ROBBINSDALE
Area Schools
Individual focus. Infinite potential.

Robbinsdale Area Schools
School Board Meeting
Monday, November 30, 2026 - 6:30 PM
Education Service Center at FAIR Crystal, Theatre
3915 Adair Avenue North
Crystal, MN 55422

School Board Business Meeting

1. **Welcome**
   Dr. Greta Evans-Becker, School Board Chair
2. **Call to Order** (5 minutes)
   Dr. Greta Evans-Becker, School Board Chair
   A. Roll Call 3
      ReNae Bowman, School Board Clerk
3. **Approval of the Agenda** (5 minutes, Voice Vote) **4**
   Dr. Greta Evans-Becker, School Board Chair
4. **Consent Agenda Items for Board Approval** (5 minutes, Roll Call Vote) **5**
   Dr. Greta Evans-Becker, School Board Chair
   A. Administrative
      1. FY26 Annual Comprehensive Financial Audit Report 6
         Kristen Hoheisel, Chief Financial Officer
      2. Tentative Agreement - Superintendent Contract 166
         Dr. Greta Evans-Becker, School Board Chair
         Liz Vieira from Squires, Waldspurger & Mace, P.A.
      3. 2027-2028 District Calendar 168
      4. Meeting Minutes 170
   B. Financial Reports
      1. Bi-Monthly Disbursement Report for December 1, 2026 174
   C. Personnel Reports
      1. Licensed Staff Personnel Report 189
      2. Non-Licensed Staff Personnel Report 190
5. **Unfinished Business**
   A. Statutory Operating Debt (SOD)/Budget Reduction Options for 2027-28 (30 minutes) 191
      Dr. Bob McDowell, Assistant Superintendent
      Kristen Hoheisel, Chief Financial Officer
6. **New Business**
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      Dr. Teri Staloch, Superintendent
      Dr. Bob McDowell, Assistant Superintendent
      Kristen Hoheisel, Chief Financial Officer
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         Kristen Hoheisel, Chief Financial Officer
         Michael David and Ellie Gilliam from Nexus Solutions
   B. Action: Resolution Accepting Donations (5 minutes, Roll Call Vote) 240
   C. Resolution for 2027 Election Combined Polling Locations (5 minutes) 243
      Molly Olson, District Election Clerk

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Molly Olson, District Election Clerk

7. **Policy**
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   Dr. Kenneth Wutoh, School Board Vice Chair
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   Dr. Kenneth Wutoh, School Board Vice Chair
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   Dr. Kenneth Wutoh, School Board Vice Chair
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   Dr. Teri Staloch, Superintendent
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    Dr. Greta Evans-Becker, School Board Chair

Agenda Item: 2

School Board of Robbinsdale Area Schools

Business Meeting - November 30, 2026

AGENDA SECTION 2.A.: **Call to Order** Time: _____

ITEM 2.B.: Roll Call Attendance

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

Quorum: _____ Yes _____ No

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION: **Approval of the Agenda**
ITEM: 3. Approval of the Business Meeting Agenda
COMMENTS BY: Dr. Greta Evans-Becker, School Board Chair

Recommended Action: Approve Business Meeting agenda.

Motion by: _____ **Passed**: _____

Second by: _____ **Failed:** _____

Abstentions: _____

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION: **Consent Agenda Items for Board Approval**
ITEM: 4. Consent Agenda
PRESENTER: Dr. Greta Evans-Becker, School Board Chair

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

Recommended Motion: Approve the Consent Agenda items.

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

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

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

Abstentions: _____

To: **Members of the School Board**
Dr. Teri Staloch, Superintendent
From: **Kristen Hoheisel, Chief Financial Officer**
Date: **November 30, 2026**
Re: **Annual Comprehensive Financial Report (ACFR)-ACTION**

The School Board is asked to approve the Annual Comprehensive Financial Report (ACFR) FY26 Audit that was presented to the School Board for non-action on November 16, 2026.

The School District has received an unmodified opinion on the audited financial statements for the year ending June 30, 2026. 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. Executive Governance Summary



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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2026

4148 WINNETKA AVENUE. N.
NEW HOPE, MINNESOTA 55427

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2026

TERI STALOCH
SUPERINTENDENT OF SCHOOLS

REPORT PREPARED BY

FINANCE DEPARTMENT

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Independent School District No. 281
New Hope, Minnesota
Annual Comprehensive Financial Report
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INTRODUCTORY SECTION

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

FOR THE YEAR ENDED
JUNE 30, 2026

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Robbinsdale Area Schools
Independent School District 281
4148 Winnetka Ave N.
New Hope, MN 55427
763-504-8000 | rdale.org

November 19, 2026

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, 2026, and the results of its operations for the fiscal year then ended. This report is prepared in accordance with accounting principles generally accepted in the United States of America and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. State law requires the district to publish a complete set of audited financial statements within six months of the close of the district's fiscal year.

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

These financial statements have been audited by Abdo, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the district for the fiscal year ended June 30, 2026, 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, 2026, are fairly presented, in conformity with accounting principles generally accepted in the United States of America.

