Contract	Ending Date of Contract
Louise Indritz	Belly Dancing Class	Community Education	Community Education	Collaboration & Partnership	9/11/2024	6/25/2025
Mary Anne Kinane	Art Classes	Community Education	Community Education	Collaboration & Partnership	9/9/2024	12/10/2024
Kevin Kroeber	Watercolor Painting Class	Community Education	Community Education	Collaboration & Partnership	9/25/2024	10/23/2024
Kirsten Madaus	Appetizer Class	Community Education	Community Education	Collaboration & Partnership	11/12/2024	11/12/2024
Monica Mohn	Line Dancing and Adult Dance Classes	Community Education	Community Education	Collaboration & Partnership	9/23/2024	10/10/2024
North Hennepin Community College	Provide Education students with a 10 hour requirement to volunteer/observe in classrooms	District Schools	Community Education	Collaboration & Partnership	9/15/2024	6/1/2025
Valarie Namen	Painting Class	Community Education	Community Education	Collaboration & Partnership	9/14/2024	9/14/2024
Janice Novak	Adult Health Classes	Community Education	Community Education	Collaboration & Partnership	9/25/2024	11/4/2024
Todd Novinska	Home Repair Classes	Community Education	Community Education	Collaboration & Partnership	10/1/2024	10/22/2024
Patric Richardson	Laundry and Home Classes	Community Education	Community Education	Collaboration & Partnership	11/13/2024	11/13/2024
Ishwari Rajak	Cooking Classes	Community Education	Community Education	Collaboration & Partnership	9/12/2024	10/14/2024
Social Club Simple, LLC/Nicki Welsh	Tech Classes	Community Education	Community Education	Collaboration & Partnership	9/24/2024	10/15/2024
Linda Stoen	Pilates Fusion Class	Community Education	Community Education	Collaboration & Partnership	9/11/2024	8/27/2025
Summit OIC	Provide STEMLinx Programming	AHS, CHS, Highview	Community partnership supporting R Pathways College and Career programming	Academic Achievement, Student Engagement & Wellness, Collaboration & Partnership	9/9/2024	6/30/2024

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COMMUNITY EDUCATION MONTHLY CONTRACT REPORT - OCTOBER 21, 2024

Vendor	Purpose of Contract	School or Program receiving services	Alignment with School/ Program Improvement Plan	Strategic Plan Theme	Beginning Date of Contract	Ending Date of Contract
Marleen Tanzer	Crochet Class	Community Education	Community Education	Collaboration & Partnership	9/10/2024	11/27/2024
Outdoor Recreation School of Three Rivers Park District	Adult and Family Archery Instruction	Community Education	Community Education	Collaboration & Partnership	9/13/2024	9/20/2024
Ron Timm	Classes for Buying and Selling Online and Retirement	Community Education	Community Education	Collaboration & Partnership	9/10/2024	10/24/2024
UMN Extension Master Gardeners	Junior Master Gardener program	Zachary Lane Elementary	Community Education	Collaboration & Partnership		
TL Wolvert	Online Oula and Barre Fusion Classes	Community Education	Community Education	Collaboration & Partnership	9/9/2024	1/23/2025
Your Bearded Artist	Adult Art Classes	Community Education	Community Education	Collaboration & Partnership	9/26/2024	10/22/2024

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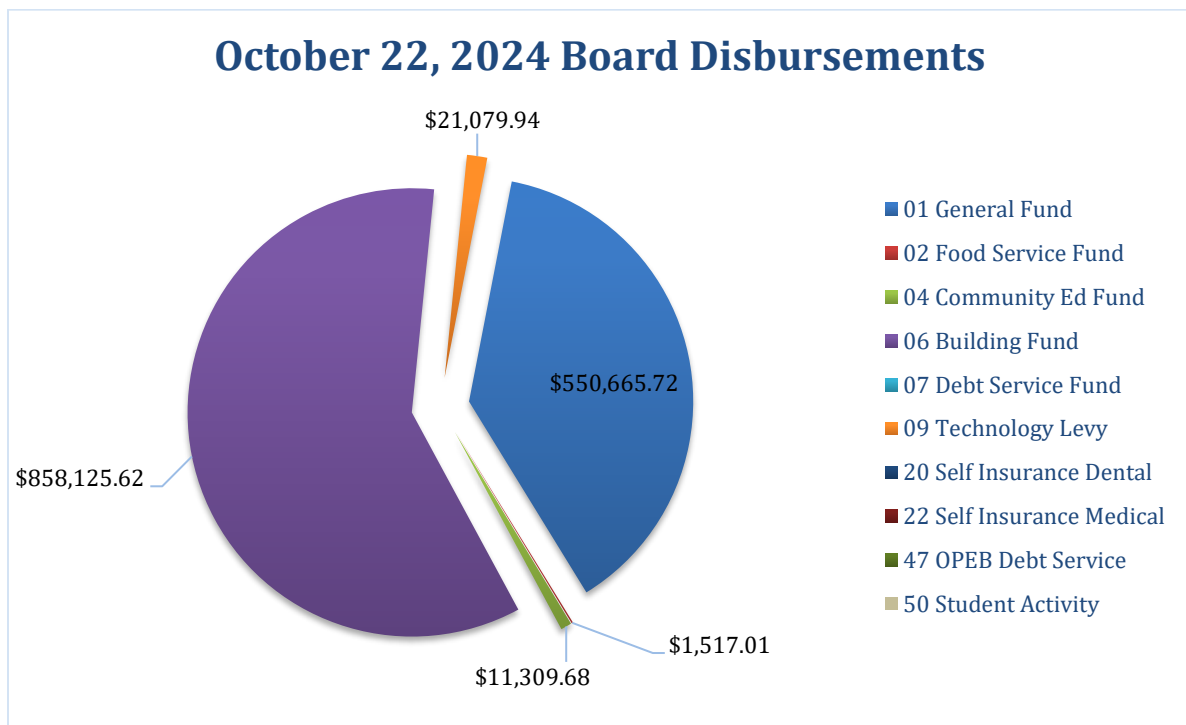


To: School Board Members and Superintendent
From: Kristen Hoheisel, Chief Financial Officer
Date: October 21, 2024
Re: Consent: Approve October 22, 2024 Disbursements

Description:

School Board approve the disbursements for payroll, accounts payable, ACH and transfers.

The following is a summary of claims for October 22, 2024.



01 General Fund	\$550,665.72
02 Food Service Fund	\$1,517.01
04 Community Ed Fund	\$11,309.68
06 Building Fund	\$858,125.62
07 Debt Service Fund	\$0.00
09 Technology Levy	\$21,079.94
20 Self Insurance Dental	\$0.00
22 Self Insurance Medical	\$0.00
47 OPEB Debt Service	\$0.00
50 Student Activity	\$0.00
Total	\$1,442,697.97

Robbinsdale Area Schools
Board Disbursement Report
October 22nd, 2024

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
2	845185	R	10/22/2024	ALL CITY ELEVATOR, INC.	\$58,246.00	LTFM Lakeview - Elevator Replacement
3	845186	R	10/22/2024	BUILDING CONTROLS GROUP, LLC	453.72	BLANKET - CONTROLS/ MATERIAL - MLE
4	845187	R	10/22/2024	ECM PUBLISHERS, INC.	132.00	BLANKET FOR ADVERTISING PAYMENTS
5	845188	R	10/22/2024	INSPEC INC	2,500.00	Civil Design Services for Cooper and Armstrong High Schools
6	845188	R	10/22/2024	INSPEC INC	3,500.00	Civil Design and Construction Administration Services for
7	845191	R	10/22/2024	KFI ENGINEERS, PC	37,000.00	Building Automation Services BAS for FAIR Crystal
8	845191	R	10/22/2024	KFI ENGINEERS, PC	15,188.51	Meadow Lake - MEP design for LTFM construction project
9	845191	R	10/22/2024	KFI ENGINEERS, PC	3,800.00	LTFM Forest - MEP Design Services
10	845191	R	10/22/2024	KFI ENGINEERS, PC	10,640.00	LTFM Zachary Lane - 2025 MEP Design Services
11	845191	R	10/22/2024	KFI ENGINEERS, PC	2,850.00	LTFM Lakeview - 2025 MEP Design Services
12	845191	R	10/22/2024	KFI ENGINEERS, PC	2,978.00	Proposal for Commissioning Services - Meadow Lake Chiller
13	845191	R	10/22/2024	KFI ENGINEERS, PC	40,000.00	Building Automation Services for RMS
14	845191	R	10/22/2024	KFI ENGINEERS, PC	9,279.65	MEP Engineering Services - Armstrong High School LTFM MEP
15	845191	R	10/22/2024	KFI ENGINEERS, PC	2,150.00	Mechanical and Plumbing Engineering Services for Sonnesyn
16	845191	R	10/22/2024	KFI ENGINEERS, PC	740.00	Robbinsdale Middle School Dust Collection Rooms 030 and 109
17	845192	R	10/22/2024	LAWAL SCOTT ERICKSON ARCHITECTS, INC.	3,057.85	Meadow Lake - Arch design services for LTFM construction
18	845193	R	10/22/2024	OPN ARCHITECTS	21,556.61	Professional Services: Neill Elementary Schematic Design
19	845193	R	10/22/2024	OPN ARCHITECTS	17,150.30	Professional Services: FAIR Crystal Architectural Design
20	845194	R	10/22/2024	WELLINGTON SECURITY SYSTEMS	2,509.65	Warehouse - duct smoke detectors
21	845195	R	10/22/2024	A.J. MOORE ELECTRIC, INC.	1,915.00	Electrical Work needed for updated Workstation
22	845196	R	10/22/2024	ACCELERATE LEARNING INC	1,000.00	PD- Virtual Coaching STEMscopes Science and PD Virtual
23	845197	R	10/22/2024	ACCO BRANDS USA LLC	647.80	laminat supplies
24	845198	R	10/22/2024	ACTION RADIO & COMMUNICATIONS	1,148.20	Radios - SMS
25	845198	R	10/22/2024	ACTION RADIO & COMMUNICATIONS	1,148.20	4 Walkies needed
26	845198	R	10/22/2024	ACTION RADIO & COMMUNICATIONS	123.76	Principal said we could order 2 batteries
27	845198	R	10/22/2024	ACTION RADIO & COMMUNICATIONS	220.00	Radio ear pieces for principal radios
28	845200	R	10/22/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - FOR
29	845200	R	10/22/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - RSI
30	845200	R	10/22/2024	ADAMS PEST CONTROL - MAIN	75.00	DIST WIDE - Pest Control - PMS
31	845200	R	10/22/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - FAIRC
32	845200	R	10/22/2024	ADAMS PEST CONTROL - MAIN	50.00	DIST WIDE - Pest Control - SEA
33	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	19.98	Remote for CHS monitors
34	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	40.88	Dressing dispenser
35	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	32.35	Supplies for preschool classrooms/offices
36	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	32.34	Supplies for preschool classrooms/offices
37	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	32.34	Supplies for preschool classrooms/offices
38	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	32.35	Supplies for preschool classrooms/offices
39	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	160.00	Supplies - Samantha Boll
40	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	25.99	Traffic Cones
41	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	949.16	Items for the EMT class for Pathways
42	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	361.92	Tech Ed Department Supplies
43	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	32.99	Tech Ed Department Supplies
44	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	16.99	Magnetic Letters
45	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	741.54	Supplies - Samantha Boll
46	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	27.70	Supplies for Preschool
47	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	27.70	Supplies for Preschool
48	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	28.55	Supplies for Preschool
49	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	128.10	Print Supplies
50	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	3.25	Supplies for preschool classrooms/offices
51	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	3.25	Supplies for preschool classrooms/offices
52	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	3.25	Supplies for preschool classrooms/offices
53	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	3.24	Supplies for preschool classrooms/offices
54	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	9.95	Office Order
55	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	1,258.85	Boiler Guide Books
56	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	461.45	Supplies for Family Engagement Night
57	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	17.12	BARR - You Are Awesome by Susann Hoffmann ISBN
58	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	272.49	Games and Supplies for BARR Activities
59	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	504.46	Supplies - Sandy Farnam
60	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	53.97	Brooms and door stops
61	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	336.61	Enrichment Supplies for Classes
62	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	55.78	Avalon Adult Bibs - Bre Martins
63	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	8.99	Lights for WAVE
64	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	12.41	Headphone Audio Splitter
65	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	165.56	English Department Supplies, Music Department Supplies
66	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	970.33	English Department Supplies, Music Department Supplies
67	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	59.17	English Department Supplies, Music Department Supplies
68	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	113.88	FACS reorder of supplies cancelled by Amazon
69	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	150.09	Visual Supports-Steph Kehl
70	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	19.99	clear tape for cafeteria tables
71	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	39.98	2 napkin dispensers
72	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	50.36	supplies for student groups
73	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	107.53	Equipment replacement for Community Ed
74	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	786.48	Supply Cabinets for The Basement at SMS, PMS and FAIR
75	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	87.29	Cultural Display Case Supplies
76	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	135.47	Supplies for Lakeview preschool classroom
77	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	45.45	Vinyl
78	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	96.34	Frames
79	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	28.30	Playdoh supplies for Meadow Lake preschool classroom
80	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	476.90	Ink/Paper
81	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	162.07	FACS Supplies for lab classes
82	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	12.99	Brooms and door stops
83	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	90.91	Ink/Paper
84	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	68.12	Supplies for SPED program classrooms.
85	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	7.94	CPR Training Supplies for Adventure Club
86	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	171.20	Paper rolls for changing tables in bathrooms.
87	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	13.28	Supplies for check in/check out, ELL supplies, SpEd
88	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	22.94	Supplies for check in/check out, ELL supplies, SpEd

Robbinsdale Area Schools
Board Disbursement Report
October 22nd, 2024

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
89	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	8.75	Supplies for check in/check out, ELL supplies, SpEd
90	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	111.48	Misc materials ECFE/HUG
91	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	68.31	Misc materials ECFE/HUG
92	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	91.72	Snacks for Preschool Classrooms
93	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	91.72	Snacks for Preschool Classrooms
94	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	120.70	Snacks for Preschool Classrooms
95	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	178.63	Snacks for Preschool Classrooms
96	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	95.48	Repair Parts for Pallet Jack at FAIR - PLE
97	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	172.40	Misc items for Infant Room
98	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	266.00	Tech Ed fall order
99	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	482.92	DCD Program Fundraising Purchase
100	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	315.31	Business Moreau
101	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	21.59	Business Moreau
102	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	433.71	Fall Science Order 9th Grade
103	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	503.84	Art fall order
104	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	49.99	umbrella for tables
105	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	316.95	Student Support Center
106	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	12.99	Child Safety Locks - SMS
107	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	399.00	yearbook order
108	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	399.00	yearbook order
109	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	688.65	yearbook order
110	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	198.22	chemistry/biology order
111	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	399.00	yearbook order
112	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	399.00	yearbook order
113	845213	R	10/22/2024	AMAZON CAPITAL SERVICES, INC	130.00	Office - Opel
114	845214	R	10/22/2024	ANCHOR PAPER	1,864.79	Paper Order
115	845215	R	10/22/2024	APEC	67.75	TBG - Filters for Bus garage Trane unit and MAU from APEC
116	845216	R	10/22/2024	ARVIG ENTERPRISES, INC	4,768.09	Monthly Internet Charges - OCTOBER
117	845217	R	10/22/2024	ASPEN WASTE SYSTEMS, INC.	1,065.68	2024-2025 Aspen Services for CLC (Trash & Recycling)
118	845218	R	10/22/2024	BENCHMARK EDUCATION COMPANY	299.20	Hello! Gr. 3-5 Teacher Print Package
119	845219	R	10/22/2024	BLICK ART MATERIALS	488.25	Art dept. Order
120	845219	R	10/22/2024	BLICK ART MATERIALS	1,224.95	Blick Art Order
121	845219	R	10/22/2024	BLICK ART MATERIALS	45.20	Blick Art Order
122	845219	R	10/22/2024	BLICK ART MATERIALS	85.50	Blick Art Order
123	845221	R	10/22/2024	BLUUM OF MINNESOTA, LLC	669.90	Data projection update for NHLC flex lab
124	845221	R	10/22/2024	BLUUM OF MINNESOTA, LLC	262.65	PLE tech flex Bluum tv install
125	845221	R	10/22/2024	BLUUM OF MINNESOTA, LLC	2,171.00	Adding a display monitor in ESC room 210 and refreshing the
126	845221	R	10/22/2024	BLUUM OF MINNESOTA, LLC	386.18	Adding a display monitor in ESC room 210 and refreshing the
127	845221	R	10/22/2024	BLUUM OF MINNESOTA, LLC	1,530.00	TeachLogic Amps
128	845221	R	10/22/2024	BLUUM OF MINNESOTA, LLC	743.00	PLE tech flex Bluum tv install
129	845223	R	10/22/2024	BORDER STATES ELECTRIC SUPPLY	245.18	DW- Border States electrical supply purchases through
130	845223	R	10/22/2024	BORDER STATES ELECTRIC SUPPLY	488.94	DW- Border States electrical supply purchases through
131	845223	R	10/22/2024	BORDER STATES ELECTRIC SUPPLY	66.40	DW- Border States electrical supply purchases through
132	845224	R	10/22/2024	BRIGHT BLINDS, LLC	10,788.00	DIST WIDE - BLIND REPAIR
133	845225	R	10/22/2024	BROTHERS FIRE PROTECTION CO	855.00	Brothers Fire & Security - Cooper HS Fire System PM &
134	845225	R	10/22/2024	BROTHERS FIRE PROTECTION CO	845.00	Brothers Fire & Security - Cooper HS Fire System PM &
135	845226	R	10/22/2024	BSN SPORTS, LLC	200.82	Hall of Fame Shirts
136	845227	R	10/22/2024	BUILDING WINGS LLC	15,470.46	Readtopia
137	845228	R	10/22/2024	BURLINGTON ENGLISH INC.	7,840.00	HIGHVIEW ACDEMNY English Software-FY25
138	845229	R	10/22/2024	CDW GOVERNMENT	1,469.72	UPS battery replacements
139	845229	R	10/22/2024	CDW GOVERNMENT	1,167.32	Batteries for 5320 2-in-1s
140	845229	R	10/22/2024	CDW GOVERNMENT	715.00	Replacement scanners for A&A's broken scanners
141	845229	R	10/22/2024	CDW GOVERNMENT	3,179.94	ScreenBeams for Stock
142	845230	R	10/22/2024	CENGAGE LEARNING INC	11,038.13	AP Physics textbooks and 6 year access to WebAssign Quote
143	845231	R	10/22/2024	CINTAS CORPORATION	7,178.90	Cintas Uniform Contract
144	845231	R	10/22/2024	CINTAS CORPORATION	133.88	Cintas Uniform Contract
145	845232	R	10/22/2024	COOL AIR MECHANICAL, INC.	12,608.33	Yearly preventative maintenance for district-wide Trane
146	845232	R	10/22/2024	COOL AIR MECHANICAL, INC.	11,638.46	Yearly preventative maintenance for district-wide Trane
147	845233	R	10/22/2024	CURRICULUM ASSOCIATES LLC	267.68	CONSUMABLES / MARY
148	845239	R	10/22/2024	DALCO ENTERPRISES INC	744.60	CUSTODIAL EQUIPMENT - REPAIRS - ZLE
149	845239	R	10/22/2024	DALCO ENTERPRISES INC	2,696.01	Dalco blanket PO for supplies - RSI
150	845239	R	10/22/2024	DALCO ENTERPRISES INC	228.60	Dalco blanket PO for supplies - RSI
151	845239	R	10/22/2024	DALCO ENTERPRISES INC	143.57	Dalco blanket PO for supplies - NPE
152	845239	R	10/22/2024	DALCO ENTERPRISES INC	271.50	CUSTODIAL EQUIPMENT - REPAIRS - NPE
153	845239	R	10/22/2024	DALCO ENTERPRISES INC	3,062.06	Dalco blanket PO for supplies - ZLE
154	845239	R	10/22/2024	DALCO ENTERPRISES INC	646.82	Dalco blanket PO for supplies - PMS
155	845239	R	10/22/2024	DALCO ENTERPRISES INC	802.96	Dalco blanket PO for supplies - ESC
156	845239	R	10/22/2024	DALCO ENTERPRISES INC	918.35	CUSTODIAL EQUIPMENT - REPAIRS - RSI
157	845239	R	10/22/2024	DALCO ENTERPRISES INC	652.46	Dalco blanket PO for supplies - PMS
158	845239	R	10/22/2024	DALCO ENTERPRISES INC	6,791.79	Dalco blanket PO for supplies - RMS
159	845239	R	10/22/2024	DALCO ENTERPRISES INC	45.72	Dalco blanket PO for supplies - PMS
160	845239	R	10/22/2024	DALCO ENTERPRISES INC	77.64	Dust brush's for vacuum
161	845239	R	10/22/2024	DALCO ENTERPRISES INC	111.28	Dalco blanket PO for supplies - RSI
162	845239	R	10/22/2024	DALCO ENTERPRISES INC	1,591.52	Dalco blanket PO for supplies - SMS
163	845239	R	10/22/2024	DALCO ENTERPRISES INC	2,526.64	Dalco blanket PO for supplies - MLE
164	845239	R	10/22/2024	DALCO ENTERPRISES INC	1,691.13	Dalco blanket PO for supplies - FAIRC
165	845239	R	10/22/2024	DALCO ENTERPRISES INC	442.08	Dalco blanket PO for supplies - ESC
166	845239	R	10/22/2024	DALCO ENTERPRISES INC	2,321.65	Dalco blanket PO for supplies - ZLE
167	845239	R	10/22/2024	DALCO ENTERPRISES INC	59.76	Dalco blanket PO for supplies - SMS
168	845239	R	10/22/2024	DALCO ENTERPRISES INC	1,029.54	Dalco blanket PO for supplies - NOB
169	845239	R	10/22/2024	DALCO ENTERPRISES INC	340.80	Dalco blanket PO for supplies - SON
170	845239	R	10/22/2024	DALCO ENTERPRISES INC	54.76	Dalco blanket PO for supplies - SON
171	845239	R	10/22/2024	DALCO ENTERPRISES INC	1,902.30	Dalco blanket PO for supplies - SEA
172	845239	R	10/22/2024	DALCO ENTERPRISES INC	-63.54	Dalco blanket PO for supplies - MLE
173	845240	R	10/22/2024	DROPLET SOLUTIONS, INC.	4,000.00	Automated electronic timecard system to process licensed
174	845241	R	10/22/2024	EARL F. ANDERSEN, INC.	163.05	Meadow Lake new street signs for Zealand Ave
175	845242	R	10/22/2024	ECM PUBLISHERS, INC.	275.00	BLANKET FOR ADVERTISING PAYMENTS