FEDERAL SINGLE AUDIT AND STATE COMPLIANCE AUDIT

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

REPORT FORMAT

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

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

DISTRICT GOALS

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

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

The Unified District Vision Consists of Four Key Themes:

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

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

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

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

LOCATION AND LEARNING ENVIRONMENT

Located in Hennepin County, the district is part of the seven-county Twin Cities metropolitan region, Minnesota's most populous area. Health services, business services, and retail trade represent the primary industries driving local employment and regional economic growth.

As a Minneapolis suburban school district, the district serves a general population of approximately 104,686. The geographic boundary, spanning about 32 square miles, entirely covers the cities of Crystal, New Hope, and Robbinsdale, and partially the cities of Brooklyn Center, Brooklyn Park, Golden Valley, and Plymouth. The district is Minnesota's thirteenth largest school district, in terms of student numbers, serving 9,893 students during the 2025–2026 school year. The enrollment reflects a decline of 400 students. The decline reflects changes in live birth rates, an aging population and expanded enrollment choice options in recent years. The district is projected to serve 9,137 students for the 2026–2027 school year based on its October 1, 2026 enrollment.

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

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

The district is an award-winning district committed to academic excellence, consistently earning prestigious national and international recognitions for its academic programs, music education, publications, and financial stewardship. We take pride in the comprehensive options and distinct learning experiences we provide to our students, families, and community:

District-wide award list:

- 2002 Arts Education Leadership Award — Robbinsdale Area Schools School Board — Minnesota Alliance for Arts in Education — State.
- 2018 National Blue Ribbon School — School of Engineering and Arts — U.S. Department of Education — National.
- 2020 Best Communities for Music Education — Robbinsdale Area Schools — NAMM Foundation — National.
- 2020 National Green Ribbon School — School of Engineering and Arts — U.S. Department of Education — National.
- 2022 Best Communities for Music Education — Robbinsdale Area Schools — NAMM Foundation — National.
- 2023 AP School Honor Roll – Silver — Armstrong High School — College Board — National.
- 2024 AP School Honor Roll – Gold — Armstrong High School — College Board — National.
- 2024 International First Place Award — *The Quill*, Cooper High School — Quill and Scroll Society — International.
- 2024 First Class Rating — *The Quill*, Cooper High School — National Scholastic Press Association — National.
- 2026 Certificate of Excellence in Financial Reporting — 25th consecutive year — Robbinsdale Area Schools — ASBO International — National.
- 2026 National Scholastic Press Association First Class Rating / Marks of Distinction — *The Quill*, Cooper High School — National.
- 2026 International Second Place Award — *The Quill*, Cooper High School — Quill and Scroll Society — International.

Academic and Program Distinctions

- Fully authorized K–12 International Baccalaureate Programme
- AP Capstone — one of first two Minnesota schools to offer the program
- AP School Honor Roll
- AVID programming
- National AP Achievement List

BUDGETARY PROCESS

The district's budgeting process begins with projecting student enrollment, which serves as the primary driver for allocating unrestricted revenues. While site and department managers receive budget allocations for localized needs, key decisions regarding staffing, capital expenditures, and infrastructure improvements are managed centrally. The overall budget plan is developed collaboratively between the School Board and district administration, following a timeline that targets completion and adoption in June prior to the start of the fiscal year.

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

The Chief Financial Officer maintains responsibility for the district's financial integrity, leveraging an integrated accounting and payroll system for all financial transactions. Budgetary control is enforced using encumbrances and open purchase orders charged against specific line items. To support site-based accounting, the chart of accounts includes approximately 15,000 defined accounts, allowing administrators real-time access to detailed budget reports for their respective areas.

The revenue and expenditure budgets are monitored and modified as conditions change. All revisions to the budget are approved by the School Board. The 2026 governmental funds revenue budget was $255.5 million, and the expenditures were $263.9 million. It is the goal of the chief financial officer to monitor these budgets for control and to submit the ACFR within 6 months of year end.

ECONOMIC FACTORS

The state of Minnesota guarantees each school district a base amount of funding per pupil unit through the General Education Funding Program. This funding relationship intertwines the district's economic outlook to that of the state. The funding increases in the biennium, while modest, still fall short of the inflationary costs incurred by school districts. The basic formula allowance was increased 2.74 percent for the 2025–2026 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 2026, the district had voter-approved authority of $2,210.78 per pupil unit of excess levy authority, which raises a total of approximately $25.0 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 2026.

The district has adopted a formal fund balance policy that establishes the district will strive to maintain a minimum unassigned General Fund balance of 6.5 percent of the annual projected expenditures. On June 30, 2026, 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 negative 3.68 percent of the expenditures for the year then ended.

AWARDS AND ACKNOWLEDGEMENTS

The Association of School Business Officials (ASBO) International awarded the district a Certificate of Excellence in Financial Reporting for its ACFR for the fiscal year ended June 30, 2025. This award reflects our commitment to publishing an easily readable, efficiently organized report that adheres to accounting principles generally accepted in the United States of America as well as all applicable legal requirements. The Certificate of Excellence is valid for one year. We believe our current ACFR continues to meet the program's high standards, and we are submitting it to ASBO International to determine its eligibility for another award.