Robbinsdale Area Schools
Board Disbursement Report
October 22nd, 2024

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
176	845242	R	10/22/2024	ECM PUBLISHERS, INC.	275.00	BLANKET FOR ADVERTISING PAYMENTS
177	845242	R	10/22/2024	ECM PUBLISHERS, INC.	192.00	BLANKET FOR ADVERTISING PAYMENTS APG AD PROOF AD ID 1420128
178	845243	R	10/22/2024	ECSI - ELECTRONIC COMM SYSTEMS	586.00	ECSI/ HUNT - Repair, replace, inspect and test Notifier
179	845244	R	10/22/2024	ELECTRIC MOTOR REPAIR	1,197.00	ESC - EMR motor to replace burnt AHU-19 motor
180	845244	R	10/22/2024	ELECTRIC MOTOR REPAIR	786.00	EMR - DW electric motor purchases. Price must be under
181	845245	R	10/22/2024	ESPECIAL NEEDS LLC	340.95	NHLC Motor room equipment
182	845246	R	10/22/2024	EXPLORELEARNING, LLC	2,070.00	Software for 9th Grade Science
183	845247	R	10/22/2024	FLINN SCIENTIFIC, INC.	16.70	fall science order 9th grade
184	845248	R	10/22/2024	GAME ONE	792.75	FOOTBALL
185	845249	R	10/22/2024	GOPHER SPORT	376.00	Replacement Gopher Indoor Soccer Balls
186	845250	R	10/22/2024	GRAINGER	836.90	Towels and Pot holders for kitchens
187	845250	R	10/22/2024	GRAINGER	186.70	Towels and Pot holders for kitchens
188	845250	R	10/22/2024	GRAINGER	84.00	2024-2025 Grainger (PPE)
189	845250	R	10/22/2024	GRAINGER	12.55	2024-2025 Grainger (PPE)
190	845251	R	10/22/2024	GRANICUS, LLC	441.48	Quarterly Blanket PO
191	845252	R	10/22/2024	HANGSAFE HOOKS	648.46	Hooks for hallway for new 4th grade classroom
192	845253	R	10/22/2024	HENNEPIN TECHNICAL COLLEGE	3,278.50	Rental of room D110 for Robbinsdale Academy-Highview and
193	845254	R	10/22/2024	HIGH POINT NETWORKS, LLC	4,750.00	High Point Networks Aruba Wireless Support
194	845255	R	10/22/2024	INDROTEC	8,314.26	INDROTEC STAFFING BLANKET PO FOR CLEANING (9)
195	845255	R	10/22/2024	INDROTEC	8,019.20	INDROTEC STAFFING BLANKET PO FOR CLEANING (8)
196	845256	R	10/22/2024	INNOVATIONAL WATER SOLUTIONS, INC	4,036.56	RESTOCK - Glycol 55 Gallon
197	845257	R	10/22/2024	INSPEC INC	2,500.00	2024 Priority Two Stormwater Management System Inspections
198	845257	R	10/22/2024	INSPEC INC	2,000.00	2024 Stormwater Management System Inspections and Reporting
199	845258	R	10/22/2024	INSTITUTE FOR ENVIRONMENTAL ASSESSMENT	686.58	IEA Professional Services 3 year proposal
200	845258	R	10/22/2024	INSTITUTE FOR ENVIRONMENTAL ASSESSMENT	1,615.17	Meadow Lake onsite abatement monitoring
201	845259	R	10/22/2024	JANWAY COMPANY	1,129.34	Community Ed Promotional Items
202	845261	R	10/22/2024	JEFF'S S.O.S. DRAIN & SEWER	1,850.00	District-wide drain and sewer system repairs by SOS MLE
203	845261	R	10/22/2024	JEFF'S S.O.S. DRAIN & SEWER	350.00	District-wide drainage and sewage scheduled preventive
204	845261	R	10/22/2024	JEFF'S S.O.S. DRAIN & SEWER	432.50	District-wide drain and sewer system repairs by SOS
205	845261	R	10/22/2024	JEFF'S S.O.S. DRAIN & SEWER	750.00	District-wide drainage and sewage scheduled preventive
206	845262	R	10/22/2024	KFI ENGINEERS, PC	868.00	Sandburg grease trap installation
207	845263	R	10/22/2024	KULLY SUPPLY INC	374.52	WAREHOUSE - MAINT PARTS
208	845264	R	10/22/2024	LAKESHORE LEARNING MATERIALS	417.05	Kidney table for 4th grade
209	845269	R	10/22/2024	LVC COMPANIES INC	1,510.31	NOP - Install Bosch B465-120WI dialer, enclosure, IP
210	845269	R	10/22/2024	LVC COMPANIES INC	1,172.81	AHS - Install Bosch B465-120WI dialer, enclosure, IP
211	845269	R	10/22/2024	LVC COMPANIES INC	430.00	DW - LVC - emergency repair services for district fire
212	845269	R	10/22/2024	LVC COMPANIES INC	864.45	DW - LVC INTRUSION System service call repairs - Card
213	845269	R	10/22/2024	LVC COMPANIES INC	779.58	DW - LVC - emergency repair services for district fire
214	845269	R	10/22/2024	LVC COMPANIES INC	353.91	DW - LVC - emergency repair services for district fire
215	845269	R	10/22/2024	LVC COMPANIES INC	334.18	DW - LVC - emergency repair services for district fire
216	845269	R	10/22/2024	LVC COMPANIES INC	1,660.00	NEI - Install Bosch B465-120WI dialer, enclosure, IP
217	845269	R	10/22/2024	LVC COMPANIES INC	485.00	2024 - Fire alarm, Sprinkler, kitchen hood, and Fire
218	845269	R	10/22/2024	LVC COMPANIES INC	17,595.00	AHS - Fire marshal orders, sprinkler testing
219	845270	R	10/22/2024	MENARDS	26.98	MENARDS BLANKET PO SUPPLIES GOLDEN VALLEY
220	845271	R	10/22/2024	METROPOLITAN COURIER CORP.	1,734.69	Courier Services for the 2024-2025 School Year
221	845272	R	10/22/2024	MIDWEST PLAYGROUND CONTRACTORS	7,006.00	NEILL - Playworld Structure #PE-905
222	845272	R	10/22/2024	MIDWEST PLAYGROUND CONTRACTORS	9,435.00	Playworld Structure #500-2174
223	845272	R	10/22/2024	MIDWEST PLAYGROUND CONTRACTORS	8,914.00	Playworld Structure #350-2074
224	845272	R	10/22/2024	MIDWEST PLAYGROUND CONTRACTORS	5,852.00	BT-1201 Balance Trax Playground
225	845273	R	10/22/2024	MUSKA ELECTRIC COMPANIES	598.50	NOP - Muska electric to help with fiber network end to end
226	845274	R	10/22/2024	MY AED & CPR SOLUTIONS	3,770.00	AED Wall Mount station outdoor
227	845275	R	10/22/2024	NCS PEARSON INC	1,750.00	BASC-3 Q-global
228	845276	R	10/22/2024	NEO ELECTRICAL SOLUTIONS, LLC	1,850.00	Neo NPE
229	845282	R	10/22/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
230	845282	R	10/22/2024	NOKOMIS SHOE SHOP	149.95	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
231	845282	R	10/22/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
232	845282	R	10/22/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
233	845282	R	10/22/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
234	845282	R	10/22/2024	NOKOMIS SHOE SHOP	119.95	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
235	845282	R	10/22/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
236	845282	R	10/22/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
237	845282	R	10/22/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
238	845282	R	10/22/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
239	845282	R	10/22/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
240	845282	R	10/22/2024	NOKOMIS SHOE SHOP	99.95	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
241	845282	R	10/22/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
242	845282	R	10/22/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
243	845282	R	10/22/2024	NOKOMIS SHOE SHOP	150.00	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
244	845282	R	10/22/2024	NOKOMIS SHOE SHOP	140.60	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
245	845282	R	10/22/2024	NOKOMIS SHOE SHOP	149.95	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
246	845282	R	10/22/2024	NOKOMIS SHOE SHOP	144.95	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
247	845282	R	10/22/2024	NOKOMIS SHOE SHOP	79.95	2024-2025 Nokomis Safety Shoes (PPE) - NUTRITION SERVICES -
248	845283	R	10/22/2024	NOW MICRO INC.	1,743.75	SCCM Support Robbinsdale SEPT 2024
249	845284	R	10/22/2024	PREMIUM WATERS, INC.	43.99	BLANKET Water container re-fills 4 GAL DELIVERY
250	845284	R	10/22/2024	PREMIUM WATERS, INC.	59.49	Water container re-fills - 6 GAL
251	845285	R	10/22/2024	PRO-ED	118.80	LPT-3 record forms
252	845286	R	10/22/2024	PROFESSIONAL TURF & RENOVATION, INC	1,700.00	Northport Playfield Core aerate the field Supply and
253	845287	R	10/22/2024	RED WING BUSINESS ADVANTAGE ACCOUNT	982.05	2024-2025 Red Wing Safety Shoes (PPE)
254	845300	R	10/22/2024	RICOH USA, INC	147.32	LAKEVIEW PRO8200S 60 MONTH S/N #: C84387756 - ADDITIONAL
255	845300	R	10/22/2024	RICOH USA, INC	121.39	HIGHVIEW MP7503 60 MONTH LEASE S/N #: C84387774 -
256	845300	R	10/22/2024	RICOH USA, INC	158.35	RMS PRO8200S 60 MONTH LEASE S/N #: C84387712/C84387709 -
257	845300	R	10/22/2024	RICOH USA, INC	401.00	ARMSTRONG PRO8200S 60 MONTH S/N#: C84387995/C84387996 -
258	845300	R	10/22/2024	RICOH USA, INC	174.24	ZACHARY LN PRO8200S 60 MONTH S/N #: C84387710 - ADDITIONAL
259	845300	R	10/22/2024	RICOH USA, INC	25.05	SMS MP4055SP 60 MONTH S/N#: C84387748 - ADDITIONAL IMAGES
260	845300	R	10/22/2024	RICOH USA, INC	630.31	ARMSTRONG PRO8200S 60 MONTH S/N#: C84387995/C84387996 -
261	845300	R	10/22/2024	RICOH USA, INC	50.74	CLC MP4055SP 60 MONTH S/N #: C84387746 - ADDITIONAL
262	845300	R	10/22/2024	RICOH USA, INC	33.01	PLYMOUTH MP7503 S/N#: C84387961 - ADDITIONAL IMAGES

Robbinsdale Area Schools
Board Disbursement Report
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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
263	845300	R	10/22/2024	RICOH USA, INC	207.48	SONNESYN PRO82005 60 MONTH LEASE C84387999 - ADDITIONAL
264	845300	R	10/22/2024	RICOH USA, INC	230.28	FOREST PRO82005 60 MONTH S/N #: C84387752 - ADDITIONAL
265	845300	R	10/22/2024	RICOH USA, INC	1.24	RESEARCH & EVAL 2ND FLR MP4055SP 60 MONTH S/N #:
266	845300	R	10/22/2024	RICOH USA, INC	12.52	SM5 MP50551P 60 MONTH S/N #: C84387707 - ADDITIONAL
267	845300	R	10/22/2024	RICOH USA, INC	38.56	FAIR@PILGRIM LANE MP4055SP 60 MONTH S/N#:
268	845300	R	10/22/2024	RICOH USA, INC	39.57	NOBLE PRO82005 60 MONTH S/N #: C84387711 - ADDITIONAL
269	845300	R	10/22/2024	RICOH USA, INC	7.85	FOT MP5055SP 60 MONTH S/N #: C84387706 - ADDITIONAL
270	845300	R	10/22/2024	RICOH USA, INC	16.43	FAIR@PILGRIM LANE MP4055SP 60 MONTH LEASE S/N#:
271	845300	R	10/22/2024	RICOH USA, INC	240.70	NORTHPORT PRO82005 60 MONTH - SN# C844387997 - ADDITIONAL
272	845300	R	10/22/2024	RICOH USA, INC	429.28	RSI PRO82005 60 MONTH S/N #: C84387754 - ADDITIONAL
273	845300	R	10/22/2024	RICOH USA, INC	19.04	RMS MP4055SP 60 MONTH S/N #: C84387770 - ADDITIONAL IMAGES
274	845300	R	10/22/2024	RICOH USA, INC	192.46	SEA@OLSON PRO82005 60 MONTH S/N #: C84387998 - ADDITIONAL
275	845300	R	10/22/2024	RICOH USA, INC	165.80	NEILL PRO82005 60 MONTH S/N #: C84387713 - ADDITIONAL
276	845300	R	10/22/2024	RICOH USA, INC	53.17	ESC/PRINT SHOP- 60 MONTH S/N#:# C84388015 - ADDITIONAL
277	845300	R	10/22/2024	RICOH USA, INC	2,567.40	ESC/PRINT SHOP- 60 MONTH S/N#:# C84388015 - ADDITIONAL
278	845300	R	10/22/2024	RICOH USA, INC	163.28	COOPER MP7503 60 MONTH S/N #: C84387960 - ADDITIONAL
279	845300	R	10/22/2024	RICOH USA, INC	211.44	MEADOW LK PRO82005 60 MONTH S/N #: C84387753 - ADDITIONAL
280	845300	R	10/22/2024	RICOH USA, INC	125.29	RMS PRO82005 60 MONTH S/N #: C84387712/C84387709 -
281	845300	R	10/22/2024	RICOH USA, INC	247.32	PLYMOUTH PRO82005 60 MONTH S/N#:# C84390336 - ADDITIONAL
282	845300	R	10/22/2024	RICOH USA, INC	675.73	COOPER PRO82005 60 MONTH S/N #: C84390298 - ADDITIONAL
283	845300	R	10/22/2024	RICOH USA, INC	24.91	OFFICE SUPPLIES S/N #: C84067546 - ADDITIONAL IMAGES
284	845300	R	10/22/2024	RICOH USA, INC	0.37	SMALL COPIER/SCANNER/FAX MACHINE S/N#:# C84036094 -
285	845300	R	10/22/2024	RICOH USA, INC	12.35	FLT at SLC MP3015PF S/N #: C84021954 - ADDITIONAL IMAGES
286	845300	R	10/22/2024	RICOH USA, INC	18.48	Copier for office S/N #: C84027770 - ADDITIONAL IMAGES
287	845300	R	10/22/2024	RICOH USA, INC	43.32	MEADOW LAKE'S RICOH COPIER LEASE S/N #: C84384075
288	845300	R	10/22/2024	RICOH USA, INC	110.30	Ricoh IM 3500 60 Month Copier Lease for ECSE at New Hope
289	845300	R	10/22/2024	RICOH USA, INC	26.47	Ricoh IM 3500 60 Month Copier Lease for ECSE at New Hope
290	845300	R	10/22/2024	RICOH USA, INC	207.18	FAIR - 60 MONTH LEASE HIGH VOLUME COPIER S/N #: C84368661
291	845300	R	10/22/2024	RICOH USA, INC	143.21	ENROLLMENT CENTER S/N #: C84390487 - LEASE
292	845300	R	10/22/2024	RICOH USA, INC	147.32	IM4000 S/N #: C84398099 EARLY CHILDHOOD - LEASE
293	845300	R	10/22/2024	RICOH USA, INC	120.83	NEW HOPE LEARNING CENTER, MEDIA 1ST FLR S/N#:# C84352369 -
294	845300	R	10/22/2024	RICOH USA, INC	160.72	ESC - 1ST FLOOR COPIER LEASE IM5000 S/N #: C84351806
295	845300	R	10/22/2024	RICOH USA, INC	35.72	3rd FLOOR S/N #: C84331629 - LEASE
296	845300	R	10/22/2024	RICOH USA, INC	35.71	3rd FLOOR S/N #: C84331629 - LEASE
297	845300	R	10/22/2024	RICOH USA, INC	9.80	ARMSTRONG ATHLETIC COPIER - ADDITIONAL IMAGES
298	845301	R	10/22/2024	RTECH SOLUTIONS	247.00	iPad Repairs Blanket PO
299	845302	R	10/22/2024	S&S WORLDWIDE INC	528.99	Rug for Adventure Club Noble
300	845303	R	10/22/2024	SCHOOL OUTFITTERS LLC	225.88	Rug for Adventure Club Noble
301	845304	R	10/22/2024	SCHOOL SPECIALTY, LLC	1,121.46	Art Dept. Order
302	845306	R	10/22/2024	SCHUMACHER ELEVATOR COMPANY	2,159.62	DW- Schumacher Elevator Company technicians to repair
303	845306	R	10/22/2024	SCHUMACHER ELEVATOR COMPANY	838.37	DW- Schumacher Elevator Company technicians to repair
304	845307	R	10/22/2024	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	178.00	SiteOne/Hedberg Landscaping blanket - AHS
305	845307	R	10/22/2024	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	356.00	SiteOne/Hedberg Landscaping blanket - AHS
306	845308	R	10/22/2024	STAGES THEATRE CO	18,857.00	Theatre arts programming at FAIR Crystal and FAIR Pilgrim
307	845308	R	10/22/2024	STAGES THEATRE CO	18,857.00	Theatre arts programming at FAIR Crystal and FAIR Pilgrim
308	845312	R	10/22/2024	STAPLES ADVANTAGE	752.41	toner
309	845312	R	10/22/2024	STAPLES ADVANTAGE	93.73	KRISTEN - TONER CARTRIDGE
310	845312	R	10/22/2024	STAPLES ADVANTAGE	860.98	Preschool Office supplies
311	845312	R	10/22/2024	STAPLES ADVANTAGE	368.99	Preschool Office supplies
312	845312	R	10/22/2024	STAPLES ADVANTAGE	121.75	Neill -- Office
313	845312	R	10/22/2024	STAPLES ADVANTAGE	185.81	Supplies for AVID Department
314	845312	R	10/22/2024	STAPLES ADVANTAGE	62.64	Cover stock
315	845312	R	10/22/2024	STAPLES ADVANTAGE	-57.49	Office
316	845312	R	10/22/2024	STAPLES ADVANTAGE	142.83	Neill -- Office
317	845312	R	10/22/2024	STAPLES ADVANTAGE	61.08	MANILLA ENVELOPES FOR OFFICE
318	845312	R	10/22/2024	STAPLES ADVANTAGE	101.05	Office supplies
319	845312	R	10/22/2024	STAPLES ADVANTAGE	401.53	Office supplies
320	845312	R	10/22/2024	STAPLES ADVANTAGE	38.38	Supplies
321	845312	R	10/22/2024	STAPLES ADVANTAGE	832.50	Guidance - Harris
322	845312	R	10/22/2024	STAPLES ADVANTAGE	155.76	office supplies
323	845312	R	10/22/2024	STAPLES ADVANTAGE	64.38	Supplies for technology levy table
324	845312	R	10/22/2024	STAPLES ADVANTAGE	245.99	Cartridge for Noble Adventure Club HP 148X Black High Yield
325	845312	R	10/22/2024	STAPLES ADVANTAGE	767.94	PRINTER INK FOR A WING, B WING AND C WING
326	845312	R	10/22/2024	STAPLES ADVANTAGE	40.00	office supplies
327	845312	R	10/22/2024	STAPLES ADVANTAGE	374.15	Choir - Trump
328	845312	R	10/22/2024	STAPLES ADVANTAGE	46.83	Choir - Trump
329	845312	R	10/22/2024	STAPLES ADVANTAGE	41.66	Choir - Trump
330	845312	R	10/22/2024	STAPLES ADVANTAGE	428.88	OFFICE CHAIR - KRISTEN
331	845312	R	10/22/2024	STAPLES ADVANTAGE	116.71	Business - Moreau
332	845313	R	10/22/2024	STATE SUPPLY COMPANY INC	860.72	RESTOCK - Boiler Rope Tape
333	845313	R	10/22/2024	STATE SUPPLY COMPANY INC	-48.70	RESTOCK - Boiler Rope Tape
334	845314	R	10/22/2024	STERICYCLE, INC	101.32	BLANKET ORDER FOR SHREDDING NEEDS
335	845314	R	10/22/2024	STERICYCLE, INC	56.39	BLANKET ORDER FOR SHREDDING NEEDS
336	845314	R	10/22/2024	STERICYCLE, INC	73.69	BLANKET ORDER FOR SHREDDING NEEDS
337	845314	R	10/22/2024	STERICYCLE, INC	61.42	BLANKET ORDER FOR SHREDDING NEEDS
338	845314	R	10/22/2024	STERICYCLE, INC	46.07	BLANKET ORDER FOR SHREDDING NEEDS
339	845314	R	10/22/2024	STERICYCLE, INC	46.07	BLANKET ORDER FOR SHREDDING NEEDS
340	845314	R	10/22/2024	STERICYCLE, INC	55.28	BLANKET ORDER FOR SHREDDING NEEDS
341	845314	R	10/22/2024	STERICYCLE, INC	82.90	BLANKET ORDER FOR SHREDDING NEEDS
342	845314	R	10/22/2024	STERICYCLE, INC	55.28	BLANKET ORDER FOR SHREDDING NEEDS
343	845314	R	10/22/2024	STERICYCLE, INC	55.28	BLANKET ORDER FOR SHREDDING NEEDS
344	845314	R	10/22/2024	STERICYCLE, INC	32.24	BLANKET ORDER FOR SHREDDING NEEDS
345	845314	R	10/22/2024	STERICYCLE, INC	101.35	BLANKET ORDER FOR SHREDDING NEEDS
346	845314	R	10/22/2024	STERICYCLE, INC	24.14	BLANKET ORDER FOR SHREDDING NEEDS
347	845314	R	10/22/2024	STERICYCLE, INC	499.32	BLANKET ORDER FOR SHREDDING NEEDS
348	845315	R	10/22/2024	STERLING SYSTEMS, INC.	1,599.89	O&M at Armstrong High School & Robbinsdale Middle School
349	845316	R	10/22/2024	VERIZON WIRELESS	45.02	Blanket order for AHS & CHS online ticketing through