This report was made possible through the dedicated efforts of the district's finance department. We extend our sincere gratitude to everyone across the district who assisted in its preparation.

We also express our appreciation to the School Board for its ongoing leadership and support in promoting sound financial management and academic excellence throughout the district.

Respectfully submitted,

Kristen Hoheisel
Chief Financial Officer

Teri Staloch
Superintendent

Independent School District No. 281
New Hope, Minnesota
Board of Education and Administration
June 30, 2026

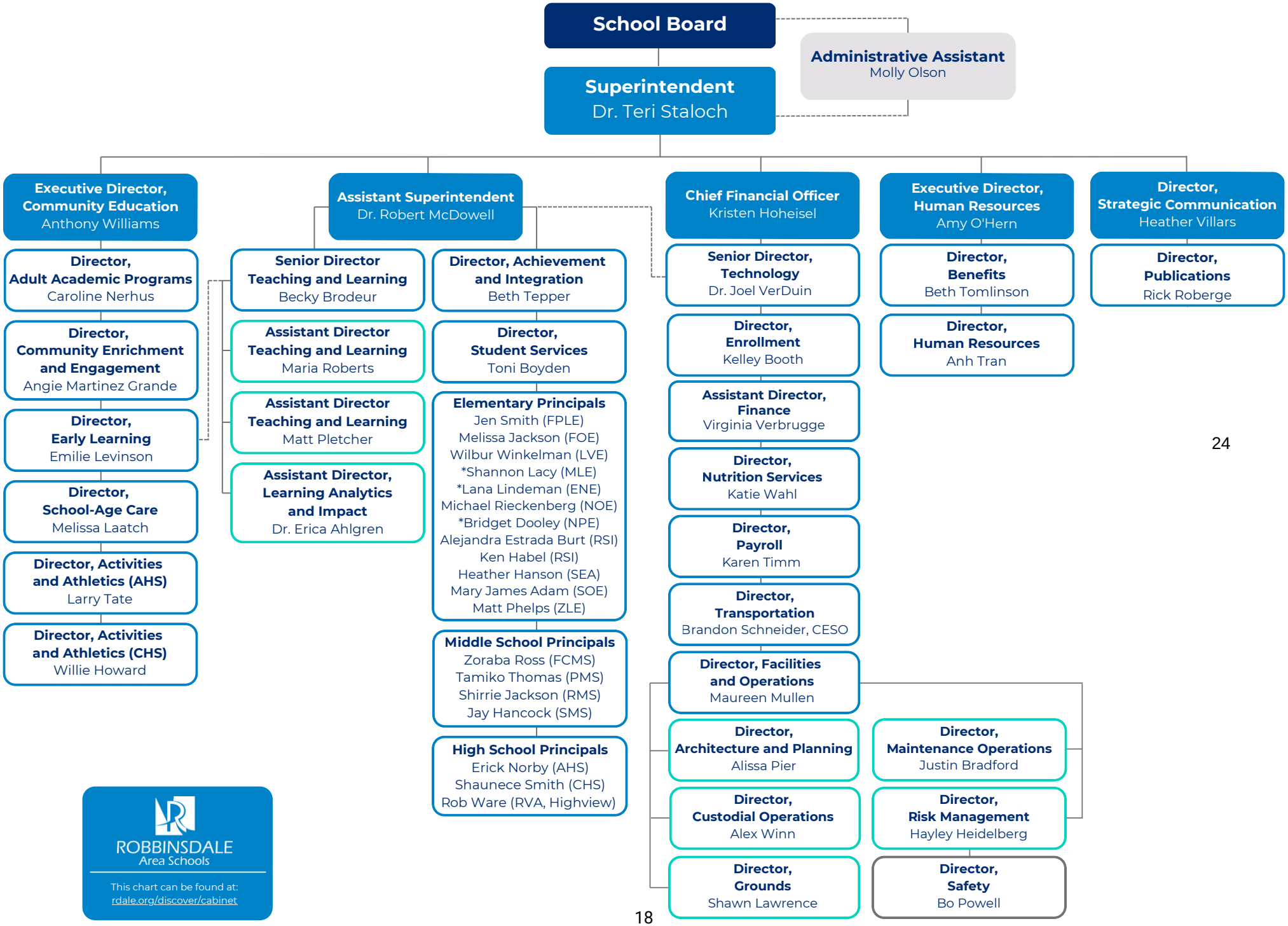
SCHOOL BOARD

Name	Positions
Greta Evans-Becker	Chair
Kenneth Wutoh	Vice Chair
ReNae Bowman	Clerk
Aviva Hillenbrand	Treasurer
Helen Bassett	Director
DJ Brynteson	Director
Caroline Long	Director

ADMINISTRATION

Teri Staloch	Superintendent
Bob McDowell	Assistant Superintendent
Kristen Hoheisel	Chief Financial Officer
Amy O'Hern	Executive Director of Human Resources
Anthony Williams	Executive Director of Community Education, Athletics and Activities

Robbinsdale Area Schools - Leadership Organizational Chart



ROBBINSDALE Area Schools

This chart can be found at: rdale.org/discover/cabinet

Last Updated: May 18, 2026

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

The Certificate of Excellence in Financial Reporting is presented to

Independent School District No. 281, Robbinsdale Area Schools

for its Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025

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

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

Lynn Knight
President

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

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FINANCIAL SECTION

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

FOR THE YEAR ENDED
JUNE 30, 2026

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Education
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), New Hope, Minnesota as of and for the year ended June 30, 2026, 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 2026, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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.