Robbinsdale Area Schools
Board Disbursement Report
October 22nd, 2024

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
350	845316	R	10/22/2024	VERIZON WIRELESS	45.02	Blanket order for AHS & CHS online ticketing through
351	845317	R	10/22/2024	VIRCO INC	702.00	RISE Cooperative Table
352	845317	R	10/22/2024	VIRCO INC	756.60	STARS VIRCO
353	845318	R	10/22/2024	WALMAN OPTICAL	273.00	2024-2025 Walman Optical (Prescription Safety Glasses)
354	845319	R	10/22/2024	A.J. MOORE ELECTRIC, INC.	89,688.55	SONNESYN - RESTROOM REMODEL
355	845320	R	10/22/2024	MAERTENS-BRENNY CONSTRUCTION CO.	3,537.12	WAREHOUSE PHASE 2
356	845320	R	10/22/2024	MAERTENS-BRENNY CONSTRUCTION CO.	24,609.82	WAREHOUSE PHASE 2
357	845321	R	10/22/2024	NORTHLAND MECHANICAL CONTRACTORS, INC.	21,377.25	WAREHOUSE PHASE 2 LTFM
358	845321	R	10/22/2024	NORTHLAND MECHANICAL CONTRACTORS, INC.	3,324.99	WAREHOUSE PHASE 2 LTFM
359	845322	R	10/22/2024	PARK CONSTRUCTION COMPANY	11,339.68	AHS & CHS - TENNIS COURT REHAB
360	845322	R	10/22/2024	PARK CONSTRUCTION COMPANY	11,339.67	AHS & CHS - TENNIS COURT REHAB
361	845323	R	10/22/2024	PARKOS CONSTRUCTION COMPANY	266,312.41	SONNESYN LTFM INTERIOR
362	845324	R	10/22/2024	PIONEER POWER INC	193,603.84	SONNESYN - RESTROOM REMODEL LTFM
363	845325	R	10/22/2024	ACTION RADIO & COMMUNICATIONS	60.00	SPEAKER IC FOR VERTEX WAKIE
364	845326	R	10/22/2024	ALBRECHT, DAVID	85.00	GIRLS VARSITY SOCCER OFFICIAL - ACFC VS RICHFIELD
365	845326	R	10/22/2024	ALBRECHT, DAVID	85.00	BOYS VARSITY SOCCER OFFICIAL - COOPER VS RICHFIELD
366	845327	R	10/22/2024	ALLEN, LINDA	36.25	NUTRITION SERVICES REFUND FOR ZA
367	845328	R	10/22/2024	ALMANIDI, ZAHARA	130.00	WSI SWIM SUB AT \$20/HOUR
368	845329	R	10/22/2024	ANDERSON, TODD	85.00	BOYS SOCCER VARSITY OFFICIAL
369	845329	R	10/22/2024	ANDERSON, TODD	85.00	BOYS SOCCER VARSITY OFFICIAL
370	845330	R	10/22/2024	APEX CHIROPRACTIC D.C., PA	85.00	DOT PHYSICAL JOE MAU 7/29/2024
371	845330	R	10/22/2024	APEX CHIROPRACTIC D.C., PA	170.00	DOT PHYSICAL MICHAEL BENNETT 8/2/2024 & NICHOLAS OSTROV
372	845331	R	10/22/2024	BAKER, ROBERT	70.00	Varsity Boys Soccer
373	845332	R	10/22/2024	BARNES, MICHAEL	89.00	9TH FOOTBALL OFFICIAL
374	845333	R	10/22/2024	BASH, MICHAEL	70.00	9TH BOYS SOCCER OFFICIAL
375	845333	R	10/22/2024	BASH, MICHAEL	85.00	BOYS SOCCER OFFICIAL
376	845334	R	10/22/2024	BAUSCHELT, PATRICK	89.00	B FOOTBALL REFEREE - COOPER VS. ST. LOUIS PARK HS
377	845335	R	10/22/2024	BIFFS, INC.	479.00	RENTAL AND SERVICE
378	845335	R	10/22/2024	BIFFS, INC.	674.00	RENTAL AND SERVICES
379	845335	R	10/22/2024	BIFFS, INC.	125.00	RENTAL AND SERVICES
380	845335	R	10/22/2024	BIFFS, INC.	125.00	RENTAL AND SERVICES
381	845337	R	10/22/2024	BLAZERWORKS	3,400.00	PERIOD END DATE 9/22/2024: PARAPROFESSIONALS, SCHOOL LPNS,
382	845337	R	10/22/2024	BLAZERWORKS	3,400.00	PERIOD END DATE 9/22/2024: PARAPROFESSIONALS, SCHOOL LPNS,
383	845337	R	10/22/2024	BLAZERWORKS	3,400.00	PERIOD END DATE 9/22/2024: PARAPROFESSIONALS, SCHOOL LPNS,
384	845337	R	10/22/2024	BLAZERWORKS	51,584.94	PERIOD END DATE 9/22/2024: PARAPROFESSIONALS, SCHOOL LPNS,
385	845337	R	10/22/2024	BLAZERWORKS	11,471.94	PERIOD END DATE 9/22/2024: PARAPROFESSIONALS, SCHOOL LPNS,
386	845337	R	10/22/2024	BLAZERWORKS	5,822.50	PERIOD END DATE 9/29/2024: FOR PARAPROFESSIONALS, SCHOOL
387	845337	R	10/22/2024	BLAZERWORKS	3,400.00	PERIOD END DATE 9/29/2024: FOR PARAPROFESSIONALS, SCHOOL
388	845337	R	10/22/2024	BLAZERWORKS	3,400.00	PERIOD END DATE 9/29/2024: FOR PARAPROFESSIONALS, SCHOOL
389	845337	R	10/22/2024	BLAZERWORKS	49,037.06	PERIOD END DATE 9/29/2024: FOR PARAPROFESSIONALS, SCHOOL
390	845337	R	10/22/2024	BLAZERWORKS	11,859.10	PERIOD END DATE 9/29/2024: FOR PARAPROFESSIONALS, SCHOOL
391	845338	R	10/22/2024	BOHMBACH, JOHN	89.00	B FOOTBALL GAME OFFICIAL - COOPER VS. APPLE VALLEY
392	845339	R	10/22/2024	BOOGREN, ANTHONY	85.00	Varsity Boys Soccer Official
393	845340	R	10/22/2024	BORCHERS, WILLIAM	85.00	BOYS VARSITY SOCCER OFFICIAL - COOPER VS. HOLY ANGELS
394	845340	R	10/22/2024	BORCHERS, WILLIAM	85.00	GIRLS VARSITY SOCCER OFFICIAL - ACFC VS. HOLY ANGELS
395	845340	R	10/22/2024	BORCHERS, WILLIAM	85.00	BOYS VARSITY SOCCER OFFICIAL - COOPER VS. RICHFIELD
396	845340	R	10/22/2024	BORCHERS, WILLIAM	85.00	GIRLS VARSITY SOCCER OFFICIAL - ACFC VS. RICHFIELD
397	845341	R	10/22/2024	BROWN, JAMES	85.00	BOYS VARSITY SOCCER OFFICIAL - COOPER VS. HOLY ANGELS
398	845341	R	10/22/2024	BROWN, JAMES	85.00	GIRLS VARSITY SOCCER OFFICIAL - ACFC VS. HOLY ANGELS
399	845342	R	10/22/2024	BRUN WINTER REESE INC.	2,000.00	A GUIDE TO STUDENT SUPPORT AND BEHAVIOR, DESIGN AND LAYOUT
400	845343	R	10/22/2024	CAPTIVATE MEDIA + CONSULTING	5,049.00	VIDEO RETAINER FOR OCT. 2024
401	845343	R	10/22/2024	CAPTIVATE MEDIA + CONSULTING	13,500.00	VIDEO WORK FOR LEVY RENEWAL
402	845344	R	10/22/2024	CHILDREN'S THEATRE FOUNDATION	720.00	ZIP ZAP CIRCUS
403	845345	R	10/22/2024	COMPAS, INC	2,235.00	CHRISTIAN ADETI - WEST AFRICAN DRUMMING, DANCE &
404	845346	R	10/22/2024	CORNELY, KENYANNA	40.00	NUTRITION SERVICES REFUND FOR KC
405	845347	R	10/22/2024	CROSSLEY, COLLEEN	640.00	UPDATE CURRICULUM FOR TEACHING ABE STUDENTS ABOUT MENTAL
406	845348	R	10/22/2024	CYN CITY TOURS	125.00	MINNEAPOLIS RIVERFRONT HISTORY WALKING TOUR 9/21/2024 A1924
407	845349	R	10/22/2024	DONOHOO, TIMOTHY	85.00	BOYS VARSITY SOCCER - COOPER VS. COLUMBIA HEIGHTS
408	845349	R	10/22/2024	DONOHOO, TIMOTHY	85.00	GIRLS VARSITY SOCCER - COOPER VS. COLUMBIA HEIGHTS
409	845350	R	10/22/2024	ECKBERG, ALLISON	135.15	NUTRITION SERVICES REFUND FOR STUDENT BE
410	845351	R	10/22/2024	EDGAR, MATTHEW	85.00	GIRLS VARSITY SOCCER - ACFC VS OSSEO
411	845352	R	10/22/2024	EICHACKER, ERIC	85.00	Varsity Boys Soccer Official
412	845353	R	10/22/2024	ESPINOZA, CHRISTINE	106.80	NUTRITION SERVICES REFUND FOR LE
413	845354	R	10/22/2024	EVENSON, CHAD	89.00	9TH FOOTBALL OFFICIAL
414	845355	R	10/22/2024	FREBERG, RYAN	89.00	B FOOTBALL OFFICIAL - COOPER VS. ST. LOUIS PARK
415	845356	R	10/22/2024	GHEORGHIAN, MIHAIL	70.00	BOYS SOCCER B OFFICIAL
416	845356	R	10/22/2024	GHEORGHIAN, MIHAIL	70.00	BOYS SOCCER JV OFFICIAL
417	845356	R	10/22/2024	GHEORGHIAN, MIHAIL	85.00	BOYS SOCCER VARSITY OFFICIAL
418	845357	R	10/22/2024	GILLUND, THOMAS	125.00	Varsity Football Official - Cooper vs. Armstrong
419	845358	R	10/22/2024	GROTH MUSIC CO	119.80	MY AMERICA/CHANTE WASTE HOKSILA
420	845358	R	10/22/2024	GROTH MUSIC CO	45.00	DUM SPIRO SPERO
421	845358	R	10/22/2024	GROTH MUSIC CO	722.80	INTERMEZZO 2x/MAKE OUR GARDEN GROW/GLORA
422	845359	R	10/22/2024	HAMMER SPORTS, LLC	170.00	7TH AND 8TH GRADE VOLLEYBALL REFS
423	845359	R	10/22/2024	HAMMER SPORTS, LLC	120.00	GIRLS VOLLEYBALL OFFICIALS
424	845359	R	10/22/2024	HAMMER SPORTS, LLC	170.00	MS VOLLEYBALL 7TH & 8TH REFS
425	845360	R	10/22/2024	HARRIS, PAUL	70.00	ADAPTED SOCCER CI REFEREE - ROBINS VS. ST. CLOUD AREA
426	845361	R	10/22/2024	HERNANDEZ ACEVEDO, OSWALDO	70.00	BOYS SOCCER 9TH OFFICIAL
427	845362	R	10/22/2024	HILL-MURRAY SCHOOL	75.00	ALPINE ENTRY FEE - BOYS
428	845362	R	10/22/2024	HILL-MURRAY SCHOOL	75.00	ALPINE ENTRY FEE - GIRLS
429	845363	R	10/22/2024	HRYPA, WILLIAM	85.00	BOYS VARSITY SOCCER OFFICIAL - COOPER VS WAYZATA
430	845364	R	10/22/2024	HUMLICEK-SPINDLER, GRIFFIN	17.45	NUTRITION SERVICES REFUND FOR WHS
431	845365	R	10/22/2024	SOUTHWEST HIGH SCHOOL	150.00	GIRLS SWIM ENTRY FEE
432	845366	R	10/22/2024	ISD#191 BURNSVILLE HIGH SCHOOL	225.00	B-SQUAD VOLLEYBALL TOURNAMENT - FOR COOPER HS
433	845366	R	10/22/2024	ISD#191 BURNSVILLE HIGH SCHOOL	200.00	9B/C SQUAD VOLLEYBALL TOURNAMENTS - FOR COOPER HS
434	845367	R	10/22/2024	MOUND WESTONKA HIGH SCHOOL	225.00	JV GIRLS VB TOURNAMENT - FOR COOPER HS
435	845368	R	10/22/2024	ISD 283 ST LOUIS PARK	300.00	Varsity Volleyball Tournament 9/28/24 - FOR COOPER HS
436	845369	R	10/22/2024	ISD#885 ST. MICHAEL-ALBERTVILLE HIGH SCHOOL	150.00	BOYS VARSITY CROSS COUNTRY INVITIATIONAL

Robbinsdale Area Schools
Board Disbursement Report
October 22nd, 2024

1	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
437	845369	R	10/22/2024	ISD#885 ST. MICHAEL-ALBERTVILLE HIGH SCHOOL	150.00	GIRLS VARSITY CROSS COUNTRY INVITATIONAL
438	845369	R	10/22/2024	ISD#885 ST. MICHAEL-ALBERTVILLE HIGH SCHOOL	425.00	ENTRY FEE VARSITY - 10/4/2024 - FOR AHS
439	845370	R	10/22/2024	JOHNSTON, ADAM	89.00	B SQUAD FOOTBALL OFFICIAL - COOPER VS. APPLE VALLEY
440	845371	R	10/22/2024	JOHNSTON, KEVIN	89.00	9TH FOOTBALL OFFICIAL
441	845371	R	10/22/2024	JOHNSTON, KEVIN	89.00	9TH FOOTBALL OFFICIAL
442	845372	R	10/22/2024	J W PEPPER & SON, INC	5.00	TROIKA EPRINT
443	845372	R	10/22/2024	J W PEPPER & SON, INC	135.79	TEENAGE DREAM, HEAVEN, TOXIC
444	845372	R	10/22/2024	J W PEPPER & SON, INC	84.99	WITHER MUST I WANDER
445	845372	R	10/22/2024	J W PEPPER & SON, INC	87.99	LEGEND OF THE HONJO
446	845373	R	10/22/2024	KARNAS, MICHAEL	89.00	B SQUAD FOOTBALL OFFICIAL - COOPER VS. ST. LOUIS PARK
447	845374	R	10/22/2024	KINANE, MARY ANNE	350.00	WATERCOLOR LANDSCAPES 9/9/2024-9/30/2024 - FLAT FEE: \$350
448	845375	R	10/22/2024	KLEIST, DOUGLAS	100.00	GIRLS VARSITY SOCCER ACFC VS. VISITATION - ONLY 2 OFFICIALS
449	845376	R	10/22/2024	KOHLMEYER, ROBERT JR	85.00	BOYS SOCCER VARSITY OFFICIAL
450	845377	R	10/22/2024	Kranz, Laura	42.25	NUTRITION SERVICES REFUND FOR JK & IK
451	845378	R	10/22/2024	KROONBLAWD, DAVID	85.00	BOYS SOCCER COOPER VS. HOLY ANGELS
452	845378	R	10/22/2024	KROONBLAWD, DAVID	85.00	GIRLS SOCCER OFFICIAL ACFC VS HOLY ANGELS
453	845379	R	10/22/2024	LARA, JUAN	70.00	BOYS SOCCER JV OFFICIAL
454	845380	R	10/22/2024	LEGAL RIGHTS CENTER INC	20,000.00	LRC- PROGRAM SERVICES- SCHOOLS- INSTALLMENT 1 OF 10
455	845381	R	10/22/2024	LINDAMOOD-BELL LEARNING PROCESSES	4,770.00	INSTRUCTION SESSIONS (9/10/24 - 9/30/24)
456	845382	R	10/22/2024	MALLOY, MONTAGUE, KARNOWSKI, RADOSEVICH & CO.	14,195.00	FY23 AUDITING SERVICES- FINAL BILLING FOR YEAR ENDED
457	845383	R	10/22/2024	MANDILE, RICHARD	85.00	Varsity BOYS SOCCER
458	845384	R	10/22/2024	MARTIN LAW FIRM	264.00	LEGAL SERVICES - HUMAN RESOURCES, SCHOOL BOARD, BUSINESS
459	845384	R	10/22/2024	MARTIN LAW FIRM	1,210.00	LEGAL SERVICES - HUMAN RESOURCES, SCHOOL BOARD, BUSINESS
460	845384	R	10/22/2024	MARTIN LAW FIRM	985.42	LEGAL SERVICES - HUMAN RESOURCES, SCHOOL BOARD, BUSINESS
461	845385	R	10/22/2024	MASA	1,497.00	2024 MASE FALL LEADERSHIP CONFERENCE - ANNE GRUI, TRACY
462	845386	R	10/22/2024	MESPA - MN ELEMENTARY SCHOOL PRINCIPAL ASSOC	972.00	MESPA RENEWAL FOR MATT PHELPS
463	845386	R	10/22/2024	MESPA - MN ELEMENTARY SCHOOL PRINCIPAL ASSOC	972.00	MESPA RENEWAL FOR WILBUR WINKELMAN
464	845387	R	10/22/2024	METRO COMMUNITY ED DIRECTORS ASSOC	100.00	ANNUAL ASSOCIATION DUES FOR 2024-2025
465	845388	R	10/22/2024	MINNSPRA	250.00	MINNSPRA MEMBERSHIP FOR: TOYA STEWART DOWNEY & DERRICK
466	845389	R	10/22/2024	MN LANDSCAPE ARBORETUM	660.00	SUNFLOWER SUPREME PLANTMOBILE 2ND GRADE (5/1/2025)
467	845390	R	10/22/2024	MN ASSOCIATION OF IB WORLD SCHOOL	500.00	MNIB ANNUAL MEMBERSHIP
468	845390	R	10/22/2024	MN ASSOCIATION OF IB WORLD SCHOOL	500.00	2024-2025 ANNUAL MNIB MEMBERSHIP: FOR KARI CHRISTENSON
469	845391	R	10/22/2024	MSOPA	100.00	2024-2025 MN SUPERINTENDENT'S OFFICE PERSONNEL ASSOCIATION
470	845392	R	10/22/2024	NATIONAL SCHOOL PUBLIC RELATIONS ASSOCIATION	295.00	NSPRA MEMBERSHIP TOYA STEWART DOWNEY
471	845392	R	10/22/2024	NATIONAL SCHOOL PUBLIC RELATIONS ASSOCIATION	295.00	NSPRA MEMBERSHIP DERRICK WILLIAMS
472	845393	R	10/22/2024	NYGAARD, SCOTT	89.00	9TH FOOTBALL OFFICIAL
473	845394	R	10/22/2024	NYSTROM PUBLISHING COMPANY	845.20	LEVY - YARD SIGNS
474	845395	R	10/22/2024	ON SITE COMPANIES INC	691.00	SITE 001683-0002 - 9/28-10/25 RENTAL PORTABLE TOILETS
475	845395	R	10/22/2024	ON SITE COMPANIES INC	81.00	SITE 001683-0001 - 9/28-10/25/24 - RENTAL PORTABLE RESTROOM
476	845395	R	10/22/2024	ON SITE COMPANIES INC	143.00	SITE 001683-0005 - 9/28/24-10/25/24 - RENTAL PORTABLE
477	845396	R	10/22/2024	ORUC, DZVEDO	85.00	BOYS VARSITY SOCCER OFFICIAL
478	845397	R	10/22/2024	PACER CENTER	900.00	COUNT ME IN PUPPET SHOW
479	845398	R	10/22/2024	PELTIER, NICOLE	25.00	DPP PAID FOR IT TWICE
480	845399	R	10/22/2024	PEREZ, CHRISTIAN	85.00	BOYS VARSITY SOCCER - COOPER VS. WAYZATA
481	845400	R	10/22/2024	PICHA, SUMMER	54.65	NUTRITION SERVICES REFUND FOR STUDENT WP
482	845401	R	10/22/2024	PICON, FLAVIO	85.00	BOYS VARSITY SOCCER - COOPER VS COLUMBIA HEIGHTS
483	845401	R	10/22/2024	PICON, FLAVIO	85.00	GIRLS VARSITY SOCCER OFFICIAL - ACFC VS. COLUMBIA HEIGHTS
484	845402	R	10/22/2024	RAJAK, ISHWARI	260.00	HIMALAYAN MOMOS 9/12/2024 A6224 - 13 STUDENTS @ \$20/STUDENT
485	845403	R	10/22/2024	REVOLUTIONARY SPORTS, LLC	670.00	YOUTH FLAG FOOTBALL 8/13/2024-9/3/2024 - 6-\$281.40,
486	845403	R	10/22/2024	REVOLUTIONARY SPORTS, LLC	214.40	YOUTH FLAG FOOTBALL 8/13/2024-9/3/2024 - 6-\$281.40,
487	845404	R	10/22/2024	RICHARDSON, RONALD	71.40	HOUSE LOVE 9/24/2024 A131 - 6 STUDENTS \$11.90/STUDENT
488	845405	R	10/22/2024	RICHFIELD PUBLIC SCHOOLS	100.00	Varsity BOYS BASKETBALL ENTRY FEE
489	845406	R	10/22/2024	ROUZEGAR, MIRSAEED	85.00	BOYS VARSITY SOCCER OFFICIAL - COOPER VS. COLUMBIA HEIGHTS
490	845406	R	10/22/2024	ROUZEGAR, MIRSAEED	85.00	GIRLS VARSITY SOCCER OFFICIAL - ACFC VS COLUMBIA HEIGHTS
491	845407	R	10/22/2024	SANDLUND, OWEN	100.00	MDTA JAMBOREE - DEBATE JUDGING, 8 AM - 4 PM
492	845407	R	10/22/2024	SANDLUND, OWEN	100.00	COON RAPIDS EBATE JUDGING 8 AM - 4 PM
493	845408	R	10/22/2024	SCHILLER, THOMAS	125.00	Varsity FOOTBALL OFFICIAL - COOPER VS. ARMSTRONG
494	845409	R	10/22/2024	SCHMITT MUSIC COMPANY	30.00	LAKE CITY ALTO SAX CLEANING SWAB/TENOR SAX CLEANING SWAB
495	845409	R	10/22/2024	SCHMITT MUSIC COMPANY	8.95	SELMER LIGATURE BASS CLARINET
496	845409	R	10/22/2024	SCHMITT MUSIC COMPANY	153.70	NECK STRAP/MOUTHPIECES
497	845409	R	10/22/2024	SCHMITT MUSIC COMPANY	36.99	INSTRUMENT SERVICES
498	845409	R	10/22/2024	SCHMITT MUSIC COMPANY	70.18	REEDS
499	845409	R	10/22/2024	SCHMITT MUSIC COMPANY	47.45	DRUMHEAD
500	845410	R	10/22/2024	SCHNEIDER, MICHELLE	70.00	ADAPTED SOCCER CI OFFICIAL - ROBINS VS. ST. CLOUD AREA
501	845411	R	10/22/2024	SCHOAF, JOSH	125.00	Varsity FOOTBALL OFFICIAL - COOPER VS. ARMSTRONG
502	845412	R	10/22/2024	SCHROECKENTHALER, FRED	70.00	BOYS SOCCER B OFFICIAL
503	845413	R	10/22/2024	SEABOY, ALFRED	400.00	PERFORM 2 SONGS FOR ORANGE SHIRT DAY WALK 9/27/2024
504	845413	R	10/22/2024	SEABOY, ALFRED	700.00	DRUM AND DANCE CONSULTATION FOR INDIGENOUS PEOPLE'S DAY
505	845414	R	10/22/2024	SHEETZ, TERRY	100.00	TUNE BAND ROOM PIANO
506	845415	R	10/22/2024	SOUTHWEST CHRISTIAN HIGH SCHOO	200.00	9B BOYS BASKETBALL ENTRY FEE
507	845416	R	10/22/2024	SOYOMBO, SOYEMI	70.00	BOYS SOCCER OFFICIAL JV
508	845417	R	10/22/2024	STOEN, LINDA	220.00	PILATES/YOGA FUSION A12724 9/11/2024 TO 10/9/2024 - 5
509	845418	R	10/22/2024	STREIF, THOMAS	89.00	B SQUAD FOOTBALL GAME - COOPER VS. APPLE VALLEY
510	845419	R	10/22/2024	TENGWALL, CHRIS	89.00	JV FOOTBALL OFFICIAL
511	845420	R	10/22/2024	THE FOOD GROUP MINNESOTA, INC	1,482.00	FARE FOR ALL VOUCHER USED BY MCKINNEY-VENTO ELIGIBLE
512	845421	R	10/22/2024	THREE RIVERS PARK DISTRICT	225.00	ARCHERY A41524 9/13/2024-9/20/2024 - \$112.50 FOR 9/13/2024
513	845421	R	10/22/2024	THREE RIVERS PARK DISTRICT	512.00	ONSITE GROUP EDUCATION 10/28/24
514	845422	R	10/22/2024	THUROW, BENNETT	125.00	Varsity FOOTBALL OFFICIAL - COOPER VS. ARMSTRONG
515	845423	R	10/22/2024	THUROW, JOSH	125.00	Varsity FOOTBALL OFFICIAL - COOPER VS. ARMSTRONG
516	845424	R	10/22/2024	WAGNER, GAVIN	89.00	JV BOYS FOOTBALL OFFICIAL
517	845424	R	10/22/2024	WAGNER, GAVIN	125.00	BOYS VARSITY FOOTBALL OFFICIAL
518	845425	R	10/22/2024	WALKER, STEVE	125.00	Varsity FOOTBALL OFFICIAL
519	845426	R	10/22/2024	WELSH, NICKIE	15.00	CREATING A YOUTUBE CHANNEL 9/24/2024 A11024 - 1 STUDENT @
520	845427	R	10/22/2024	WOLVERT, TAMMY	210.00	BARRE FUSION AS-EX706C 8/15/2024-9/19/2024 - 7 STUDENTS @
521	845428	R	10/22/2024	YOUR BEARDED ARTIST LLC	342.00	YOURLIC POUR 9/26/2024 A11024 - 9 STUDENTS @ \$38/STUDENT
522	845429	R	10/22/2024	ZASTROW, JOHN	85.00	Varsity BOYS SOCCER OFFICIAL
523						

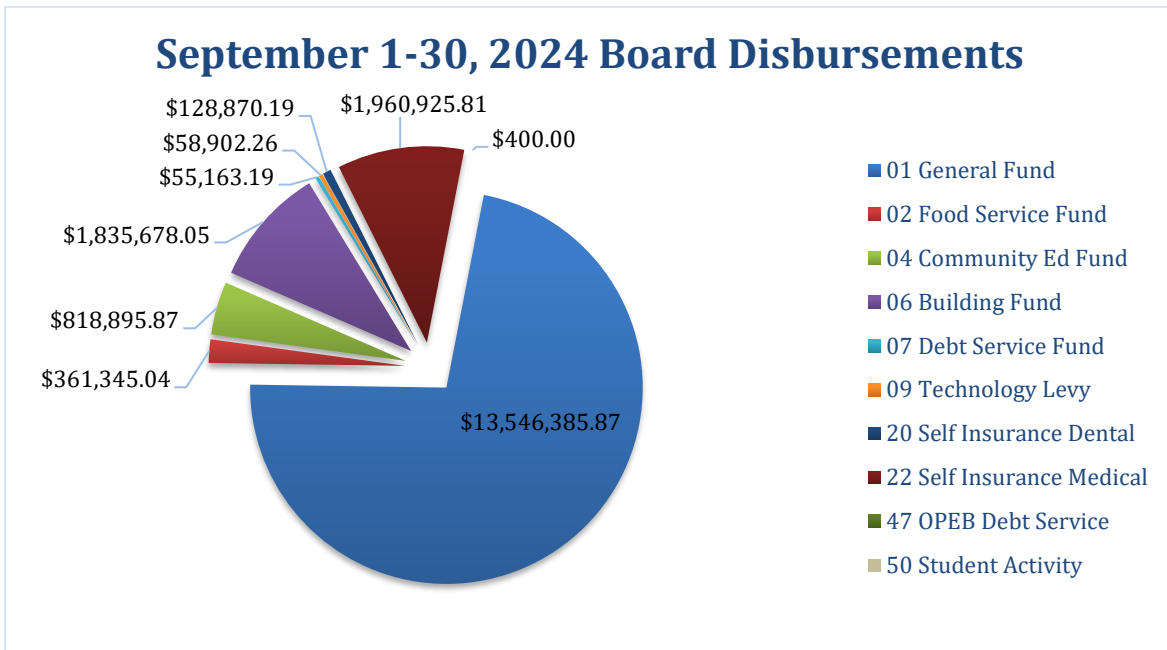


To: School Board Members and Superintendent
From: Kristen Hoheisel, Chief Financial Officer
Date: October 21, 2024
Re: Consent: Approve September, 2024 Monthly Disbursements

Description:

School Board approve the monthly disbursements for payroll, accounts payable, ACH and transfers.

The following is a summary of claims for the period between September 1-30, 2024.



01 General Fund	\$13,546,385.87
02 Food Service Fund	\$361,345.04
04 Community Ed Fund	\$818,895.87
06 Building Fund	\$1,835,678.05
07 Debt Service Fund	\$55,163.19
09 Technology Levy	\$58,902.26
20 Self Insurance Dental	\$128,870.19
22 Self Insurance Medical	\$1,960,925.81
47 OPEB Debt Service	\$400.00
50 Student Activity	\$0.00
Total	\$18,766,566.28

Robbinsdale Area Schools
Board Disbursement Report
September 1-30, 2024

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
2	844322	R	9/3/2024	GROVES LEARNING ORGANIZATION	58,213.00	Non-Public Textbook Order-FY25 3 of 3-Invt# GLP000555-Sacred
3	844323	R	9/4/2024	EBERT CONSTRUCTION	0.00	MEADOW LK - 2023 LTFM CARPENTRY
4	844323	R	9/4/2024	EBERT CONSTRUCTION	51,340.94	MEADOW LK - 2023 LTFM CARPENTRY
5	844324	R	9/4/2024	HUNT ELECTRIC CORPORATION	68,210.00	RMS - CONTROLS RENO - LTFM
6	844325	R	9/4/2024	LAKETOWN ELECTRIC CORPORATION	19,000.00	MEADOW LK - LTFM ELECTRICAL
7	844326	R	9/4/2024	PIONEER POWER INC	158,876.15	MEADOW LK/ 2022 LTFM COMBINED MECHANICAL
8	844327	R	9/4/2024	A.J. MOORE ELECTRIC, INC.	59,878.59	SONNESYN - RESTROOM REMODEL
9	844328	R	9/4/2024	EBERT CONSTRUCTION	0.00	MEADOW LK - 2023 LTFM CARPENTRY
10	844328	R	9/4/2024	EBERT CONSTRUCTION	11,319.68	MEADOW LK - 2023 LTFM CARPENTRY
11	844329	R	9/4/2024	HUNT ELECTRIC CORPORATION	203,632.50	RMS - CONTROLS RENO - LTFM
12	844330	R	9/4/2024	LAKETOWN ELECTRIC CORPORATION	181,480.37	MEADOW LK - LTFM ELECTRICAL
13	844331	R	9/4/2024	PARK CONSTRUCTION COMPANY	34,985.08	AHS & CHS - TENNIS COURT REHAB
14	844331	R	9/4/2024	PARK CONSTRUCTION COMPANY	34,985.07	AHS & CHS - TENNIS COURT REHAB
15	844331	R	9/4/2024	PARK CONSTRUCTION COMPANY	47,248.25	AHS & CHS - TENNIS COURT REHAB
16	844331	R	9/4/2024	PARK CONSTRUCTION COMPANY	47,248.25	AHS & CHS - TENNIS COURT REHAB
17	844332	R	9/4/2024	PARKOS CONSTRUCTION COMPANY	124,511.97	SONNESYN LTFM INTERIOR
18	844333	R	9/4/2024	PIONEER POWER INC	93,100.00	SONNESYN - RESTROOM REMODEL LTFM
19	844333	R	9/4/2024	PIONEER POWER INC	472,109.33	MEADOW LK/ 2022 LTFM COMBINED MECHANICAL
20	844334	R	9/4/2024	TWIN CITY ACOUSTICS, INC	102,414.75	MEADOW LK - LTFM 2023
21	202400173	W	9/4/2024	FIRST STOP HEALTH LLC	9,282.25	SEPTEMBER 2024 VIRTUAL URGENT CARE & VIRTUAL MENTAL HEALTH
22	844321	R	9/5/2024	BLAZERWORKS	1,768.14	SERVICE DATES: 7/8/2024 - 7/12/2024 FOR CANDACE MIKEL,
23	844321	R	9/5/2024	BLAZERWORKS	1,108.00	SERVICE DATES: 7/8/2024 - 7/12/2024 FOR CANDACE MIKEL,
24	202400116	W	9/5/2024	XCEL ENERGY	9,145.54	ZLE- ELECTRICITY AND CITY FEES- FOR MOST OF JULY 2024, NEI-
25	202400116	W	9/5/2024	XCEL ENERGY	7,032.75	ZLE- ELECTRICITY AND CITY FEES- FOR MOST OF JULY 2024, NEI-
26	202400116	W	9/5/2024	XCEL ENERGY	6,722.80	ZLE- ELECTRICITY AND CITY FEES- FOR MOST OF JULY 2024, NEI-
27	202400116	W	9/5/2024	XCEL ENERGY	5,084.59	ZLE- ELECTRICITY AND CITY FEES- FOR MOST OF JULY 2024, NEI-
28	202400116	W	9/5/2024	XCEL ENERGY	7,074.88	ZLE- ELECTRICITY AND CITY FEES- FOR MOST OF JULY 2024, NEI-
29	202400116	W	9/5/2024	XCEL ENERGY	5,838.22	ZLE- ELECTRICITY AND CITY FEES- FOR MOST OF JULY 2024, NEI-
30	202400116	W	9/5/2024	XCEL ENERGY	4,606.06	ZLE- ELECTRICITY AND CITY FEES- FOR MOST OF JULY 2024, NEI-
31	202400116	W	9/5/2024	XCEL ENERGY	4,920.66	ZLE- ELECTRICITY AND CITY FEES- FOR MOST OF JULY 2024, NEI-
32	202400116	W	9/5/2024	XCEL ENERGY	8,698.72	ZLE- ELECTRICITY AND CITY FEES- FOR MOST OF JULY 2024, NEI-
33	202400116	W	9/5/2024	XCEL ENERGY	4,870.72	ZLE- ELECTRICITY AND CITY FEES- FOR MOST OF JULY 2024, NEI-
34	202400116	W	9/5/2024	XCEL ENERGY	8,546.40	ZLE- ELECTRICITY AND CITY FEES- FOR MOST OF JULY 2024, NEI-
35	844335	S	9/6/2024	D.S. ERICKSON & ASSOCIATES, PLLC	45.99	Payroll accrual
36	844336	R	9/6/2024	EDUCATION MINNESOTA	59.00	Payroll accrual
37	844337	R	9/6/2024	FLORIDA STATE DISBURSEMENT UNIT	182.31	Payroll accrual
38	844338	R	9/6/2024	GREATER TWIN CITIES UNITED WAY	314.00	Payroll accrual
39	844338	R	9/6/2024	GREATER TWIN CITIES UNITED WAY	0.00	Payroll accrual
40	844339	S	9/6/2024	MESSERLI & KRAMER	488.94	Payroll accrual
41	844340	S	9/6/2024	MESSERLI & KRAMER	655.43	Payroll accrual
42	844341	R	9/6/2024	MIDWEST RESALE SPECIALIST, INC	436.19	Payroll accrual
43	844342	R	9/6/2024	MN CHILD SUPPORT PAYMENT CTR	4,186.07	Payroll accrual
44	844342	R	9/6/2024	MN CHILD SUPPORT PAYMENT CTR	312.87	Payroll accrual
45	844343	R	9/6/2024	SCHOOL SERVICE EMPLOYEES	14.00	Payroll accrual
46	844344	R	9/6/2024	SCHWEIGERT KLEMIN & MCBRIDE P.C.	70.41	Payroll accrual
47	844345	R	9/6/2024	TRUST POINT INC.	16,633.20	Payroll accrual
48	844345	R	9/6/2024	TRUST POINT INC.	66.16	Payroll accrual
49	844345	R	9/6/2024	TRUST POINT INC.	1,150.42	Payroll accrual
50	844345	R	9/6/2024	TRUST POINT INC.	44.08	Payroll accrual
51	844345	R	9/6/2024	TRUST POINT INC.	57.99	Payroll accrual
52	844346	R	9/6/2024	WI SCTF	13.85	Payroll accrual
53	844347	R	9/6/2024	SCHOOL SERVICE EMPLOYEES	1.56	Payroll accrual
54	844347	R	9/6/2024	SCHOOL SERVICE EMPLOYEES	676.81	Payroll accrual
55	844347	R	9/6/2024	SCHOOL SERVICE EMPLOYEES	1,646.40	Payroll accrual
56	844348	R	9/6/2024	COOL AIR MECHANICAL, INC.	664.11	119 - REPAIRS FOUND ON PM - SONNESYN ELEMENTARY
57	844351	R	9/6/2024	HENNEPIN COUNTY TREASURER	482.82	PROPERTY ADDRESS - 10011 36TH AVENUE N
58	844351	R	9/6/2024	HENNEPIN COUNTY TREASURER	720.43	PROPERTY ADDRESS - 3725 PILGRAM LANE N
59	844351	R	9/6/2024	HENNEPIN COUNTY TREASURER	1,248.52	PROPERTY ADDRESS - 8301 47TH AVE N
60	844351	R	9/6/2024	HENNEPIN COUNTY TREASURER	418.12	PROPERTY ADDRESS - 4701 ZEALAND AVE N
61	844351	R	9/6/2024	HENNEPIN COUNTY TREASURER	2,145.26	PROPERTY ADDRESS - 3421 BOONE AVE N
62	844351	R	9/6/2024	HENNEPIN COUNTY TREASURER	3,314.99	PROPERTY ADDRESS - 3730 TOLEDO AVE N
63	844351	R	9/6/2024	HENNEPIN COUNTY TREASURER	28,438.84	PROPERTY ADDRESS - 8230 47TH AVE N
64	844351	R	9/6/2024	HENNEPIN COUNTY TREASURER	2,343.50	PROPERTY ADDRESS - 8808 27TH AVE N
65	844351	R	9/6/2024	HENNEPIN COUNTY TREASURER	2,230.86	PROPERTY ADDRESS - 3731 TOLEDO AVE N
66	844351	R	9/6/2024	HENNEPIN COUNTY TREASURER	11,561.83	PROPERTY ADDRESS - 6800 47TH AVE N
67	844352	R	9/6/2024	WE HELP TWO LLC	402.00	26 - 3-PAIR PACK SOCKS SOLD AT COOPER HS, 15- SUPER SINGLES
68	844353	R	9/6/2024	VITAMINK12, LLC	1,200.00	MINNESOTA STATE JOBS BOARD- AUTOMATIC POSTINGS- JULY 1,
69	202400108	W	9/6/2024	COMMISSIONER OF REVENUE REF #	178,719.13	Payroll accrual
70	202400108	W	9/6/2024	COMMISSIONER OF REVENUE REF #	583.21	Payroll accrual
71	202400108	W	9/6/2024	COMMISSIONER OF REVENUE REF #	9,870.70	Payroll accrual
72	202400108	W	9/6/2024	COMMISSIONER OF REVENUE REF #	776.57	Payroll accrual
73	202400108	W	9/6/2024	COMMISSIONER OF REVENUE REF #	738.43	Payroll accrual
74	202400108	W	9/6/2024	COMMISSIONER OF REVENUE REF #	3,246.10	Payroll accrual
75	202400108	W	9/6/2024	COMMISSIONER OF REVENUE REF #	25.00	Payroll accrual
76	202400108	W	9/6/2024	COMMISSIONER OF REVENUE REF #	54.90	Payroll accrual
77	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	21,508.62	Payroll accrual
78	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	30.00	Payroll accrual
79	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	723.60	Payroll accrual
80	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	380,058.07	Payroll accrual
81	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	862.03	Payroll accrual
82	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	17,432.52	Payroll accrual
83	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	1,797.66	Payroll accrual
84	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	1,543.57	Payroll accrual
85	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	256,366.41	Payroll accrual
86	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	2,209.32	Payroll accrual
87	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	17,726.66	Payroll accrual
88	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	953.55	Payroll accrual
89	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	1,028.29	Payroll accrual
90	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	59,956.61	Payroll accrual
91	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	516.70	Payroll accrual

Robbinsdale Area Schools
Board Disbursement Report
September 1-30, 2024

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
92	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	4,145.70	Payroll accrual
93	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	223.00	Payroll accrual
94	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	240.48	Payroll accrual
95	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	256,366.41	Payroll accrual
96	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	2,209.32	Payroll accrual
97	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	17,726.66	Payroll accrual
98	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	953.55	Payroll accrual
99	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	1,028.29	Payroll accrual
100	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	59,956.61	Payroll accrual
101	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	516.70	Payroll accrual
102	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	4,145.70	Payroll accrual
103	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	223.00	Payroll accrual
104	202400109	W	9/6/2024	INTERNAL REVENUE SERVICE REF #	240.48	Payroll accrual
105	202400110	W	9/6/2024	MN DEPARTMENT OF REVENUE	2,190.10	Payroll accrual
106	202400110	W	9/6/2024	MN DEPARTMENT OF REVENUE	403.23	Payroll accrual
107	202400111	W	9/6/2024	MN TEACHERS RETIREMENT ASSOC	270,127.57	Payroll accrual
108	202400111	W	9/6/2024	MN TEACHERS RETIREMENT ASSOC	4,813.13	Payroll accrual
109	202400111	W	9/6/2024	MN TEACHERS RETIREMENT ASSOC	304,983.11	Payroll accrual
110	202400111	W	9/6/2024	MN TEACHERS RETIREMENT ASSOC	5,434.17	Payroll accrual
111	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
112	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
113	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	39,369.49	Payroll accrual
114	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	2,366.79	Payroll accrual
115	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	13,331.16	Payroll accrual
116	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	956.60	Payroll accrual
117	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	1,124.81	Payroll accrual
118	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
119	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
120	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	45,426.40	Payroll accrual
121	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	2,730.89	Payroll accrual
122	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	15,382.15	Payroll accrual
123	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	1,103.77	Payroll accrual
124	202400112	W	9/6/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	1,297.86	Payroll accrual
125	202400113	W	9/6/2024	AVIBEN	9,835.62	Payroll accrual
126	202400113	W	9/6/2024	AVIBEN	291.74	Payroll accrual
127	202400113	W	9/6/2024	AVIBEN	120.00	Payroll accrual
128	202400113	W	9/6/2024	AVIBEN	19.79	Payroll accrual
129	202400113	W	9/6/2024	AVIBEN	2,098.03	Payroll accrual
130	202400113	W	9/6/2024	AVIBEN	225.00	Payroll accrual
131	202400113	W	9/6/2024	AVIBEN	9,412.39	Payroll accrual
132	202400113	W	9/6/2024	AVIBEN	285.79	Payroll accrual
133	202400113	W	9/6/2024	AVIBEN	1,834.52	Payroll accrual
134	202400113	W	9/6/2024	AVIBEN	28.00	Payroll accrual
135	202400113	W	9/6/2024	AVIBEN	0.00	Payroll accrual
136	202400113	W	9/6/2024	AVIBEN	6,068.44	Payroll accrual
137	202400113	W	9/6/2024	AVIBEN	77.50	Payroll accrual
138	202400113	W	9/6/2024	AVIBEN	2,417.33	Payroll accrual
139	202400113	W	9/6/2024	AVIBEN	23,939.21	Payroll accrual
140	202400113	W	9/6/2024	AVIBEN	1,108.33	Payroll accrual
141	202400113	W	9/6/2024	AVIBEN	1,049.08	Payroll accrual
142	202400113	W	9/6/2024	AVIBEN	3,839.72	Payroll accrual
143	202400113	W	9/6/2024	AVIBEN	50.00	Payroll accrual
144	202400113	W	9/6/2024	AVIBEN	9,004.15	Payroll accrual
145	202400113	W	9/6/2024	AVIBEN	200.00	Payroll accrual
146	202400113	W	9/6/2024	AVIBEN	50.00	Payroll accrual
147	202400113	W	9/6/2024	AVIBEN	50.00	Payroll accrual
148	202400113	W	9/6/2024	AVIBEN	2,010.64	Payroll accrual
149	202400113	W	9/6/2024	AVIBEN	150.00	Payroll accrual
150	202400113	W	9/6/2024	AVIBEN	9,585.72	Payroll accrual
151	202400113	W	9/6/2024	AVIBEN	95.00	Payroll accrual
152	202400113	W	9/6/2024	AVIBEN	3,598.34	Payroll accrual
153	202400113	W	9/6/2024	AVIBEN	525.00	Payroll accrual
154	202400113	W	9/6/2024	AVIBEN	2,354.87	Payroll accrual
155	202400113	W	9/6/2024	AVIBEN	15,150.54	Payroll accrual
156	202400113	W	9/6/2024	AVIBEN	210.00	Payroll accrual
157	202400113	W	9/6/2024	AVIBEN	200.00	Payroll accrual
158	202400113	W	9/6/2024	AVIBEN	7,018.42	Payroll accrual
159	202400113	W	9/6/2024	AVIBEN	727.18	Payroll accrual
160	202400113	W	9/6/2024	AVIBEN	958.00	Payroll accrual
161	202400113	W	9/6/2024	AVIBEN	75.00	Payroll accrual
162	202400113	W	9/6/2024	AVIBEN	1,611.25	Payroll accrual
163	202400113	W	9/6/2024	AVIBEN	10,465.01	Payroll accrual
164	202400113	W	9/6/2024	AVIBEN	563.42	Payroll accrual
165	202400113	W	9/6/2024	AVIBEN	970.00	Payroll accrual
166	202400113	W	9/6/2024	AVIBEN	8,196.57	Payroll accrual
167	202400113	W	9/6/2024	AVIBEN	500.00	Payroll accrual
168	202400113	W	9/6/2024	AVIBEN	2,107.86	Payroll accrual
169	202400113	W	9/6/2024	AVIBEN	159.79	Payroll accrual
170	202400113	W	9/6/2024	AVIBEN	14.56	Payroll accrual
171	202400113	W	9/6/2024	AVIBEN	19.79	Payroll accrual
172	202400113	W	9/6/2024	AVIBEN	4,114.41	Payroll accrual
173	202400113	W	9/6/2024	AVIBEN	728.87	Payroll accrual
174	202400113	W	9/6/2024	AVIBEN	1,981.42	Payroll accrual
175	202400113	W	9/6/2024	AVIBEN	50.00	Payroll accrual
176	202400113	W	9/6/2024	AVIBEN	4,544.50	Payroll accrual
177	202400113	W	9/6/2024	AVIBEN	125.33	Payroll accrual
178	202400113	W	9/6/2024	AVIBEN	318.08	Payroll accrual
179	202400113	W	9/6/2024	AVIBEN	884.91	Payroll accrual
180	202400113	W	9/6/2024	AVIBEN	33.34	Payroll accrual
181	202400113	W	9/6/2024	AVIBEN	27.09	Payroll accrual