Emphasis of Matter - Change in Accounting Principle

As described in Note 9 to the financial statements, the District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements,* for the year ended June 30, 2026. Adoption of the provisions of this statement results in significant changes to the classifications of the components of the financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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Minneapolis, Minnesota
November 19, 2026

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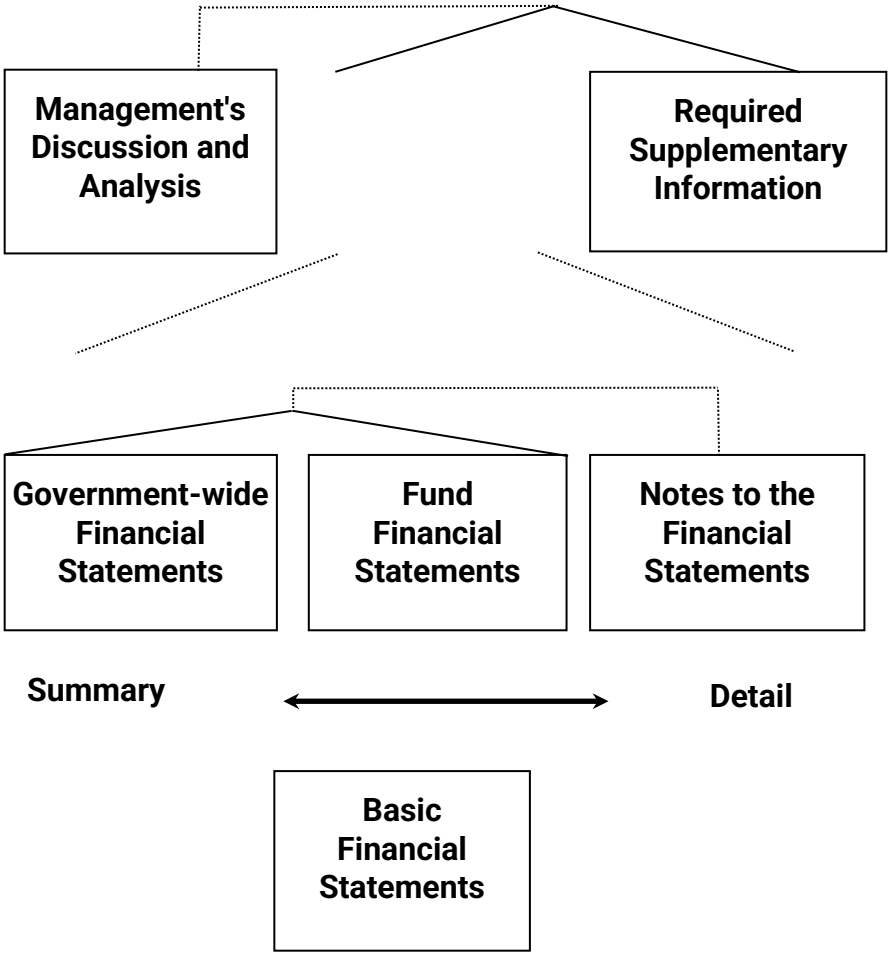
Management's Discussion and Analysis

As management of the Independent School District No. 281 (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2026.

Overview of the Financial Statements

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

Organization of Independent School District No. 281
Annual Financial Report



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

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

		Fund Financial Statements		
	District-wide Statements	**Governmental Funds**	**Proprietary Funds**	**Fiduciary Funds**
Scope	Entire District (except fiduciary funds)	The activities of the District that are not fiduciary, such as special education and building maintenance	Activities the District operates similar to private businesses.	Instances in which the District administers resources on behalf of someone else, such as scholarship programs and student activities monies
Required financial statements	• Statement of Net Position • Statement of Activities	• Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances	• Statement of Net Position • Statements of Revenues, Expenses, and Changes in Net Position • Statement of Cash Flows	• Statement of Fiduciary Net Position • Statement of Changes in Fiduciary Net Position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid	Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included	All deferred outflows/inflows of resources, regardless of when cash is received or paid	All deferred outflows/inflows of resources, regardless of when cash is received or paid
Type of inflow/out flow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions and deductions during the year, regardless of when cash is received or paid

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

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

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

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

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

The district-wide financial statements start on page 38 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

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

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

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

The basic governmental fund financial statements start on page 42 of this report.

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

The basic proprietary fund financial statements start on page 46 of this report.