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
182	202400113	W	9/6/2024	AVIBEN	2,666.85	Payroll accrual
183	202400113	W	9/6/2024	AVIBEN	77.50	Payroll accrual
184	202400113	W	9/6/2024	AVIBEN	768.65	Payroll accrual
185	202400113	W	9/6/2024	AVIBEN	3,021.49	Payroll accrual
186	202400113	W	9/6/2024	AVIBEN	27.09	Payroll accrual
187	202400113	W	9/6/2024	AVIBEN	54.18	Payroll accrual
188	202400113	W	9/6/2024	AVIBEN	2,343.78	Payroll accrual
189	202400113	W	9/6/2024	AVIBEN	290.38	Payroll accrual
190	202400113	W	9/6/2024	AVIBEN	72.92	Payroll accrual
191	202400113	W	9/6/2024	AVIBEN	27.09	Payroll accrual
192	202400113	W	9/6/2024	AVIBEN	429.38	Payroll accrual
193	202400113	W	9/6/2024	AVIBEN	2,212.67	Payroll accrual
194	202400113	W	9/6/2024	AVIBEN	357.59	Payroll accrual
195	202400113	W	9/6/2024	AVIBEN	2,167.41	Payroll accrual
196	202400113	W	9/6/2024	AVIBEN	41.67	Payroll accrual
197	202400114	W	9/6/2024	ISD#281: FLEX BENEFITS	7,827.45	Payroll accrual
198	202400114	W	9/6/2024	ISD#281: FLEX BENEFITS	225.00	Payroll accrual
199	202400114	W	9/6/2024	ISD#281: FLEX BENEFITS	211.55	Payroll accrual
200	202400114	W	9/6/2024	ISD#281: FLEX BENEFITS	75.00	Payroll accrual
201	202400114	W	9/6/2024	ISD#281: FLEX BENEFITS	13,197.14	Payroll accrual
202	202400114	W	9/6/2024	ISD#281: FLEX BENEFITS	23.09	Payroll accrual
203	202400114	W	9/6/2024	ISD#281: FLEX BENEFITS	551.45	Payroll accrual
204	202400114	W	9/6/2024	ISD#281: FLEX BENEFITS	100.00	Payroll accrual
205	202400114	W	9/6/2024	ISD#281: FLEX BENEFITS	13.16	Payroll accrual
206	202400114	W	9/6/2024	ISD#281: FLEX BENEFITS	1,240.57	Payroll accrual
207	202400114	W	9/6/2024	ISD#281: FLEX BENEFITS	19.31	Payroll accrual
208	202400115	W	9/6/2024	AMERIFLEX	32,594.56	Payroll accrual
209	202400115	W	9/6/2024	AMERIFLEX	298.08	Payroll accrual
210	202400115	W	9/6/2024	AMERIFLEX	1,206.97	Payroll accrual
211	202400115	W	9/6/2024	AMERIFLEX	92.31	Payroll accrual
212	202400115	W	9/6/2024	AMERIFLEX	390.40	Payroll accrual
213	202400115	W	9/6/2024	AMERIFLEX	8,621.46	Payroll accrual
214	202400115	W	9/6/2024	AMERIFLEX	21.15	Payroll accrual
215	202400115	W	9/6/2024	AMERIFLEX	546.75	Payroll accrual
216	202400115	W	9/6/2024	AMERIFLEX	20.96	Payroll accrual
217	202400115	W	9/6/2024	AMERIFLEX	66.93	Payroll accrual
218	202400117	W	9/6/2024	IS D # 281 - PAYROLL ACCT	2,767,464.92	NET PAY
219	202400117	W	9/6/2024	IS D # 281 - PAYROLL ACCT	27,594.25	NET PAY
220	202400117	W	9/6/2024	IS D # 281 - PAYROLL ACCT	220,315.11	NET PAY
221	202400117	W	9/6/2024	IS D # 281 - PAYROLL ACCT	9,505.63	NET PAY
222	202400117	W	9/6/2024	IS D # 281 - PAYROLL ACCT	11,433.05	NET PAY
223	242500207	A	9/6/2024	ROBB FEDERATION OF TEACHERS	181.07	Payroll accrual
224	242500207	A	9/6/2024	ROBB FEDERATION OF TEACHERS	574.91	Payroll accrual
225	242500207	A	9/6/2024	ROBB FEDERATION OF TEACHERS	8.54	Payroll accrual
226	242500208	A	9/6/2024	ROBBINSDALE EQUITY ALLIES LABOR UNION #8150	387.94	Payroll accrual
227	242500209	A	9/6/2024	SEVEN DREAMS FOUNDATION	578.00	Payroll accrual
228	242500209	A	9/6/2024	SEVEN DREAMS FOUNDATION	0.00	Payroll accrual
229	242500210	A	9/6/2024	AFSCME COUNCIL 5	1,480.29	Payroll accrual
230	242500210	A	9/6/2024	AFSCME COUNCIL 5	46.06	Payroll accrual
231	242500210	A	9/6/2024	AFSCME COUNCIL 5	150.01	Payroll accrual
232	242500210	A	9/6/2024	AFSCME COUNCIL 5	23.01	Payroll accrual
233	242500211	A	9/6/2024	ALLSTREAM	5,984.91	ZAYO GROUP, LLC/ALLSTREAM - PHONE BILL
234	242500212	A	9/6/2024	LITTLE, BARBARA	223.74	TRAVEL REIMBURSEMENT: DESTINATION IMAGINATION TRIP TO
235	242500213	A	9/6/2024	Oesterreich, Elizabeth	35.04	MILEAGE REIMBURSEMENT: 8/5/2024 - 8/22/2024
236	202400180	W	9/8/2024	BANKCARD SERVICES WORLDWIDE	195.77	AUGUST 2024 CREDIT CARD TRANSACTION FEES
237	202400180	W	9/8/2024	BANKCARD SERVICES WORLDWIDE	314.67	AUGUST 2024 CREDIT CARD TRANSACTION FEES
238	202400180	W	9/8/2024	BANKCARD SERVICES WORLDWIDE	137.77	AUGUST 2024 CREDIT CARD TRANSACTION FEES
239	202400180	W	9/8/2024	BANKCARD SERVICES WORLDWIDE	0.55	AUGUST 2024 CREDIT CARD TRANSACTION FEES
240	202400180	W	9/8/2024	BANKCARD SERVICES WORLDWIDE	84.89	AUGUST 2024 CREDIT CARD TRANSACTION FEES
241	202400180	W	9/8/2024	BANKCARD SERVICES WORLDWIDE	8,934.98	AUGUST 2024 CREDIT CARD TRANSACTION FEES
242	202400180	W	9/8/2024	BANKCARD SERVICES WORLDWIDE	31.12	AUGUST 2024 CREDIT CARD TRANSACTION FEES
243	202400180	W	9/8/2024	BANKCARD SERVICES WORLDWIDE	10.94	AUGUST 2024 CREDIT CARD TRANSACTION FEES
244	202400180	W	9/8/2024	BANKCARD SERVICES WORLDWIDE	635.19	AUGUST 2024 CREDIT CARD TRANSACTION FEES
245	844354	R	9/9/2024	MINDPRINT LEARNING INC.	2,640.00	ASSESSMENT & DATA INTEGRATION
246	202400175	W	9/10/2024	AMERIFLEX	34,537.86	SEPTEMBER 2024 HSA
247	202400175	W	9/10/2024	AMERIFLEX	279.84	SEPTEMBER 2024 HSA
248	202400175	W	9/10/2024	AMERIFLEX	15,511.37	FLEX RAS 9/6-9/13/24
249	202400175	W	9/10/2024	AMERIFLEX	33,672.34	FLEX RAS 7/5-7/26/24
250	202400175	W	9/10/2024	AMERIFLEX	48,000.05	FLEX RAS 6/7-6/28/24
251	202400175	W	9/10/2024	AMERIFLEX	51,815.81	FLEX RAS 8/2-8/30/24
252	202400175	W	9/10/2024	AMERIFLEX	51,943.03	FLEX RAS 5/3-5/31/24
253	202400175	W	9/10/2024	AMERIFLEX	38,194.68	SEPTEMBER 2024 HSA
254	202400175	W	9/10/2024	AMERIFLEX	55,429.05	FLEX RAS 4/5-4/26/24 CLAIMS
255	202400175	W	9/10/2024	AMERIFLEX	60,922.44	FLEX RAS 2/2-2/23/24 CLAIMS
256	202400175	W	9/10/2024	AMERIFLEX	76,922.36	FLEX RAS 3/1-3/29/24 CLAIMS
257	202400175	W	9/10/2024	AMERIFLEX	93,393.04	FLEX RAS 1/5-1/26/24 CLAIMS
258	202400175	W	9/10/2024	AMERIFLEX	141.61	SEPTEMBER 2024 HSA
259	844355	R	9/11/2024	MYSTERY SCIENCE INC.	30,690.00	2 YEAR CONTRACT District Membership 2024-2025 Membership
260	202400174	W	9/11/2024	HEALTHZ	700.00	SEPTEMBER 2024 HEALTH EZ FIT
261	202400174	W	9/11/2024	HEALTHZ	231,943.43	SEPTEMBER 2024 MEDICAL & PHARMACY CLAIMS
262	202400174	W	9/11/2024	HEALTHZ	137,675.07	HEALTH ADMIN OCTOBER 2024
263	202400174	W	9/11/2024	HEALTHZ	420,224.03	SEPTEMBER 2024 MEDICAL & PHARMACY CLAIMS
264	202400174	W	9/11/2024	HEALTHZ	284,403.76	SEPTEMBER 2024 MEDICAL & PHARMACY CLAIMS
265	202400174	W	9/11/2024	HEALTHZ	481,257.29	SEPTEMBER 2024 MEDICAL & PHARMACY CLAIMS
266	202400174	W	9/11/2024	HEALTHZ	395,439.98	SEPTEMBER 2024 MEDICAL & PHARMACY CLAIMS
267	202400179	W	9/11/2024	FEEPAY	52.25	AUGUST 2024 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
268	202400179	W	9/11/2024	FEEPAY	69.45	AUGUST 2024 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
269	202400179	W	9/11/2024	FEEPAY	20.66	AUGUST 2024 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
270	202400179	W	9/11/2024	FEEPAY	1.30	AUGUST 2024 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
271	202400179	W	9/11/2024	FEEPAY	15.66	AUGUST 2024 ELEYO MONTHLY HOSTING AND TRANSACTION FEES

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1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
272	202400179	W	9/11/2024	FEEPAY	1,047.06	AUGUST 2024 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
273	202400179	W	9/11/2024	FEEPAY	475.00	AUGUST 2024 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
274	202400179	W	9/11/2024	FEEPAY	16.09	AUGUST 2024 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
275	202400179	W	9/11/2024	FEEPAY	9.57	AUGUST 2024 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
276	202400179	W	9/11/2024	FEEPAY	217.96	AUGUST 2024 ELEYO MONTHLY HOSTING AND TRANSACTION FEES
277	202400181	W	9/12/2024	AMERIFLEX	4,672.15	AUGUST 2024 FSA, VEBA,HSA ADMINISTRATIVE FEES
278	844492	R	9/13/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	31.23	CLC/RTC-GAS-REST OF JULY, AND MOST OF AUGUST 2024 - BILLING
279	844492	R	9/13/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	31.23	CLC/RTC
280	844492	R	9/13/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	29.64	CLC/RTC
281	844492	R	9/13/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	29.64	CLC/RTC
282	844492	R	9/13/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	29.64	CLC/RTC
283	844493	R	9/13/2024	CITY OF CRYSTAL - ACCOUNTS RECEIVABLE	6,111.17	FSC-WATER/SEWER/DRAINAGE/LIGHTS/EMERG. WELL SURCHARGE
284	844493	R	9/13/2024	CITY OF CRYSTAL - ACCOUNTS RECEIVABLE	3,636.00	NEI
285	844497	R	9/13/2024	CITY OF NEW HOPE	1,015.93	SON- EMERG. SUPPLY/WATERMAIN
286	844497	R	9/13/2024	CITY OF NEW HOPE	344.15	ESC- EMERG. SUPPLY/WATERMAIN
287	844497	R	9/13/2024	CITY OF NEW HOPE	8,110.68	CHS- EMERG. SUPPLY/WATERMAIN
288	844497	R	9/13/2024	CITY OF NEW HOPE	56.45	CHS- ADJACENT LOT- DRAINAGE & LIGHTS- REMAINDER OF JULY AND
289	844497	R	9/13/2024	CITY OF NEW HOPE	770.03	NHLC- EMERG. SUPPLY/WATERMAIN
290	844497	R	9/13/2024	CITY OF NEW HOPE	744.09	RSI @ SUNNY HOLLOW- EMERG. SUPPLY/WATERMAIN
291	844497	R	9/13/2024	CITY OF NEW HOPE	1,324.01	MLE- EMERG. SUPPLY/WATERMAIN
292	844497	R	9/13/2024	CITY OF NEW HOPE	732.00	BUS GAR- EMERG. SUPPLY/WATERMAIN REPAIR-WA/STATE TESTING
293	844497	R	9/13/2024	CITY OF NEW HOPE	50.00	ALARM REGISTRATIONS: AUGUST 2024 - JULY 2025 - ESC, BUS
294	844497	R	9/13/2024	CITY OF NEW HOPE	25.00	ALARM REGISTRATIONS: AUGUST 2024 - JULY 2025 - ESC, BUS
295	844497	R	9/13/2024	CITY OF NEW HOPE	25.00	ALARM REGISTRATIONS: AUGUST 2024 - JULY 2025 - ESC, BUS
296	844497	R	9/13/2024	CITY OF NEW HOPE	25.00	ALARM REGISTRATIONS: AUGUST 2024 - JULY 2025 - ESC, BUS
297	844497	R	9/13/2024	CITY OF NEW HOPE	25.00	ALARM REGISTRATIONS: AUGUST 2024 - JULY 2025 - ESC, BUS
298	844497	R	9/13/2024	CITY OF NEW HOPE	25.00	ALARM REGISTRATIONS: AUGUST 2024 - JULY 2025 - ESC, BUS
299	844549	R	9/13/2024	RYDIN DECAL	804.96	RSI PARENT PICK-UP 2024-2025
300	844550	R	9/13/2024	3FORM, LLC	3,967.70	Acrylic Divider Materials for Supt's Admin area
301	844552	R	9/13/2024	CITY OF PLYMOUTH	2,067.34	AHS- WATER/WATER METER DEMAND FEE 4"/SEWER/LIGHTING
302	844552	R	9/13/2024	CITY OF PLYMOUTH	2,478.59	FAIR-PL- WATER/WATER METER DEMAND FEE 3"/SEWER
303	844552	R	9/13/2024	CITY OF PLYMOUTH	1,515.59	PMS- WATER/WATER METER DEMAND FEE 4"/SEWER
304	844552	R	9/13/2024	CITY OF PLYMOUTH	3,678.26	AHS- WATER BASE FEE, WATER IRRIGATION, AND WATER METER
305	844552	R	9/13/2024	CITY OF PLYMOUTH	750.70	ZLE- WATER/WATER METER DEMAND FEE 3"/SEWER
306	202400132	W	9/13/2024	XCEL ENERGY	105.00	RMS- CANCELED INVOICE NUMBER: 1122505913, FOR THE REST OF
307	242500214	A	9/13/2024	ESNOUGH, TERESA	55.84	SCIENCE SUPPLIES- PREAPPROVED FOR EXPERIMENT FIRST DAYS
308	202400172	W	9/16/2024	DELTA DENTAL	15,092.54	SEPTEMBER 2024 DENTAL CLAIMS PAYMENT
309	202400172	W	9/16/2024	DELTA DENTAL	17,298.76	SEPTEMBER 2024 DENTAL CLAIMS & ADMIN PAYMENT
310	202400172	W	9/16/2024	DELTA DENTAL	7,090.82	SEPTEMBER 2024 DENTAL CLAIMS & ADMIN PAYMENT
311	202400172	W	9/16/2024	DELTA DENTAL	32,800.29	SEPTEMBER 2024 DENTAL CLAIMS PAYMENT
312	202400172	W	9/16/2024	DELTA DENTAL	23,068.82	SEPTEMBER 2024 DENTAL CLAIMS PAYMENT
313	202400172	W	9/16/2024	DELTA DENTAL	33,518.96	SEPTEMBER 2024 DENTAL CLAIMS PAYMENT
314	844553	R	9/17/2024	MINNESOTA DEPT OF COMMERCE	260.75	UNCLAIMED PROPERTY
315	844553	R	9/17/2024	MINNESOTA DEPT OF COMMERCE	240.00	UNCLAIMED PROPERTY
316	844553	R	9/17/2024	MINNESOTA DEPT OF COMMERCE	1,204.19	UNCLAIMED PROPERTY
317	844553	R	9/17/2024	MINNESOTA DEPT OF COMMERCE	92.00	UNCLAIMED PROPERTY
318	844553	R	9/17/2024	MINNESOTA DEPT OF COMMERCE	6.95	UNCLAIMED PROPERTY
319	844553	R	9/17/2024	MINNESOTA DEPT OF COMMERCE	50.00	UNCLAIMED PROPERTY
320	844553	R	9/17/2024	MINNESOTA DEPT OF COMMERCE	50.00	UNCLAIMED PROPERTY
321	844553	R	9/17/2024	MINNESOTA DEPT OF COMMERCE	46.00	UNCLAIMED PROPERTY
322	844554	R	9/17/2024	SMOKIN' J'S BBQ	1,897.50	FOOD TRUCK SERVICE FOR FAMILY NIGHT ON 9/17/24 FROM
323	202400184	W	9/17/2024	MN UI FUND	363.76	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
324	202400184	W	9/17/2024	MN UI FUND	139.45	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
325	202400184	W	9/17/2024	MN UI FUND	2,196.45	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
326	202400184	W	9/17/2024	MN UI FUND	2,936.56	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
327	202400184	W	9/17/2024	MN UI FUND	694.00	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
328	202400184	W	9/17/2024	MN UI FUND	46.28	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
329	202400184	W	9/17/2024	MN UI FUND	412.00	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
330	202400184	W	9/17/2024	MN UI FUND	21,962.83	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
331	202400184	W	9/17/2024	MN UI FUND	5,111.31	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
332	202400184	W	9/17/2024	MN UI FUND	316.79	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
333	202400184	W	9/17/2024	MN UI FUND	5,283.61	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
334	202400184	W	9/17/2024	MN UI FUND	10,953.66	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
335	202400184	W	9/17/2024	MN UI FUND	10,096.71	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
336	202400184	W	9/17/2024	MN UI FUND	2,145.90	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
337	202400184	W	9/17/2024	MN UI FUND	631.68	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
338	202400184	W	9/17/2024	MN UI FUND	1,139.00	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
339	202400184	W	9/17/2024	MN UI FUND	1,412.93	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
340	202400184	W	9/17/2024	MN UI FUND	1,739.72	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
341	202400184	W	9/17/2024	MN UI FUND	1,974.37	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
342	202400184	W	9/17/2024	MN UI FUND	555.00	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
343	202400184	W	9/17/2024	MN UI FUND	-2.83	QUARTER 2, 2024 UNEMPLOYMENT BENEFITS
344	844556	R	9/18/2024	ZFX FLYING EFFECTS	5,000.00	FLIGHT DIRECTOR FEE
345	844557	R	9/18/2024	LEXIA LEARNING SYSTEMS LLC	24,638.75	275-Lexia English Student Subscriptions and District Bronze
346	202400150	W	9/18/2024	XCEL ENERGY	996.11	WHSE FREEZER- ELECTRICITY AND CITY FEES- FOR THE REMAINDER
347	844555	R	9/19/2024	SMOKIN' J'S BBQ	1,800.00	FOOD TRUCK SERVICE FOR FAMILY NIGHT ON 9/19/24 FROM 5-7PM
348	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	742.90	AHS Breakfast
349	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,249.44	AHS Breakfast
350	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	994.16	AHS Breakfast
351	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	110.85	AHS Breakfast
352	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	530.56	AHS Breakfast
353	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	4,561.13	AHS Lunch
354	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	119.05	AHS Lunch
355	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	5,553.13	AHS Lunch
356	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	44.00	AHS Lunch
357	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	27.00	AHS Lunch
358	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	5,261.62	AHS Lunch
359	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	374.33	AHS Lunch
360	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	2,502.10	CHS LUNCH
361	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	4,579.79	CHS LUNCH