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

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

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

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Independent School District No. 281's share of net pension liabilities (assets) for defined benefit plans, schedules of contributions, and progress in funding its obligation to provide pension and other postemployment benefits to its employees and a budgetary comparison schedule. Required supplementary information can be found starting on page 86 of this report.

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

District-wide Financial Analysis

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

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

Independent School District No. 281's Net Position

	2026	2025	Increase (Decrease)
Assets			
Current and other assets	$ 136,743,364	$ 131,287,805	$ 5,455,559
Capital assets	282,189,241	296,423,803	(14,234,562)
Total Assets	418,932,605	427,711,608	(8,779,003)
Deferred Outflows of Resources	23,597,179	28,156,415	(4,559,236)
Liabilities			
Noncurrent liabilities outstanding	297,945,290	334,702,828	(36,757,538)
Other liabilities	18,982,582	14,012,816	4,969,766
Total Liabilities	316,927,872	348,715,644	(31,787,772)
Deferred Inflows of Resources	114,615,679	106,685,262	7,930,417
Net Position			
Net investment in capital assets	98,161,394	90,691,187	7,470,207
Restricted	26,171,866	33,101,028	(6,929,162)
Unrestricted	(113,347,027)	(123,325,098)	9,978,071
Total Net Position	$ 10,986,233	$ 467,117	$ 10,519,116
Net Position as a Percent of Total			
Net Investment in Capital Assets	894 %	19,415 %	
Restricted	238	7,086	
Unrestricted	(1,032)	(26,401)	
	100 %	100 %	

As shown in the table above, as of June 30, 2026, the District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources. The following sections of the MD&A analyze the finances of the governmental activities.

Governmental Activities. Governmental activities increased the District's net position, as shown below.

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

	2026	2025	Increase (Decrease)
Revenues			
Program Revenues			
Charges for services	$ 6,156,133	$ 6,016,113	$ 140,020
Operating grants and contributions	64,194,134	51,990,906	12,203,228
General Revenues			
Property taxes	79,044,699	76,047,360	2,997,339
State aid-formula grants	108,255,607	113,445,722	(5,190,115)
Other	2,396,245	12,102,199	(9,705,954)
Total Revenues	260,046,818	259,602,300	444,518
Expenses			
Administration	7,946,544	8,772,844	(826,300)
District support services	8,309,541	8,343,050	(33,509)
Elementary and secondary regular instruction	78,205,782	89,297,184	(11,091,402)
Vocational education instruction	1,528,239	1,238,505	289,734
Special education instruction	44,568,978	44,130,900	438,078
Community education and services	11,812,346	12,661,388	(849,042)
Instructional support services	12,548,628	14,211,492	(1,662,864)
Pupil support services	26,770,505	30,038,145	(3,267,640)
Food service	8,543,620	8,559,135	(15,515)
Sites and buildings	41,048,700	39,294,444	1,754,256
Fiscal and other fixed cost programs	845,922	878,333	(32,411)
Interest and fiscal charges on long-term debt	7,398,897	6,915,877	483,020
Total Expenses	249,527,702	264,341,297	(14,813,595)
Change in Net Position	10,519,116	(4,738,997)	15,258,113
Net Position, July 1	467,117	5,206,114	(4,738,997)
Net Position, June 30	$ 10,986,233	$ 467,117	$ 10,519,116

Key elements of this increase are as follows:

- Increases in operating grants and contributions
- Decreases in elementary and secondary regular instruction expenses
- Decreases in pupil support services expenses

Increases in operating grants and contributions

Increase is primarily due to more special education instruction grants and contributions compared to fiscal year 2025.