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362	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	2,773.68	CHS LUNCH
363	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	44.00	CHS LUNCH
364	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	24.70	CHS LUNCH
365	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	649.41	CHS BREAKFAST
366	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,229.19	CHS BREAKFAST
367	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	509.53	CHS BREAKFAST
368	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,590.94	PMS LUNCH
369	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,596.16	RMS BREAKFAST
370	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,356.94	RMS BREAKFAST
371	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	4,623.57	RMS LUNCH
372	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,704.13	RMS LUNCH
373	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	24.00	RMS LUNCH
374	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	2,923.19	SMS Lunch
375	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	6,649.72	SMS Lunch
376	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,115.51	SMS Lunch
377	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	16.00	SMS Lunch
378	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	681.27	SMS BREAKFAST
379	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	3,588.43	SMS BREAKFAST
380	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	673.13	FAIR CRYSTAL BREAKFAST
381	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	-254.20	FAIR CRYSTAL CREDIT, PU
382	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	2,418.77	FAIR CRYSTAL Breakfast
383	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	27.55	FAIR CRYSTAL LUNCH
384	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	12.00	FAIR CRYSTAL LUNCH
385	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	4,085.00	FAIR CRYSTAL LUNCH
386	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	5,934.16	FAIR CRYSTAL LUNCH
387	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	16.00	FAIR CRYSTAL LUNCH
388	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	698.20	FAIR CRYSTAL LUNCH
389	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	9.95	SMS Lunch
390	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,237.63	SMS Lunch
391	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	2,454.17	FOE Lunch
392	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	30.95	FOE Lunch
393	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	243.64	FOE Lunch
394	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	2,388.93	FOE Lunch
395	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	2,269.56	FOE Lunch
396	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	674.18	FOE BREAKFAST
397	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	954.66	FOE BREAKFAST
398	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,117.66	FOE BREAKFAST
399	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	426.90	LKE BREAKFAST
400	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	704.37	LKE BREAKFAST
401	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,533.96	LKE BREAKFAST
402	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,986.22	LKE LUNCH
403	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	32.95	LKE LUNCH
404	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,758.73	LKE LUNCH
405	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	817.24	LKE LUNCH
406	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	3,741.52	LKE LUNCH
407	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	4,132.20	MLE LUNCH
408	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	383.25	MLE LUNCH
409	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	211.11	MLE LUNCH
410	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,022.35	MLE LUNCH
411	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	2,383.04	MLE LUNCH
412	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	32.95	MLE LUNCH
413	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	-16.42	MLE LUNCH
414	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,545.28	MLE BREAKFAST
415	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	722.17	MLE BREAKFAST
416	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,148.72	MLE BREAKFAST
417	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,212.89	FPLE BREAKFAST
418	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,274.83	FPLE BREAKFAST
419	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	3,072.55	FPLE BREAKFAST
420	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	879.36	FPLE BREAKFAST
421	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	2,522.10	FPLE LUNCH
422	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	16.75	FPLE LUNCH
423	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	2,863.85	NPE LUNCH
424	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	4,260.93	NPE LUNCH
425	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	-26.08	NPE BFK
426	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,171.86	NPE BFK
427	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	2,115.99	NPE BFK
428	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	110.80	NOBLE BFK
429	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	933.42	NOBLE LUNCH
430	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	4,151.31	NEILL LUNCH
431	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	528.73	NEILL LUNCH
432	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	254.33	NEILL LUNCH
433	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	345.15	NEILL LUNCH
434	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	92.16	NEILL LUNCH
435	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,035.56	NEILL Breakfast
436	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	3,202.55	SEA LUNCH
437	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	572.99	SEA LUNCH
438	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,974.36	SEA LUNCH
439	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	297.88	SEA LUNCH
440	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	705.15	SEA BREAKFAST
441	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,044.42	SOE BFK
442	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	747.68	SOE BFK
443	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	3,420.07	SOE LUNCH
444	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	661.46	SOE LUNCH
445	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	266.50	SOE LUNCH
446	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,849.12	SOE LUNCH
447	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	2,159.59	RSI LUNCH
448	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	4,443.77	RSI LUNCH
449	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	818.67	RSI LUNCH
450	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	3,164.39	RSI LUNCH
451	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	657.32	RSI BREAKFAST

Robbinsdale Area Schools
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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
452	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	872.35	RSI BREAKAST
453	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	1,307.34	RSI BREAKAST
454	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	892.97	ZLE BREAKFAST
455	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	527.39	ZLE BREAKFAST
456	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	719.07	ZLE LUNCH
457	844574	R	9/19/2024	UPPER LAKES FOODS, INC.	3,400.02	ZLE LUNCH
458	844575	S	9/20/2024	D.S. ERICKSON & ASSOCIATES, PLLC	326.51	Payroll accrual
459	844576	S	9/20/2024	D.S. ERICKSON & ASSOCIATES, PLLC	427.67	Payroll accrual
460	844577	R	9/20/2024	EDUCATION MINNESOTA	59.00	Payroll accrual
461	844578	R	9/20/2024	FLORIDA STATE DISBURSEMENT UNIT	182.31	Payroll accrual
462	844579	R	9/20/2024	GREATER TWIN CITIES UNITED WAY	322.00	Payroll accrual
463	844579	R	9/20/2024	GREATER TWIN CITIES UNITED WAY	3.00	Payroll accrual
464	844579	R	9/20/2024	GREATER TWIN CITIES UNITED WAY	0.00	Payroll accrual
465	844580	R	9/20/2024	ILLINOIS DEPARTMENT OF REVENUE	802.25	Payroll accrual
466	844581	S	9/20/2024	MESSERLI & KRAMER	837.14	Payroll accrual
467	844582	S	9/20/2024	MESSERLI & KRAMER	655.43	Payroll accrual
468	844583	R	9/20/2024	MIDWEST RESALE SPECIALIST, INC	436.19	Payroll accrual
469	844584	R	9/20/2024	MN CHILD SUPPORT PAYMENT CTR	5,654.76	Payroll accrual
470	844584	R	9/20/2024	MN CHILD SUPPORT PAYMENT CTR	312.87	Payroll accrual
471	844585	R	9/20/2024	SCHOOL SERVICE EMPLOYEES	17.55	Payroll accrual
472	844585	R	9/20/2024	SCHOOL SERVICE EMPLOYEES	21.45	Payroll accrual
473	844586	R	9/20/2024	TRUST POINT INC.	17,235.28	Payroll accrual
474	844586	R	9/20/2024	TRUST POINT INC.	70.92	Payroll accrual
475	844586	R	9/20/2024	TRUST POINT INC.	1,272.63	Payroll accrual
476	844586	R	9/20/2024	TRUST POINT INC.	44.08	Payroll accrual
477	844586	R	9/20/2024	TRUST POINT INC.	60.37	Payroll accrual
478	844587	R	9/20/2024	WI SCTF	13.85	Payroll accrual
479	844588	R	9/20/2024	SCHOOL SERVICE EMPLOYEES	20.17	Payroll accrual
480	844588	R	9/20/2024	SCHOOL SERVICE EMPLOYEES	903.45	Payroll accrual
481	844588	R	9/20/2024	SCHOOL SERVICE EMPLOYEES	112.50	Payroll accrual
482	844588	R	9/20/2024	SCHOOL SERVICE EMPLOYEES	740.73	Payroll accrual
483	844588	R	9/20/2024	SCHOOL SERVICE EMPLOYEES	30.85	Payroll accrual
484	844588	R	9/20/2024	SCHOOL SERVICE EMPLOYEES	1,575.00	Payroll accrual
485	844588	R	9/20/2024	SCHOOL SERVICE EMPLOYEES	37.50	Payroll accrual
486	844589	R	9/20/2024	HUNT ELECTRIC CORPORATION	46,645.00	FAIR-CRYSTAL - AUTO SYSTEM UPGRADE
487	844590	R	9/20/2024	TEMPCO	14,250.00	MEADOW LK - 2023 LTFM WORK SCOPE 25A
488	844591	R	9/20/2024	BIG NERD SOFTWARE LLC	1,687.50	Renewal Subscription
489	844592	R	9/20/2024	AMIOT SCHOLASTICS RECOGNITION INC	273.50	2024 DIPLOMAS & SHIPPING AND HANDLING
490	844593	R	9/20/2024	ISD 287	390.02	FY 23-24 JUNE ITINERANT SERVICES
491	844593	R	9/20/2024	ISD 287	63.97	FY 23-24 JUNE ITINERANT SERVICES
492	844594	R	9/20/2024	ALEXANDER'S MOBILITY SERVICES	2,157.00	ADV CLUB SUMMER MOVING COSTS
493	844595	R	9/20/2024	CITY OF BROOKLYN CENTER	3,598.30	NOP- WATER/IRRIGATION WATER (TIERS: 1,2, AND
494	844597	R	9/20/2024	CITY OF GOLDEN VALLEY	583.72	NOB- STATE TESTING FEE/FIRE LINE/WATER/SEWER/DRAINAGE-
495	844597	R	9/20/2024	CITY OF GOLDEN VALLEY	2,136.33	SMS- STATE TESTING FEE/FIRE LINE/WATER/SEWER/DRAINAGE-
496	844597	R	9/20/2024	CITY OF GOLDEN VALLEY	505.40	SEA-OLSON- STATE TESTING FEE/WATER/SEWER/DRAINAGE/LIGHTS-
497	844598	R	9/20/2024	MN DEPT LABOR & INDUSTRY	100.00	AHS-ELV-09582 ELEVATOR ANNUAL OPER.
498	844598	R	9/20/2024	MN DEPT LABOR & INDUSTRY	100.00	CHS-ELV-18793 ELEVATOR ANNUAL OPER.
499	844598	R	9/20/2024	MN DEPT LABOR & INDUSTRY	100.00	LKV-ELV-1009645 ELEVATOR ANNUAL OPER.
500	844599	R	9/20/2024	MN STATE HIGH SCHOOL LEAGUE	200.00	COACHES EDUCATION CLASS - TIARA RUSSEL 8/8/24 ONLINE
501	844599	R	9/20/2024	MN STATE HIGH SCHOOL LEAGUE	2,150.00	2024-2025 ANNUAL MEMBERSHIP FEE
502	844600	R	9/20/2024	NCS PEARSON INC	86.75	GED TESTING SERVICES FOR JULY 2024 (WOMEN'S)
503	844600	R	9/20/2024	NCS PEARSON INC	281.25	GED TESTING SERVICES FOR JULY 2024 (MEN'S)
504	844601	R	9/20/2024	ON SITE COMPANIES INC	529.00	SITE 001683-0002 - STADIUM TRACK 8/31 - 9/27/24
505	844601	R	9/20/2024	ON SITE COMPANIES INC	81.00	SITE 001683-0001 SOFTBALL/SOCCER FIELDS 8/31 - 9/27
506	844601	R	9/20/2024	ON SITE COMPANIES INC	143.00	SITE 001683-0005 BACK FIELDS 8/31 - 9/27
507	844602	R	9/20/2024	QUADIENT FINANCE USA, INC	1,149.66	POSTAGE
508	844603	R	9/20/2024	TOSHIBA AMERICAN BUSINESS SOLUTIONS INC	12.42	COPIER USAGE FOR JULY 2024
509	844603	R	9/20/2024	TOSHIBA AMERICAN BUSINESS SOLUTIONS INC	59.92	COPIER USAGE FOR AUGUST 2024
510	844604	R	9/20/2024	WITTROCK, STEPHEN	70.00	VARSITY BASEBALL UMPIRE
511	844605	R	9/20/2024	HUDL	21,500.00	HUDL AD PACKAGE 10/1/24 - 9/30/25
512	844606	R	9/20/2024	UNITED CHRISTIAN ACADEMY	273.24	NON-PUBLIC TRANSPORTATION REIMBURSEMENT (2023-24) 1
513	844607	R	9/20/2024	ZIONS BANK	2,400.00	ANNUAL PAYING AGENT FEE 2018B-OPEB, ANNUAL PAYING AGENT FEE
514	844607	R	9/20/2024	ZIONS BANK	400.00	ANNUAL PAYING AGENT FEE 2018B-OPEB, ANNUAL PAYING AGENT FEE
515	844608	R	9/20/2024	LEARNING A-Z	12,998.01	Raz-Plus and Raz-Plus ELL
516	202400118	W	9/20/2024	COMMISSIONER OF REVENUE REF #	264.25	Payroll accrual
517	202400118	W	9/20/2024	COMMISSIONER OF REVENUE REF #	50.00	Payroll accrual
518	202400119	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	100.00	Payroll accrual
519	202400119	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	383.97	Payroll accrual
520	202400119	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	564.40	Payroll accrual
521	202400119	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	132.00	Payroll accrual
522	202400119	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	564.40	Payroll accrual
523	202400119	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	132.00	Payroll accrual
524	202400120	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	152.17	Payroll accrual
525	202400120	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	171.81	Payroll accrual
526	202400121	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	269.08	Payroll accrual
527	202400121	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	310.48	Payroll accrual
528	202400122	W	9/20/2024	COMMISSIONER OF REVENUE REF #	-59.82	Payroll accrual
529	202400123	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	-65.28	Payroll accrual
530	202400123	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	-89.48	Payroll accrual
531	202400123	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	-20.93	Payroll accrual
532	202400123	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	-89.48	Payroll accrual
533	202400123	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	-20.93	Payroll accrual
534	202400124	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	-111.85	Payroll accrual
535	202400124	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	-126.28	Payroll accrual
536	202400129	W	9/20/2024	COMMISSIONER OF REVENUE REF #	25.76	Payroll accrual
537	202400130	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	40.28	Payroll accrual
538	202400130	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	40.52	Payroll accrual
539	202400130	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	9.48	Payroll accrual
540	202400130	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	40.52	Payroll accrual
541	202400130	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	9.48	Payroll accrual

Robbinsdale Area Schools
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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
542	202400133	W	9/20/2024	COMMISSIONER OF REVENUE REF #	188,151.87	Payroll accrual
543	202400133	W	9/20/2024	COMMISSIONER OF REVENUE REF #	1,696.12	Payroll accrual
544	202400133	W	9/20/2024	COMMISSIONER OF REVENUE REF #	11,747.57	Payroll accrual
545	202400133	W	9/20/2024	COMMISSIONER OF REVENUE REF #	776.57	Payroll accrual
546	202400133	W	9/20/2024	COMMISSIONER OF REVENUE REF #	617.37	Payroll accrual
547	202400133	W	9/20/2024	COMMISSIONER OF REVENUE REF #	3,628.10	Payroll accrual
548	202400133	W	9/20/2024	COMMISSIONER OF REVENUE REF #	115.00	Payroll accrual
549	202400133	W	9/20/2024	COMMISSIONER OF REVENUE REF #	124.90	Payroll accrual
550	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	23,059.62	Payroll accrual
551	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	262.23	Payroll accrual
552	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	843.60	Payroll accrual
553	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	394,428.27	Payroll accrual
554	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	2,514.60	Payroll accrual
555	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	22,363.09	Payroll accrual
556	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	1,797.66	Payroll accrual
557	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	1,220.47	Payroll accrual
558	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	280,518.73	Payroll accrual
559	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	5,206.18	Payroll accrual
560	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	19,406.11	Payroll accrual
561	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	953.55	Payroll accrual
562	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	910.24	Payroll accrual
563	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	65,605.22	Payroll accrual
564	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	1,217.58	Payroll accrual
565	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	4,538.49	Payroll accrual
566	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	223.00	Payroll accrual
567	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	212.88	Payroll accrual
568	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	280,518.73	Payroll accrual
569	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	5,206.18	Payroll accrual
570	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	19,406.11	Payroll accrual
571	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	953.55	Payroll accrual
572	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	910.24	Payroll accrual
573	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	65,605.22	Payroll accrual
574	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	1,217.58	Payroll accrual
575	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	4,538.49	Payroll accrual
576	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	223.00	Payroll accrual
577	202400134	W	9/20/2024	INTERNAL REVENUE SERVICE REF #	212.88	Payroll accrual
578	202400135	W	9/20/2024	MN DEPARTMENT OF REVENUE	829.33	Payroll accrual
579	202400135	W	9/20/2024	MN DEPARTMENT OF REVENUE	221.67	Payroll accrual
580	202400136	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	127.11	Payroll accrual
581	202400136	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	48.48	Payroll accrual
582	202400136	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	273,380.63	Payroll accrual
583	202400136	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	7,350.94	Payroll accrual
584	202400136	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	143.52	Payroll accrual
585	202400136	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	54.74	Payroll accrual
586	202400136	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	308,655.84	Payroll accrual
587	202400136	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	8,299.45	Payroll accrual
588	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-178.12	Payroll accrual
589	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
590	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
591	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	59,754.71	Payroll accrual
592	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	5,510.19	Payroll accrual
593	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	13,737.19	Payroll accrual
594	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	958.60	Payroll accrual
595	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	1,003.41	Payroll accrual
596	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-205.63	Payroll accrual
597	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
598	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	0.00	Payroll accrual
599	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	68,948.00	Payroll accrual
600	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	6,357.93	Payroll accrual
601	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	15,850.70	Payroll accrual
602	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	1,106.07	Payroll accrual
603	202400137	W	9/20/2024	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	1,157.78	Payroll accrual
604	202400138	W	9/20/2024	AVIBEN	9,709.05	Payroll accrual
605	202400138	W	9/20/2024	AVIBEN	174.47	Payroll accrual
606	202400138	W	9/20/2024	AVIBEN	268.31	Payroll accrual
607	202400138	W	9/20/2024	AVIBEN	120.00	Payroll accrual
608	202400138	W	9/20/2024	AVIBEN	19.79	Payroll accrual
609	202400138	W	9/20/2024	AVIBEN	2,712.41	Payroll accrual
610	202400138	W	9/20/2024	AVIBEN	225.00	Payroll accrual
611	202400138	W	9/20/2024	AVIBEN	10,129.82	Payroll accrual
612	202400138	W	9/20/2024	AVIBEN	435.79	Payroll accrual
613	202400138	W	9/20/2024	AVIBEN	2,221.80	Payroll accrual
614	202400138	W	9/20/2024	AVIBEN	90.00	Payroll accrual
615	202400138	W	9/20/2024	AVIBEN	78.00	Payroll accrual
616	202400138	W	9/20/2024	AVIBEN	0.00	Payroll accrual
617	202400138	W	9/20/2024	AVIBEN	6,432.66	Payroll accrual
618	202400138	W	9/20/2024	AVIBEN	77.50	Payroll accrual
619	202400138	W	9/20/2024	AVIBEN	2,617.33	Payroll accrual
620	202400138	W	9/20/2024	AVIBEN	25,561.52	Payroll accrual
621	202400138	W	9/20/2024	AVIBEN	1,108.33	Payroll accrual
622	202400138	W	9/20/2024	AVIBEN	3,074.08	Payroll accrual
623	202400138	W	9/20/2024	AVIBEN	4,039.72	Payroll accrual
624	202400138	W	9/20/2024	AVIBEN	50.00	Payroll accrual
625	202400138	W	9/20/2024	AVIBEN	9,099.15	Payroll accrual
626	202400138	W	9/20/2024	AVIBEN	200.00	Payroll accrual
627	202400138	W	9/20/2024	AVIBEN	50.00	Payroll accrual
628	202400138	W	9/20/2024	AVIBEN	50.00	Payroll accrual
629	202400138	W	9/20/2024	AVIBEN	2,110.64	Payroll accrual
630	202400138	W	9/20/2024	AVIBEN	150.00	Payroll accrual
631	202400138	W	9/20/2024	AVIBEN	9,789.68	Payroll accrual

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
632	202400138	W	9/20/2024	AVIBEN	50.00	Payroll accrual
633	202400138	W	9/20/2024	AVIBEN	95.00	Payroll accrual
634	202400138	W	9/20/2024	AVIBEN	3,736.44	Payroll accrual
635	202400138	W	9/20/2024	AVIBEN	165.00	Payroll accrual
636	202400138	W	9/20/2024	AVIBEN	525.00	Payroll accrual
637	202400138	W	9/20/2024	AVIBEN	2,454.87	Payroll accrual
638	202400138	W	9/20/2024	AVIBEN	15,048.18	Payroll accrual
639	202400138	W	9/20/2024	AVIBEN	28.95	Payroll accrual
640	202400138	W	9/20/2024	AVIBEN	355.00	Payroll accrual
641	202400138	W	9/20/2024	AVIBEN	200.00	Payroll accrual
642	202400138	W	9/20/2024	AVIBEN	7,403.21	Payroll accrual
643	202400138	W	9/20/2024	AVIBEN	727.18	Payroll accrual
644	202400138	W	9/20/2024	AVIBEN	958.00	Payroll accrual
645	202400138	W	9/20/2024	AVIBEN	75.00	Payroll accrual
646	202400138	W	9/20/2024	AVIBEN	1,611.25	Payroll accrual
647	202400138	W	9/20/2024	AVIBEN	11,697.11	Payroll accrual
648	202400138	W	9/20/2024	AVIBEN	699.42	Payroll accrual
649	202400138	W	9/20/2024	AVIBEN	1,095.00	Payroll accrual
650	202400138	W	9/20/2024	AVIBEN	8,628.57	Payroll accrual
651	202400138	W	9/20/2024	AVIBEN	500.00	Payroll accrual
652	202400138	W	9/20/2024	AVIBEN	2,703.38	Payroll accrual
653	202400138	W	9/20/2024	AVIBEN	108.95	Payroll accrual
654	202400138	W	9/20/2024	AVIBEN	177.23	Payroll accrual
655	202400138	W	9/20/2024	AVIBEN	14.56	Payroll accrual
656	202400138	W	9/20/2024	AVIBEN	19.79	Payroll accrual
657	202400138	W	9/20/2024	AVIBEN	4,644.07	Payroll accrual
658	202400138	W	9/20/2024	AVIBEN	78.94	Payroll accrual
659	202400138	W	9/20/2024	AVIBEN	240.78	Payroll accrual
660	202400138	W	9/20/2024	AVIBEN	2,307.00	Payroll accrual
661	202400138	W	9/20/2024	AVIBEN	50.00	Payroll accrual
662	202400138	W	9/20/2024	AVIBEN	4,722.80	Payroll accrual
663	202400138	W	9/20/2024	AVIBEN	125.33	Payroll accrual
664	202400138	W	9/20/2024	AVIBEN	416.67	Payroll accrual
665	202400138	W	9/20/2024	AVIBEN	965.12	Payroll accrual
666	202400138	W	9/20/2024	AVIBEN	33.34	Payroll accrual
667	202400138	W	9/20/2024	AVIBEN	27.09	Payroll accrual
668	202400138	W	9/20/2024	AVIBEN	2,903.47	Payroll accrual
669	202400138	W	9/20/2024	AVIBEN	101.97	Payroll accrual
670	202400138	W	9/20/2024	AVIBEN	77.50	Payroll accrual
671	202400138	W	9/20/2024	AVIBEN	806.75	Payroll accrual
672	202400138	W	9/20/2024	AVIBEN	2,381.70	Payroll accrual
673	202400138	W	9/20/2024	AVIBEN	28.95	Payroll accrual
674	202400138	W	9/20/2024	AVIBEN	69.20	Payroll accrual
675	202400138	W	9/20/2024	AVIBEN	54.18	Payroll accrual
676	202400138	W	9/20/2024	AVIBEN	2,552.35	Payroll accrual
677	202400138	W	9/20/2024	AVIBEN	250.80	Payroll accrual
678	202400138	W	9/20/2024	AVIBEN	72.92	Payroll accrual
679	202400138	W	9/20/2024	AVIBEN	27.09	Payroll accrual
680	202400138	W	9/20/2024	AVIBEN	429.38	Payroll accrual
681	202400138	W	9/20/2024	AVIBEN	2,340.51	Payroll accrual
682	202400138	W	9/20/2024	AVIBEN	371.14	Payroll accrual
683	202400138	W	9/20/2024	AVIBEN	2,366.35	Payroll accrual
684	202400138	W	9/20/2024	AVIBEN	41.67	Payroll accrual
685	202400139	W	9/20/2024	ISD#281: FLEX BENEFITS	8,165.61	Payroll accrual
686	202400139	W	9/20/2024	ISD#281: FLEX BENEFITS	225.00	Payroll accrual
687	202400139	W	9/20/2024	ISD#281: FLEX BENEFITS	211.55	Payroll accrual
688	202400139	W	9/20/2024	ISD#281: FLEX BENEFITS	75.00	Payroll accrual
689	202400139	W	9/20/2024	ISD#281: FLEX BENEFITS	14,354.86	Payroll accrual
690	202400139	W	9/20/2024	ISD#281: FLEX BENEFITS	44.50	Payroll accrual
691	202400139	W	9/20/2024	ISD#281: FLEX BENEFITS	646.00	Payroll accrual
692	202400139	W	9/20/2024	ISD#281: FLEX BENEFITS	100.00	Payroll accrual
693	202400139	W	9/20/2024	ISD#281: FLEX BENEFITS	13.16	Payroll accrual
694	202400139	W	9/20/2024	ISD#281: FLEX BENEFITS	1,314.41	Payroll accrual
695	202400139	W	9/20/2024	ISD#281: FLEX BENEFITS	44.64	Payroll accrual
696	202400139	W	9/20/2024	ISD#281: FLEX BENEFITS	19.31	Payroll accrual
697	202400140	W	9/20/2024	AMERIFLEX	35,474.32	Payroll accrual
698	202400140	W	9/20/2024	AMERIFLEX	607.90	Payroll accrual
699	202400140	W	9/20/2024	AMERIFLEX	1,670.84	Payroll accrual
700	202400140	W	9/20/2024	AMERIFLEX	92.31	Payroll accrual
701	202400140	W	9/20/2024	AMERIFLEX	390.40	Payroll accrual
702	202400140	W	9/20/2024	AMERIFLEX	8,923.19	Payroll accrual
703	202400140	W	9/20/2024	AMERIFLEX	21.15	Payroll accrual
704	202400140	W	9/20/2024	AMERIFLEX	611.93	Payroll accrual
705	202400140	W	9/20/2024	AMERIFLEX	20.96	Payroll accrual
706	202400140	W	9/20/2024	AMERIFLEX	67.45	Payroll accrual
707	202400141	W	9/20/2024	IS D # 281 - PAYROLL ACCT	6,619.22	NET PAY ADJUSTMENT
708	202400141	W	9/20/2024	IS D # 281 - PAYROLL ACCT	3,020,563.19	NET PAY
709	202400141	W	9/20/2024	IS D # 281 - PAYROLL ACCT	64,392.33	NET PAY
710	202400141	W	9/20/2024	IS D # 281 - PAYROLL ACCT	222,358.84	NET PAY
711	202400141	W	9/20/2024	IS D # 281 - PAYROLL ACCT	9,505.63	NET PAY
712	202400141	W	9/20/2024	IS D # 281 - PAYROLL ACCT	10,242.47	NET PAY
713	202400144	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	-393.51	Payroll accrual
714	202400144	W	9/20/2024	MN TEACHERS RETIREMENT ASSOC	-444.29	Payroll accrual
715	202400145	W	9/20/2024	AVIBEN	-200.00	Payroll accrual
716	202400145	W	9/20/2024	AVIBEN	-52.64	Payroll accrual
717	242500215	A	9/20/2024	ROBB FEDERATION OF TEACHERS	9.96	Payroll accrual
718	242500215	A	9/20/2024	ROBB FEDERATION OF TEACHERS	4,032.06	Payroll accrual
719	242500215	A	9/20/2024	ROBB FEDERATION OF TEACHERS	411.38	Payroll accrual
720	242500215	A	9/20/2024	ROBB FEDERATION OF TEACHERS	860.76	Payroll accrual
721	242500215	A	9/20/2024	ROBB FEDERATION OF TEACHERS	99.07	Payroll accrual