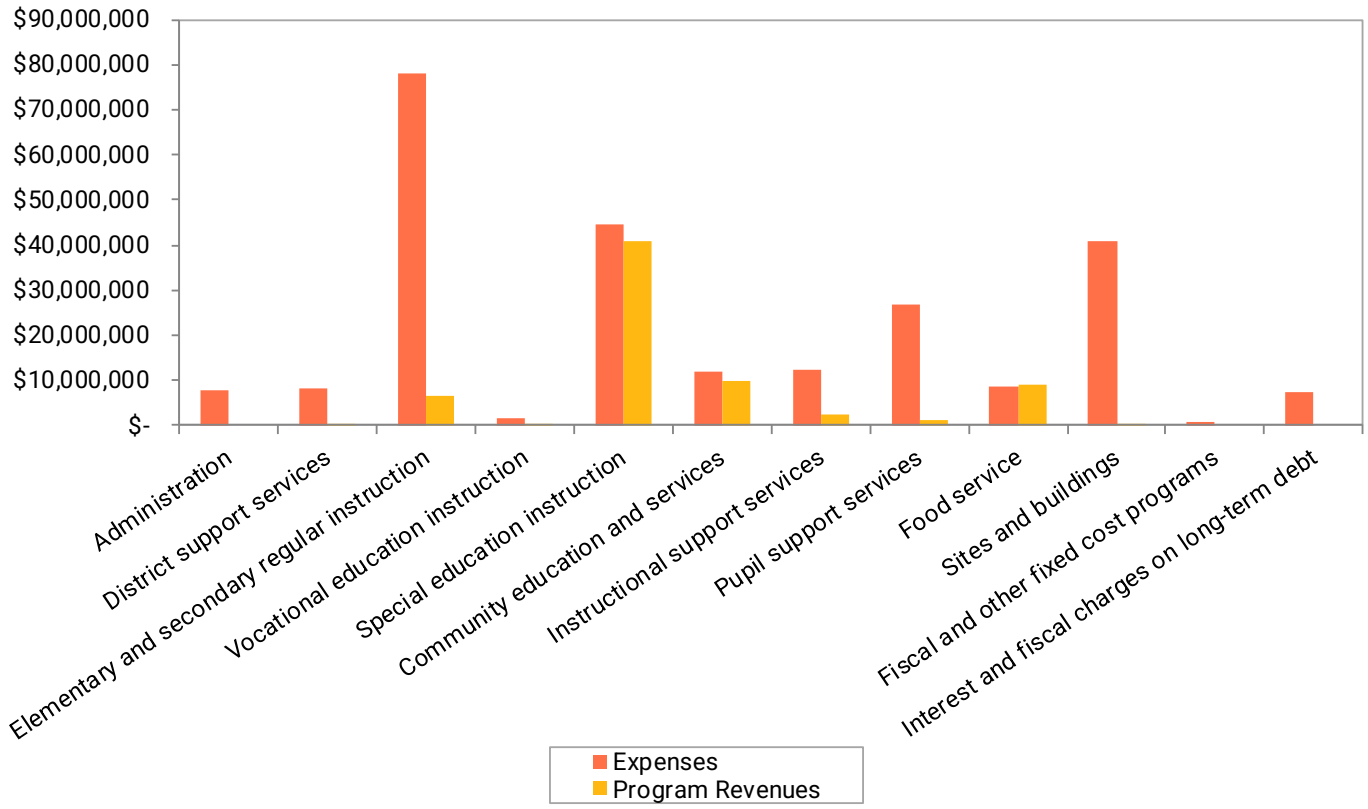
Decreases in elementary and secondary regular instruction expenses

Decrease is primarily due to less salary and benefit expenses compared to fiscal year 2025. As well as favorable adjustments related to pension liabilities and compensated absences.

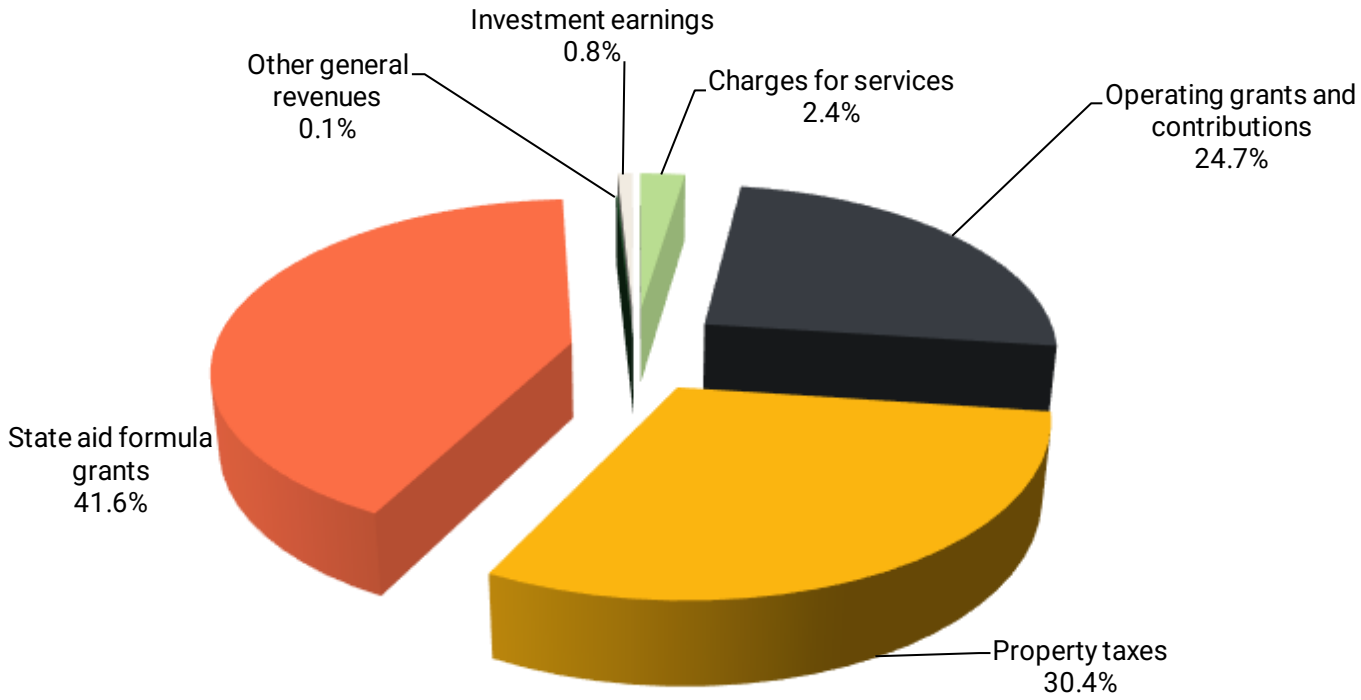
Decreases in pupil support services expenses

Decrease is primarily due to less salary and benefit expenses as well as supplies and materials expenses compared to fiscal year 2025. As well as favorable adjustments related to pension liabilities and compensated absences.