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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
722	242500215	A	9/20/2024	ROBB FEDERATION OF TEACHERS	40,919.46	Payroll accrual
723	242500215	A	9/20/2024	ROBB FEDERATION OF TEACHERS	844.34	Payroll accrual
724	242500215	A	9/20/2024	ROBB FEDERATION OF TEACHERS	-48.57	Payroll accrual
725	242500216	A	9/20/2024	ROBBINSDALE EQUITY ALLIES LABOR UNION #8150	387.94	Payroll accrual
726	242500217	A	9/20/2024	SEVEN DREAMS FOUNDATION	521.00	Payroll accrual
727	242500217	A	9/20/2024	SEVEN DREAMS FOUNDATION	8.00	Payroll accrual
728	242500218	A	9/20/2024	AFSCME COUNCIL 5	1,452.40	Payroll accrual
729	242500218	A	9/20/2024	AFSCME COUNCIL 5	46.06	Payroll accrual
730	242500218	A	9/20/2024	AFSCME COUNCIL 5	156.91	Payroll accrual
731	242500218	A	9/20/2024	AFSCME COUNCIL 5	23.01	Payroll accrual
732	242500219	A	9/20/2024	Hoheisel, Kristen	8.04	MILEAGE REIMBURSEMENT: 8/23/2024 - 8/30/2024
733	242500220	A	9/20/2024	Mullen, Maureen	115.51	MILEAGE REIMBURSEMENT: 7/29/2024 - 8/22/2024
734	242500220	A	9/20/2024	Mullen, Maureen	98.09	MILEAGE REIMBURSEMENT: 8/26/2024 - 9/4/2024
735	844609	R	9/24/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	208.20	NOB- GAS CHARGES FOR ALL JULY, AND MOST OF AUGUST 2024
736	844610	R	9/24/2024	Houghton Mifflin Harcourt Publishing	1,620.00	MAP GROWTH K-12 - FY25 - 120-KOG NON-PUBLIC
737	844611	R	9/24/2024	Sommers, Stephanie	80.00	IB/AP REFUND STUDENT: SS
738	844612	R	9/25/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	306.37	SEA-OLSON- CURRENT GAS CHARGES- FOR THE REMAINDER OF JULY,
739	844612	R	9/25/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	2,336.71	SMS- CURRENT GAS CHARGES- FOR THE REMAINDER OF JULY, AND
740	844613	R	9/26/2024	ATMOSPHERE COMMERCIAL INTERIORS, LLC	5,155.60	CLC - Tables - Furniture
741	844613	R	9/26/2024	ATMOSPHERE COMMERCIAL INTERIORS, LLC	42,500.83	CLC - Tables - Furniture
742	202400169	W	9/26/2024	XCEL ENERGY	14,043.79	FSC- ELECTRICITY AND UTO PROTECTIVE LIGHT/FUEL COST
743	202400169	W	9/26/2024	XCEL ENERGY	92.66	FSC- ELECTRICITY AND UTO PROTECTIVE LIGHT/FUEL COST
744	202400169	W	9/26/2024	XCEL ENERGY	19,771.66	FSC- ELECTRICITY AND UTO PROTECTIVE LIGHT/FUEL COST
745	202400185	W	9/26/2024	US BANK TRUST N.A.	52,763.19	2016D SERIES BOND INTEREST & INTEREST PAYMENT
746	844614	R	9/27/2024	ACTIVE INTERNET TECHNOLOGIES, LLC	19,700.00	FINALSITE WEBSITE PROVIDER - AUDIO EYE ADA COMPLIANCE
747	844614	R	9/27/2024	ACTIVE INTERNET TECHNOLOGIES, LLC	20,000.00	FINALSITE WEBSITE PROVIDER - AUDIO EYE ADA COMPLIANCE
748	844615	R	9/27/2024	ALBRECHT, DAVID	85.00	VARSITY GIRLS SOCCER GAME ARMSTRONG/COOPER VS TARTAN
749	844616	R	9/27/2024	ARNOLD, RANDALL	85.00	VARSITY GIRLS SOCCER - ARMSTRONG/COOPER VS TARTAN
750	844617	R	9/27/2024	ASCD	211.62	ASCD RENEWAL MARTI VOIGHT
751	844618	R	9/27/2024	BECCARD, SETH	89.00	B GAME FOOTBALL COOPER VS PARK CENTER
752	844619	R	9/27/2024	BENEFITFOCUS.COM, INC	499.14	BENEFITFOCUS SOFTWARE SERVICE FEES AND COBRA ADMINISTRATION
753	844620	R	9/27/2024	BRIGHTBILL, TED	85.00	VARSITY GIRLS SOCCER GAME - ARMSTRONG/COOPER VS SPRING LAKE
754	844620	R	9/27/2024	BRIGHTBILL, TED	85.00	VARSITY BOYS SOCCER GAME - COOPER VS HOPKINS
755	844620	R	9/27/2024	BRIGHTBILL, TED	85.00	VARSITY BOYS SOCCER - COOPER VS BROOKLYN CENTER
756	844621	R	9/27/2024	BROWN, JAMES	85.00	VARSITY BOYS SOCCER - COOPER VS HERITAGE CHRISTIAN ACADEMY
757	844621	R	9/27/2024	BROWN, JAMES	85.00	VARSITY GIRLS SOCCER - COOPER VS HERITAGE CHRISTIAN ACADEMY
758	844622	R	9/27/2024	BSN SPORTS, LLC	738.90	STUDENT LEADERSHIP T-SHIRTS & SHIPPING
759	844623	R	9/27/2024	CAPTIVATE MEDIA + CONSULTING	5,049.00	VIDEO RETAINER FOR SEPT. 2024
760	844624	R	9/27/2024	CITY OF PLYMOUTH	800.00	SMS- CURRENT GAS CHARGES- FOR THE REMAINDER OF JULY, AND
761	844625	R	9/27/2024	CLUNE, TRACI	70.00	BOYS SOCCER 9TH OFFICIAL
762	844626	R	9/27/2024	DENNY, ROGER	89.00	9A FB OFFICIAL
763	844627	R	9/27/2024	DONOHOO, TIMOTHY	85.00	VARSITY BOYS SOCCER - COOPER VS HERITAGE CHRISTIAN ACADEMY
764	844628	R	9/27/2024	EICKHOFF, NANCY	50.00	CHARGED TWICE FOR DPP
765	844629	R	9/27/2024	FIEBIGER, ROLF	89.00	9 FB OFFICIAL
766	844629	R	9/27/2024	FIEBIGER, ROLF	89.00	JV FB OFFICIAL
767	844630	R	9/27/2024	FRANCZAK, JOHN	89.00	9TH FOOTBALL OFFICIAL
768	844631	R	9/27/2024	FREDERICKSON, AARON	85.00	VARSITY GIRLS SOCCER OFFICIAL - ARMSTRONG/COOPER VS SPRING
769	844631	R	9/27/2024	FREDERICKSON, AARON	85.00	VARSITY BOYS SOCCER OFFICIAL - COOPER VS HOPKINS
770	844632	R	9/27/2024	HILLYARD INC - MINNEAPOLIS	216.41	NEI- MATERIALS AND SHIPPING (2 CLIP BEARINGS, AND 1 BRUSH
771	844633	R	9/27/2024	IBRAHEEM, KAMERON	70.00	BOYS SOCCER B TEAM OFFICIAL
772	844634	R	9/27/2024	KLUEMPKE, KIRK	70.00	BOYS SOCCER 9TH OFFICIAL
773	844635	R	9/27/2024	KRATOSKA, WILLIAM	70.00	JV BOYS SOCCER OFFICIAL
774	844636	R	9/27/2024	LAMPRON, BENJAMIN	89.00	JV FB OFFICIAL
775	844637	R	9/27/2024	LARSON, JAMES	125.00	V FOOTBALL OFFICIAL
776	844638	R	9/27/2024	LITFIN, TIM	125.00	VARSITY FOOTBALL OFFICIAL
777	844639	R	9/27/2024	MALLOY, MONTAGUE, KARNOWSKI, RADOSEVICH & CO.	18,500.00	FY23 AUDITING SERVICES - PROGRESSIVE BILLING THROUGH AUGUST
778	844640	R	9/27/2024	MINNDEPENDENT	400.00	SCHOOL LEADERSHIP CONFERENCE REGISTRATION FOR KAREN BURSEY
779	844641	R	9/27/2024	MN ASSOC OF SECONDARY SCHOOL PRINCIPALS	885.00	MASSP RENEWAL FOR JAY HANCOCK
780	844641	R	9/27/2024	MN ASSOC OF SECONDARY SCHOOL PRINCIPALS	865.00	MASSP RENEWAL FOR LATISHA BARZEY
781	844642	R	9/27/2024	NEJAD, REZA	85.00	VARSITY BOYS SOCCER OFFICIAL - COOPER VS HERITAGE CHRISTIAN
782	844642	R	9/27/2024	NEJAD, REZA	85.00	VARSITY GIRLS SOCCER OFFICIAL - ARMSTRONG/COOPER VS
783	844643	R	9/27/2024	NORDLING, AARON	125.00	V FOOTBALL OFFICIAL
784	844644	R	9/27/2024	OFFICE OF MN IT SERVICES	84.00	JULY 2024 LANGUAGE LINE SERVICE
785	844644	R	9/27/2024	OFFICE OF MN IT SERVICES	1,234.80	AUGUST 2024 LANGUAGE LINE SERVICE
786	844645	R	9/27/2024	PAISLEY, JOHN	85.00	VARSITY GIRLS SOCCER OFFICIAL - ARMSTRONG/COOPER VS. SPRING
787	844645	R	9/27/2024	PAISLEY, JOHN	85.00	VARSITY BOYS SOCCER OFFICIAL - COOPER VS. HOPKINS
788	844646	R	9/27/2024	RANADE, PIYUSH	89.00	B FOOTBALL GAME OFFICIAL - COOPER VS. PARK CENTER
789	844647	R	9/27/2024	RIES, ROBERT	89.00	B FOOTBALL OFFICIAL - COOPER VS. PARK CENTER
790	844648	R	9/27/2024	RSCHOOLOTODAY	354.00	FACILITIES SCHEDULER REGISTRATION RENEWAL
791	844648	R	9/27/2024	RSCHOOLOTODAY	1,489.00	FACILITIES SCHEDULER REGISTRATION RENEWAL
792	844648	R	9/27/2024	RSCHOOLOTODAY	1,039.00	ACTIVITIES REGISTRATION RENEWAL
793	844648	R	9/27/2024	RSCHOOLOTODAY	354.00	FACILITIES SCHEDULER RENEWAL
794	844649	R	9/27/2024	SCHMITT MUSIC COMPANY	25.50	EVANS DRUMHEAD MARCHING
795	844649	R	9/27/2024	SCHMITT MUSIC COMPANY	80.95	VIC FIRTH DRUMSTICK
796	844650	R	9/27/2024	SCHOEN, MATTHEW	89.00	GIRLS SWIM OFFICIAL
797	844651	R	9/27/2024	SFM	228,484.00	10/1/24-10/1/25 WORK COMP 1ST INSTALLMENT
798	844652	R	9/27/2024	ST OLAF COLLEGE	250.00	BOYS CROSS COUNTRY ENTRY - MEET ON 8/30/24
799	844652	R	9/27/2024	ST OLAF COLLEGE	250.00	GIRLS CROSS COUNTRY ENTRY - MEET ON 8/30/24
800	844653	R	9/27/2024	STEPHAN, THOMAS JR	125.00	VARSITY FB OFFICIAL
801	844654	R	9/27/2024	TENGWALL, CHRIS	125.00	VARSITY FB OFFICIAL
802	844655	R	9/27/2024	VITAL WORKLIFE, INC	10,395.00	EAP SERVICES OCTOBER 2024 - DECEMBER 2024
803	844656	R	9/27/2024	ZIEGLER INC.	621.35	CHS- TROUBLESHOOT GENERATOR (LABOR, TRAVEL, SHOP SUPPLIES,
804	844658	R	9/27/2024	ADVANCED COMMERCIAL KITCHENS	399.05	PMS walk in Freezer
805	844658	R	9/27/2024	ADVANCED COMMERCIAL KITCHENS	329.34	ZLE Warming Cabinet
806	844658	R	9/27/2024	ADVANCED COMMERCIAL KITCHENS	651.83	FAIR CRYSTAL walk in freezer
807	844658	R	9/27/2024	ADVANCED COMMERCIAL KITCHENS	569.00	SOE walk-ins storm power outage
808	844658	R	9/27/2024	ADVANCED COMMERCIAL KITCHENS	194.00	SOE Hobart
809	844658	R	9/27/2024	ADVANCED COMMERCIAL KITCHENS	1,828.22	PMS HATCO water booster
810	844658	R	9/27/2024	ADVANCED COMMERCIAL KITCHENS	479.00	LKE WARMING Cabinet
811	844658	R	9/27/2024	ADVANCED COMMERCIAL KITCHENS	764.96	NEILL Walk-In-Freezer

Robbinsdale Area Schools
Board Disbursement Report
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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
812	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	121.06	PRODUCE SCAF AHS
813	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	215.08	PRODUCE SCAF RSI
814	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	11.88	PRODUCE SCAF NPE
815	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	313.77	PRODUCE SCAF NPE
816	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	34.35	PRODUCE SCAF NPE
817	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	660.51	PRODUCE SCAF NPE
818	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	98.46	PRODUCE SCAF FPLE
819	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	191.51	PRODUCE SCAF MLE
820	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	23.76	PRODUCE SCAF LKE
821	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	83.17	PRODUCE SCAF LKE
822	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	154.35	PRODUCE SCAF FOE
823	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	156.75	PRODUCE SCAF FOE
824	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	11.88	PRODUCE SCAF SMS
825	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	87.84	PRODUCE SCAF SMS
826	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	224.59	PRODUCE SCAF AHS
827	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	39.78	PRODUCE SCAF FAIR CRYSTAL
828	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	11.88	PRODUCE SCAF FAIR CRYSTAL
829	844661	R	9/27/2024	BIX PRODUCE COMPANY, LLC	119.93	PRODUCE SCAF CHS
830	844662	R	9/27/2024	ECOLAB INC.	430.58	Supplies - PMS
831	844662	R	9/27/2024	ECOLAB INC.	572.14	Supplies - CHS
832	844662	R	9/27/2024	ECOLAB INC.	304.50	Supplies - SMS
833	844662	R	9/27/2024	ECOLAB INC.	295.15	Supplies - RSI
834	844662	R	9/27/2024	ECOLAB INC.	212.20	Supplies - LKE
835	844662	R	9/27/2024	ECOLAB INC.	673.70	Supplies - SEA
836	844663	R	9/27/2024	ISD 112 CHASKA	2,262.57	Back to School All employee meeting
837	844664	R	9/27/2024	KARLSBURGER FOODS, INC	176.32	TACO SEASONING
838	844664	R	9/27/2024	KARLSBURGER FOODS, INC	176.32	TACO SEASONING
839	844664	R	9/27/2024	KARLSBURGER FOODS, INC	176.32	TACO SEASONING
840	844664	R	9/27/2024	KARLSBURGER FOODS, INC	176.32	TACO SEASONING
841	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	52.75	BREAD - FAIR CRYSTAL
842	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	335.39	BREAD - CHS
843	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	129.95	BREAD - ZLE
844	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	263.75	BREAD - AHS
845	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	61.80	BREAD - FPLE
846	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	222.20	BREAD - RSI
847	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	110.35	BREAD - NOBLE
848	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	120.90	BREAD SEA
849	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	177.30	BREAD NEILL
850	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	101.30	BREAD LKE
851	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	314.60	BREAD NPE
852	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	220.70	BREAD FAIR CRYSTAL
853	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	168.96	BREAD FAIR MLE
854	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	369.02	BREAD CHS
855	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	95.40	BREAD ZLE
856	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	227.24	BREAD AHS
857	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	61.80	FPLE
858	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	114.16	BREAD PMS
859	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	150.62	BREAD SOE
860	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	203.08	BREAD RSI
861	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	85.10	BREAD SEA
862	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	321.08	SMS
863	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	137.64	BREAD NEILL
864	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	140.24	BREAD FOE
865	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	219.14	BREAD LKE
866	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	211.20	BREAD RMS
867	844669	R	9/27/2024	PAN-O-GOLD BAKING CO	100.24	BREAD NOBLE
868	844670	R	9/27/2024	SOUTH-TOWN REFRIGERATION & MECHANICAL	579.00	Work on Warehouse Freezer
869	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	348.21	MILK SCAF NPE
870	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	255.18	MILK SCAF NPE
871	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	-19.49	MILK SCAF CREDIT SMS
872	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	-268.32	MILK SCAF CREDIT NEILL
873	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	614.98	MILK SCAF AHS
874	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	360.11	MILK SCAF CHS
875	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	284.21	MILK SCAF CHS
876	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	614.98	MILK SCAF AHS
877	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	369.71	MILK SCAF AHS
878	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	197.96	MILK SCAF ZLE
879	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	184.42	MILK SCAF ZLE
880	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	269.75	MILK SCAF FPLE
881	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	173.33	MILK SCAF FPLE
882	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	308.42	MILK SCAF PMS
883	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	305.14	MILK SCAF PMS
884	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	95.49	MILK SCAF SOE
885	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	142.57	MILK SCAF SOE
886	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	452.72	MILK SCAF RSI
887	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	325.13	MILK SCAF RSI
888	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	269.23	MILK SCAF SMS
889	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	270.25	MILK SCAF SMS
890	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	67.08	MILK SCAF NEILL
891	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	40.00	MILK SCAF NEILL
892	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	369.35	MILK SCAF NEILL
893	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	328.00	MILK SCAF RMS
894	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	285.13	MILK SCAF RMS
895	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	128.61	MILK SCAF NOBLE
896	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	128.61	MILK SCAF NOBLE
897	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	233.10	MILK SCAF SEA
898	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	173.33	MILK SCAF SEA
899	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	272.10	MILK SCAF MLE
900	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	194.77	MILK SCAF MLE
901	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	213.75	MILK SCAF FOE