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities



Financial Analysis of the Government's Funds

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

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

	General Fund	Debt Service	Building Construction	Other Governmental Funds	Total	Prior Year Total	Increase/ (Decrease)
Fund Balances							
Nonspendable	$ 1,096,596	$ -	$ 100,714	$ 69,600	$ 1,266,910	$ 1,328,886	$ (61,976)
Restricted	15,901,482	3,145,832	14,202,807	9,553,446	42,803,567	47,344,208	(4,540,641)
Unassigned	(7,642,269)	-	-	-	(7,642,269)	(10,768,016)	3,125,747
Total	$ 9,355,809	$ 3,145,832	$ 14,303,521	$ 9,623,046	$ 36,428,208	$ 37,905,078	$ (1,476,870)

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

The General fund is the chief operating fund of the District. At the end of the current year, unassigned fund balance of the General fund was in deficit, while total fund balance was $9,355,809. As a measure of the General fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents a deficit of 3.70 percent of expenditures while total fund balance represents 4.50 percent of that same amount.

	Current Year Ending Balance	Prior Year Ending Balance	Increase/ (Decrease)
General Fund Fund Balances			
Nonspendable	$ 1,096,596	$ 1,246,363	$ (149,767)
Restricted	15,901,482	14,826,788	1,074,694
Unassigned	(7,642,269)	(10,768,016)	3,125,747
Total General Fund Balances	$ 9,355,809	$ 5,305,135	$ 4,050,674
General Fund expenditures	$ 207,684,387	$ 215,513,343	
Unassigned as a percent of expenditures	-3.7%	-5.0%	
Total Fund Balance as a percent of expenditures	4.5%	2.5%	

Other Major Funds

Other Major Funds	Fund Balance June 30, 2026	Fund Balance June 30, 2025	Increase (Decrease)
Debt Service The Debt Service fund balance increase due to property tax levies in excess of debt payments. The District levies in accordance with state statute.	$ 3,145,832	$ 2,304,090	$ 841,742
Building Construction The Building Construction fund balance decreased from the previous year due to the construction costs on various projects.	$ 14,303,521	$ 21,812,029	$ (7,508,508)

Capital Asset and Debt Administration

Capital Assets. The District's investment in capital assets for its governmental activities as of June 30, 2026, amounts to $282,189,241 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements and machinery and equipment. The following is a schedule of capital assets as of June 30, 2026.

Significant asset additions for fiscal year 2026 related to building improvement projects at various school sites.

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

	2026	2025	Increase (Decrease)
Land	$ 1,218,930	$ 1,218,930	$ -
Construction in Progress	2,932,471	3,247,088	(314,617)
Buildings and Improvements	5,998,183	5,630,750	367,433
Equipment	10,657,233	11,221,613	(564,380)
Building (right to use)	255,792,480	268,533,170	(12,740,690)
Vehicles (right to use)	5,589,944	6,572,252	(982,308)
Total	$ 282,189,241	$ 296,423,803	$ (14,234,562)

Additional information on the District's capital assets can be found in Note 3D on page 63 of this report.

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

	2026	2025	Increase (Decrease)
General obligation bonds	$ 176,750,000	$ 194,150,000	$ (17,400,000)
Certificates of participation	3,515,000	4,175,000	(660,000)
Bond premium	7,386,366	8,435,957	(1,049,591)
Financed purchase	1,868,643	2,388,805	(520,162)
Lease Payable	6,312,021	7,172,681	(860,660)
Total	$ 195,832,030	$ 216,322,443	$ (20,490,413)

The District's total long-term debt decreased $20,490,413. The main reason for the decrease was due to scheduled debt payments.

Additional information on the District's long-term debt can be found in Note 3E starting on page 64 of this report.

Requests for Information

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

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DISTRICT-WIDE FINANCIAL STATEMENTS

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

FOR THE YEAR ENDED
JUNE 30, 2026

Independent School District No. 281
New Hope, Minnesota
Statement of Net Position
June 30, 2026