Robbinsdale Area Schools
Board Disbursement Report
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	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
902	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	212.31	MILK SCAF FOE
903	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	246.97	MILK SCAF FAIR CRYSTAL
904	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	151.39	MILK SCAF LKE
905	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	174.68	MILK SCAF LKE
906	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	209.74	MILK SCAF CHS
907	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	226.68	MILK SCAF AHS
908	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	164.52	MILK SCAF FPLE
909	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	198.66	MILK SCAF PMS
910	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	263.27	MILK SCAF SOE
911	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	337.52	MILK SCAF RSI
912	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	515.59	MILK SCAF SMS
913	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	328.29	MILK SCAF neill
914	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	166.87	MILK SCAF RMS
915	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	127.38	MILK SCAF NOBLE
916	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	196.82	MILK SCAF SEA
917	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	191.08	MILK SCAF MLE
918	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	210.24	MILK SCAF FOE
919	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	209.33	MILK SCAF FAIR CRYSTAL
920	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	173.01	MILK SCAF LKE
921	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	10.16	MILK SCAF FAIR CRYSTAL
922	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	60.93	MILK SCAF SEA
923	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	60.93	MILK SCAF NOBLE
924	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	91.40	MILK SCAF MLE
925	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	30.47	MILK SCAF LKE
926	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	60.93	MILK SCAF FOE
927	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	252.70	MILK SCAF NPE
928	844680	R	9/27/2024	ST PAUL BEVERAGE SOLUTIONS, LLC	111.90	SCAF MILK ZLE
929	844683	R	9/27/2024	THE GOOD ACRE	352.41	Produce AGRA GRANT
930	844683	R	9/27/2024	THE GOOD ACRE	251.81	Produce AGRA GRANT
931	844683	R	9/27/2024	THE GOOD ACRE	309.38	Produce AGRA GRANT
932	844683	R	9/27/2024	THE GOOD ACRE	209.08	Produce AGRA GRANT
933	844683	R	9/27/2024	THE GOOD ACRE	354.22	Produce AGRA GRANT
934	844683	R	9/27/2024	THE GOOD ACRE	253.62	Produce AGRA GRANT
935	844683	R	9/27/2024	THE GOOD ACRE	284.54	Produce AGRA GRANT
936	844683	R	9/27/2024	THE GOOD ACRE	272.11	Produce AGRA GRANT
937	844683	R	9/27/2024	THE GOOD ACRE	307.87	Produce AGRA GRANT
938	844683	R	9/27/2024	THE GOOD ACRE	297.86	Produce AGRA GRANT
939	844683	R	9/27/2024	THE GOOD ACRE	294.53	Produce AGRA GRANT
940	844683	R	9/27/2024	THE GOOD ACRE	676.62	Produce AGRA GRANT
941	844683	R	9/27/2024	THE GOOD ACRE	439.98	Produce AGRA GRANT
942	844683	R	9/27/2024	THE GOOD ACRE	571.18	Produce AGRA GRANT
943	844683	R	9/27/2024	THE GOOD ACRE	806.93	Produce AGRA GRANT
944	844683	R	9/27/2024	THE GOOD ACRE	264.84	Produce AGRA GRANT
945	844688	R	9/27/2024	TRIO SUPPLY CO	804.70	SUPPLIES AHS
946	844688	R	9/27/2024	TRIO SUPPLY CO	668.85	SUPPLIES NPE
947	844688	R	9/27/2024	TRIO SUPPLY CO	312.25	SUPPLIES LKE
948	844688	R	9/27/2024	TRIO SUPPLY CO	112.58	SUPPLIES FAIR CRYSTAL
949	844688	R	9/27/2024	TRIO SUPPLY CO	-40.35	SUPPLIES CHS
950	844688	R	9/27/2024	TRIO SUPPLY CO	468.56	SUPPLIES PMS
951	844688	R	9/27/2024	TRIO SUPPLY CO	325.04	SUPPLIES FPLE
952	844688	R	9/27/2024	TRIO SUPPLY CO	1,120.78	SUPPLIES AHS
953	844688	R	9/27/2024	TRIO SUPPLY CO	699.16	SUPPLIES RSI
954	844688	R	9/27/2024	TRIO SUPPLY CO	919.38	SUPPLIES MLE
955	844688	R	9/27/2024	TRIO SUPPLY CO	453.34	SUPPLIES SEA
956	844688	R	9/27/2024	TRIO SUPPLY CO	1,141.38	SUPPLIES AHS
957	844688	R	9/27/2024	TRIO SUPPLY CO	405.65	SUPPLIES FOE
958	844688	R	9/27/2024	TRIO SUPPLY CO	254.45	SUPPLIES RMS
959	844688	R	9/27/2024	TRIO SUPPLY CO	2,130.87	SUPPLIES SMS
960	844688	R	9/27/2024	TRIO SUPPLY CO	647.01	SUPPLIES PMS
961	844688	R	9/27/2024	TRIO SUPPLY CO	582.18	SUPPLIES SOE
962	844688	R	9/27/2024	TRIO SUPPLY CO	327.37	SUPPLIES ZLE
963	844688	R	9/27/2024	TRIO SUPPLY CO	885.36	SUPPLIES CHS
964	844688	R	9/27/2024	TRIO SUPPLY CO	155.30	SUPPLIES NEILL
965	844688	R	9/27/2024	TRIO SUPPLY CO	453.39	SUPPLIES NOBLE
966	844688	R	9/27/2024	TRIO SUPPLY CO	817.59	SUPPLIES CHS
967	844688	R	9/27/2024	TRIO SUPPLY CO	463.37	SUPPLIES RMS
968	844688	R	9/27/2024	TRIO SUPPLY CO	519.08	SUPPLIES NOBLE
969	844688	R	9/27/2024	TRIO SUPPLY CO	111.64	SUPPLIES NPE
970	844688	R	9/27/2024	TRIO SUPPLY CO	298.84	SUPPLIES NEILL
971	844688	R	9/27/2024	TRIO SUPPLY CO	683.73	SUPPLIES FAIR CRYSTAL
972	844688	R	9/27/2024	TRIO SUPPLY CO	152.26	SUPPLIES RSI
973	844688	R	9/27/2024	TRIO SUPPLY CO	184.04	SUPPLIES FOE
974	844688	R	9/27/2024	TRIO SUPPLY CO	419.94	SUPPLIES LKE
975	844688	R	9/27/2024	TRIO SUPPLY CO	116.58	SUPPLIES ZLE
976	844688	R	9/27/2024	TRIO SUPPLY CO	227.36	SUPPLIES FPLE
977	844689	R	9/27/2024	CHILDRENS THEATRE CO	144.00	CHILDREN'S THEATER WORKSHOP
978	844690	R	9/27/2024	BURLINGTON ENGLISH INC.	19,200.00	BURLINGTON ENGLISH ANNUAL SEAT (200 SEATS @ \$96.00 EACH)
979	844691	R	9/27/2024	HENNEPIN COUNTY TREASURER-MAIL CODE 129	14,760.58	ABE PAYMENT REQUEST- STATE, ABE PAYMENT REQUEST- FEDERAL
980	844692	R	9/27/2024	USI INSURANCE SERVICES, LLC	74,641.00	WORK COMP CONSULTING FEE 10/1/24-10/1/25
981	202400170	W	9/27/2024	XCEL ENERGY	688.03	AHS- ATHLETIC COMPLEX- ELECTRICITY AND CITY FEES- FOR ALL
982	202400170	W	9/27/2024	XCEL ENERGY	109.15	AHS- ATHLETIC COMPLEX- ELECTRICITY AND CITY FEES- FOR ALL
983	242500221	A	9/27/2024	Cotterill, Laura	42.21	MILEAGE REIMBURSEMENT: 9/10/2024 - 9/11/2024
984	242500222	A	9/27/2024	Diamond, Stephanie	17.93	SCIENCE SUPPLIES- EARTHWORKS
985	242500223	A	9/27/2024	FAGRE, JUSTIN	41.14	MILEAGE REIMBURSEMENT: 9/11/2024
986	242500224	A	9/27/2024	MN-CRYSTAL CENTER - HA, LLC	13,752.56	OCTOBER, 2024: BASE RENT, REAL ESTATE TAXES, COMMON AREA
987	242500224	A	9/27/2024	MN-CRYSTAL CENTER - HA, LLC	74,048.99	OCTOBER, 2024: BASE RENT, REAL ESTATE TAXES, COMMON AREA
988	242500225	A	9/27/2024	VCI - VICCOM, LLC	8,846.17	BASE RENT - OCTOBER, 2024 & COMMON AREA EXPENSE - OCTOBER,
989	242500225	A	9/27/2024	VCI - VICCOM, LLC	33,571.82	BASE RENT - OCTOBER, 2024 & COMMON AREA EXPENSE - OCTOBER,
990	242500225	A	9/27/2024	VCI - VICCOM, LLC	957.87	ADD 3 PHOTOCELLS ON EAST SIDE LABOR AND MATERIAL
991	242500226	A	9/27/2024	WINEBERG, MANDY	31.05	AVID SUMMER INSTITUTE - MINNEAPOLIS, MN 7/31/24 - 8/2/24 -

Robbinsdale Area Schools
Board Disbursement Report
September 1-30, 2024

	A	B	C	D	E	F
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	AMOUNT	INVOICE DESCRIPTION
992	844693	R	9/30/2024	AMERICAN BUILDERS CONSTRUCTION COMPANY LLC	11,520.00	Demo of gym ceiling acoustic ceiling tiles that are
993	844693	R	9/30/2024	AMERICAN BUILDERS CONSTRUCTION COMPANY LLC	16,935.50	LTFM FAIR Crystal
994	844694	R	9/30/2024	TRUGREEN PROCESSING CENTER	22,060.00	GROUNDS DEPT. WEED CONTROL/LAWN SERVICE
995	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	310.07	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
996	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	1,667.95	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
997	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	449.75	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
998	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	203.43	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
999	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	227.20	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1000	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	490.96	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1001	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	45.78	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1002	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	121.19	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1003	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	264.34	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1004	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	901.91	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1005	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	100.07	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1006	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	99.45	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1007	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	139.37	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1008	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	443.75	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1009	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	488.81	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1010	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	203.00	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1011	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	186.24	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1012	844696	R	9/30/2024	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	174.75	NOP-GAS-ALL OF AUGUST, AND START OF SEPTEMBER 2024,
1013	844697	R	9/30/2024	MINNESOTA DEPARTMENT OF HEALTH	35.00	HEATHER PRESTON CFPM RENEWAL
1014	844697	R	9/30/2024	MINNESOTA DEPARTMENT OF HEALTH	35.00	HEATHER ANTONSON CFPM RENEWAL
1015	844697	R	9/30/2024	MINNESOTA DEPARTMENT OF HEALTH	35.00	JILL NOURIE CFPM RENEWAL
1016	202400154	W	9/30/2024	ISD#281: FLEX BENEFITS	863.00	SEPTEMBER 2024 MEDICAL & DENTAL PREMIUMS
1017	202400154	W	9/30/2024	ISD#281: FLEX BENEFITS	863.00	SEPTEMBER 2024 MEDICAL & DENTAL PREMIUMS
1018	202400154	W	9/30/2024	ISD#281: FLEX BENEFITS	1,548.00	SEPTEMBER 2024 MEDICAL & DENTAL PREMIUMS
1019	202400154	W	9/30/2024	ISD#281: FLEX BENEFITS	1,316.00	SEPTEMBER 2024 MEDICAL & DENTAL PREMIUMS
1020	202400154	W	9/30/2024	ISD#281: FLEX BENEFITS	55.00	SEPTEMBER 2024 MEDICAL & DENTAL PREMIUMS
1021	202400154	W	9/30/2024	ISD#281: FLEX BENEFITS	104,924.00	SEPTEMBER 2024 MEDICAL & DENTAL PREMIUMS
1022	202400154	W	9/30/2024	ISD#281: FLEX BENEFITS	390,194.00	SEPTEMBER 2024 MEDICAL & DENTAL PREMIUMS
1023	202400154	W	9/30/2024	ISD#281: FLEX BENEFITS	397,354.00	SEPTEMBER 2024 MEDICAL & DENTAL PREMIUMS
1024	202400154	W	9/30/2024	ISD#281: FLEX BENEFITS	809,858.00	SEPTEMBER 2024 MEDICAL & DENTAL PREMIUMS
1025	202400154	W	9/30/2024	ISD#281: FLEX BENEFITS	16,197.00	SEPTEMBER 2024 MEDICAL & DENTAL PREMIUMS
1026	202400171	W	9/30/2024	XCEL ENERGY	17,324.91	WHSE- ELECTRICITY AND CITY FEES- ALL OF AUGUST AND START OF
1027	202400171	W	9/30/2024	XCEL ENERGY	1,764.03	WHSE- ELECTRICITY AND CITY FEES- ALL OF AUGUST AND START OF
1028	202400171	W	9/30/2024	XCEL ENERGY	15.18	WHSE- ELECTRICITY AND CITY FEES- ALL OF AUGUST AND START OF
1029	242500228	A	9/30/2024	METROPOLITAN LIFE INSURANCE COMPANY	2.10	Ins. Tracking Billing
1030	242500228	A	9/30/2024	METROPOLITAN LIFE INSURANCE COMPANY	5.67	Ins. Tracking Billing
1031	242500228	A	9/30/2024	METROPOLITAN LIFE INSURANCE COMPANY	16.10	Ins. Tracking Billing
1032	242500228	A	9/30/2024	METROPOLITAN LIFE INSURANCE COMPANY	3,469.13	Ins. Tracking Billing
1033	242500228	A	9/30/2024	METROPOLITAN LIFE INSURANCE COMPANY	5,609.60	Ins. Tracking Billing
1034	242500228	A	9/30/2024	METROPOLITAN LIFE INSURANCE COMPANY	5,020.33	Ins. Tracking Billing
1035	242500228	A	9/30/2024	METROPOLITAN LIFE INSURANCE COMPANY	10,749.03	Ins. Tracking Billing
1036	242500228	A	9/30/2024	METROPOLITAN LIFE INSURANCE COMPANY	34,470.05	Ins. Tracking Billing
1037	242500229	A	9/30/2024	SUPERIOR VISION SERVICES, INC.	2,537.79	Ins. Tracking Billing
1038	242500229	A	9/30/2024	SUPERIOR VISION SERVICES, INC.	4,629.15	Ins. Tracking Billing
1039					\$18,766,566.28	

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

ROBBINSDALE | September 30, 2024

REVENUE CATEGORIES						September	September	September			
	June 30, 2023	June 30, 2024	Adopted Budget	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	September 30, 2023	September 30, 2022
STATE	120,823,438	120,526,178	141,114,765	29,349,066	111,765,699	20.80%	10.74%	15.37%	16,406,003	12,943,063	18,573,677
FEDERAL	23,032,904	4,180,774	4,902,000	5,029,243	(127,243)	102.60%	-308.05%	-17.49%	17,908,060	(12,878,817)	(4,029,367)
PROPERTY TAXES	44,342,363	49,390,069	50,756,201	0	50,756,201	0.00%	1.56%	-0.63%	(768,962)	768,962	(280,678)
LOCAL SALES, INS RECOVERY & JUDGEMENTS	198,486	139,336	85,648	0	85,648	0.00%	47.66%	37.28%	(66,411)	66,411	73,990
SALE OF BONDS & LOANS	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INCOMING TRANSFERS FROM OTH FUNDS	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
LOCAL (FEES, INTEREST, ETC.)	4,681,601	6,233,130	4,694,619	481,060	4,213,559	10.25%	13.93%	16.69%	(386,990)	868,050	781,500
TOTALS	193,078,793	180,469,487	201,553,233	34,859,369	166,693,864	17.30%	0.98%	7.83%	33,091,700	1,767,669	15,119,122

EXPENDITURES (OBJECT SERIES)						September	September	September			
	June 30, 2023	June 30, 2024	Adopted Budget	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	September 30, 2023	September 30, 2022
SALARIES & WAGES	114,572,783	122,263,742	118,617,765	12,063,795	106,553,970	10.17%	9.55%	10.44%	393,443	11,670,352	11,960,319
EMPLOYEE BENEFITS	35,726,859	40,361,934	40,271,136	4,332,443	35,938,693	10.76%	10.31%	11.29%	173,090	4,159,353	4,032,541
PURCHASED SERVICES	29,880,172	31,641,981	27,796,449	3,414,564	24,381,885	12.28%	10.11%	9.04%	216,813	3,197,751	2,701,344
SUPPLIES	8,911,170	6,883,446	5,855,047	2,389,503	3,465,544	40.81%	40.05%	25.57%	(367,507)	2,757,010	2,278,299
EQUIPMENT	3,980,923	8,161,776	7,470,277	1,598,686	5,871,591	21.40%	44.90%	12.94%	(2,066,209)	3,664,895	515,202
DEBT SERVICE	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OTHER EXPENDITURES	1,149,173	1,963,959	784,408	253,332	531,076	32.30%	17.23%	42.74%	(85,055)	338,387	491,131
OTHER FINANCING USES	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTALS	194,221,080	211,276,839	200,795,082	24,052,322	176,742,760	11.98%	12.21%	11.32%	(1,735,426)	25,787,748	21,978,836

EXPENDITURES (PROGRAM SERIES)						September	September	September			
	June 30, 2023	June 30, 2024	Adopted Budget	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	September 30, 2023	September 30, 2022
SITE ADMINISTRATION	5,649,988	5,937,698	5,644,986	1,005,621	4,639,365	17.81%	17.38%	15.76%	(26,130)	1,031,752	890,705
DISTRICT ADMINISTRATION	2,066,685	2,253,174	2,203,281	471,215	1,732,066	21.39%	22.30%	20.81%	(31,228)	502,443	430,042
SUPPORT SERVICES	8,480,643	13,573,362	9,838,638	3,018,190	6,820,448	30.68%	28.63%	30.30%	(868,111)	3,886,301	2,569,975
REGULAR INSTRUCTION	82,601,340	84,236,339	81,193,201	6,954,068	74,239,133	8.56%	8.06%	8.02%	161,728	6,792,340	6,628,637
EXTRA-CURRICULAR ACTIVITIES	3,427,588	3,957,212	3,941,247	356,135	3,585,112	9.04%	16.42%	12.28%	(293,484)	649,619	420,827
VOCATIONAL INSTRUCTION	1,298,785	1,449,128	1,554,374	110,751	1,443,623	7.13%	9.55%	11.19%	(27,626)	138,377	145,302
SPECIAL EDUCATION	31,344,065	35,896,973	37,189,051	3,281,370	33,907,681	8.82%	8.74%	9.51%	142,934	3,138,437	2,981,032
COMMUNITY SERVICES	0	4,728	2,500	3,886	(1,386)	155.42%	50.80%	0.00%	1,484	2,402	0
INSTRUCTIONAL SUPPORT	14,945,470	15,539,863	11,965,514	1,896,144	10,069,370	15.85%	15.86%	14.54%	(568,565)	2,464,709	2,173,626
PUPIL SUPPORT SERVICES	25,083,469	28,265,233	28,030,229	2,154,976	25,875,253	7.69%	8.15%	4.81%	(148,739)	2,303,715	1,206,163
FACILITIES	18,731,069	18,509,244	18,425,061	3,638,215	14,786,846	19.75%	23.28%	19.72%	(671,418)	4,309,632	3,693,068
OTHER FINANCING USES	591,978	1,653,885	807,000	1,161,752	(354,752)	143.96%	34.34%	141.81%	593,731	568,021	839,460
TOTALS	194,221,080	211,276,839	200,795,082	24,052,322	176,742,760	11.98%	12.21%	11.32%	(1,735,426)	25,787,748	21,978,836

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

ROBBINSDALE | September 30, 2024

ACTIVITY - OTHER FUNDS						September	September	September			
	June 30, 2023	June 30, 2024	Adopted Budget	Received YTD	Budget Remaining	30, 2024	30, 2023	30, 2022	Current YTD vs. PYTD	September 30, 2023	September 30, 2022
REVENUE						% of Budget Received	% of Actuals Received	% of Actuals Received			
FOOD SERVICE	7,811,746	8,450,438	8,454,976	385,001	8,069,975	4.55%	2.07%	4.54%	209,773	175,228	354,824
COMMUNITY EDUCATION	11,079,960	10,408,326	11,164,110	1,182,429	9,981,681	10.59%	25.29%	19.19%	(1,449,878)	2,632,306	2,125,732
CONSTRUCTION	19,331,655	20,501,328	19,754,500	330,289	19,424,211	1.67%	1.81%	0.63%	(40,017)	370,306	121,343
DEBT SERVICE	19,081,751	20,950,614	22,538,584	468,897	22,069,687	2.08%	3.30%	8.00%	(223,472)	692,369	1,527,293
TRUST	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
CUSTODIAL	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INTERNAL SERVICE	21,193,722	21,858,744	21,275,000	0	21,275,000	0.00%	24.36%	23.92%	(5,323,802)	5,323,802	5,069,948
OPEB REVOCABLE TRUST	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB IRREVOCABLE TRUST	551,012	1,131,423	750,000	743,103	6,897	99.08%	-37.65%	-130.37%	1,169,101	(425,999)	(718,367)
OPEB DEBT SERVICE	2,727,234	2,731,468	1,681,423	2	1,681,421	0.00%	1.56%	4.07%	(42,532)	42,534	110,987
TOTALS	81,777,081	86,032,341	85,618,593	3,109,720	82,508,873	3.63%	10.24%	10.51%	(5,700,827)	8,810,547	8,591,759

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						September	September	September			
	June 30, 2023	June 30, 2024	Adopted Budget	Expended YTD	Budget Remaining	30, 2024	30, 2023	30, 2022	Current YTD vs. PYTD	September 30, 2023	September 30, 2022
EXPENDITURES						% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
FOOD SERVICE	7,303,186	8,371,069	8,888,608	618,777	8,269,831	6.96%	9.47%	7.75%	(174,352)	793,129	565,817
COMMUNITY EDUCATION	10,534,716	10,718,905	11,180,892	2,171,723	9,009,169	19.42%	17.35%	18.24%	312,072	1,859,651	1,921,788
CONSTRUCTION	21,704,674	16,474,879	18,587,167	2,853,203	15,733,964	15.35%	37.43%	37.54%	(3,313,216)	6,166,419	8,147,231
DEBT SERVICE	19,277,965	20,356,268	22,400,905	3,540,880	18,860,025	15.81%	16.55%	16.96%	172,778	3,368,102	3,269,949
TRUST	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
CUSTODIAL	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INTERNAL SERVICE	20,246,491	19,761,244	21,110,400	7,102,163	14,008,237	33.64%	19.99%	15.48%	3,152,192	3,949,971	3,133,484
OPEB REVOCABLE TRUST	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB IRREVOCABLE TRUST	985,918	34,699	1,550,000	8,566	1,541,434	0.55%	25.68%	1.08%	(343)	8,909	10,655
OPEB DEBT SERVICE	2,603,093	2,601,613	1,756,500	28,450	1,728,050	1.62%	2.63%	4.10%	(40,056)	68,506	106,746
TOTALS	82,656,043	78,318,677	85,474,472	16,323,762	69,150,710	19.10%	20.70%	20.76%	109,075	16,214,687	17,155,671

SUMMARY - ALL FUNDS						September	September	September			
	June 30, 2023	June 30, 2024	Adopted Budget	YTD	Budget Remaining	30, 2024	30, 2023	30, 2022	Current YTD vs. PYTD	September 30, 2023	September 30, 2022
SUMMARY						% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
REVENUE	274,855,873	266,501,828	287,171,826	37,969,088	249,202,738	13.22%	3.97%	8.63%	27,390,873	10,578,216	23,710,881
EXPENDITURES	276,877,124	289,595,516	286,269,554	40,376,084	245,893,470	14.10%	14.50%	14.13%	(1,626,351)	42,002,435	39,134,507
SPENDING VARIANCE	(2,021,250)	(23,093,688)	902,272	(2,406,996)	N/A	N/A	N/A	N/A	29,017,224	(31,424,219)	(15,423,626)

School Board of Robbinsdale Area Schools

Business Meeting – October 21, 2024

AGENDA SECTION: Board Reports**ITEM:** 9. Board Reports**COMMENTS BY:** ReNae Bowman, School Board Chair

This portion of the agenda provides an opportunity for each Board member to update the community on their work on committees, or to make announcements of interest to the public.

FUTURE EVENTS:

- **Financial Advisory Council Meeting**

Tuesday, October 22, 2024

6:30 p.m. in the ESC Boardroom

- **InterSchool Council Meeting**

Thursday, October 24, 2024

6:30 p.m. in the ESC Boardroom

- **Policy Committee Meeting**

Tuesday, October 29, 2024

6:00 p.m. in the ESC Boardroom



School Board of Robbinsdale Area Schools

Business Meeting – October 21, 2024

AGENDA SECTION: Adjourn Meeting

ITEM: 11. 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: _____