	Governmental Activities
Assets	
Cash and temporary investments	$ 70,740,711
Receivables	
Taxes	38,530,533
Accounts	2,474,917
Interest	397,446
Due from other governments	418,434
Due from the Department of Education	14,853,092
Due from the Federal Government	1,456,656
Due from post-employment benefits trust	716,285
Inventory	255,935
Prepaid items	1,164,560
Net other post employment benefit asset	5,734,795
Capital assets	
Land and construction in progress	4,151,401
Buildings, improvements and equipment (net of accumulated depreciation / amortization)	278,037,840
Total Assets	418,932,605
Deferred Outflows of Resources	
Deferred pension resources	22,993,271
Deferred other post employment benefit resources	603,908
Total Deferred Outflows of Resources	23,597,179
Liabilities	
Salaries and wages payable	7,160,004
Severance payable	25,184
Accounts and other payables	8,513,669
Accrued interest payable	2,666,839
Due to other governments	371,379
Unearned revenue	245,507
Noncurrent liabilities	
Due within one year	
Long-term liabilities	21,567,385
Due in more than one year	
Long-term liabilities	186,727,952
Net pension liability	89,649,953
Total Liabilities	316,927,872
Deferred Inflows of Resources	
Property taxes levied for subsequent year	76,526,063
Deferred pension resources	37,193,397
Deferred other post employment benefit resources	896,219
Total Deferred Inflows of Resources	114,615,679
Net Position	
Net investment in capital assets	98,161,394
Restricted for	
Educational purposes	15,901,482
Food service	6,218,306
Community service	3,366,507
Debt service	685,571
Unrestricted	(113,347,027)
Total Net Position	$ 10,986,233

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

Independent School District No. 281
New Hope, Minnesota
Statement of Activities
For the Year Ended June 30, 2026

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities					
Administration	$ 7,946,544	$ -	$ -	$ -	$ (7,946,544)
District support services	8,309,541	64,669	-	-	(8,244,872)
Elementary and secondary regular instruction	78,205,782	1,032,022	5,473,845	-	(71,699,915)
Vocational education instruction	1,528,239	-	49,137	-	(1,479,102)
Special education instruction	44,568,978	6,207	40,772,931	-	(3,789,840)
Community education and services	11,812,346	4,669,501	5,343,518	-	(1,799,327)
Instructional support services	12,548,628	6,614	2,595,816	-	(9,946,198)
Pupil support services	26,770,505	111,955	1,051,505	-	(25,607,045)
Food service	8,543,620	248,837	8,906,857	-	612,074
Sites and buildings	41,048,700	16,328	525	-	(41,031,847)
Fiscal and other fixed cost programs	845,922	-	-	-	(845,922)
Interest and fiscal charges on long term debt	7,398,897	-	-	-	(7,398,897)
Total Governmental Activities	$ 249,527,702	$ 6,156,133	$ 64,194,134	$ -	(179,177,435)
General Revenues					
Taxes					
Property taxes, levied for general purpose					51,682,238
Property taxes, levied for community service					2,597,697
Property taxes, levied for debt service					24,764,764
State aid-formula grants					108,255,607
Other general revenues					86,333
Investment earnings					2,167,886
Insurance recovery					21,998
Sale of capital assets					120,028
Total General Revenues					189,696,551
Change in Net Position					10,519,116
Net Position, July 1					467,117
Net Position, June 30					$ 10,986,233

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

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FUND FINANCIAL STATEMENTS

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

FOR THE YEAR ENDED
JUNE 30, 2026

Independent School District No. 281
New Hope, Minnesota
Balance Sheet
Governmental Funds
June 30, 2026

	General	Debt Service	Building Construction	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and temporary investments	$ 26,609,476	$ 15,571,330	$ 16,338,254	$ 10,610,727	$ 69,129,787
Receivables					
Taxes	26,599,207	10,423,483	-	1,507,843	38,530,533
Accounts	235,305	-	-	324,293	559,598
Interest	32,967	-	364,479		397,446
Due from other governments	239,458	-	-	178,976	418,434
Due from the Department of Education	14,370,997	90,012	-	392,083	14,853,092
Due from the Federal Government	1,292,794	-	-	163,862	1,456,656
Due from post-employment benefits trust	716,285	-	-	-	716,285
Inventory	187,236	-	-	68,699	255,935
Prepaid items	909,360	-	100,714	901	1,010,975
Total Assets	$ 71,193,085	$ 26,084,825	$ 16,803,447	$ 13,247,384	$ 127,328,741
Liabilities					
Salaries and wages payable	$ 6,724,965	$ -	$ 588	$ 434,451	$ 7,160,004
Severance payable	25,184	-	-	-	25,184
Accounts and other payables	3,296,776	-	2,499,338	122,237	5,918,351
Due to other governments	370,379	-	-	1,000	371,379
Unearned revenue	-	-	-	245,507	245,507
Total Liabilities	10,417,304	-	2,499,926	803,195	13,720,425
Deferred Inflows of Resources					
Unavailable revenue - delinquent property taxes	426,235	206,578	-	21,232	654,045
Property taxes levied for subsequent year	50,993,737	22,732,415	-	2,799,911	76,526,063
Total Deferred Inflows of Resources	51,419,972	22,938,993	-	2,821,143	77,180,108
Fund Balances					
Nonspendable	1,096,596	-	100,714	69,600	1,266,910
Restricted	15,901,482	3,145,832	14,202,807	9,553,446	42,803,567
Unassigned	(7,642,269)	-	-	-	(7,642,269)
Total Fund Balances	9,355,809	3,145,832	14,303,521	9,623,046	36,428,208
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 71,193,085	$ 26,084,825	$ 16,803,447	$ 13,247,384	$ 127,328,741

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

Independent School District No. 281
New Hope, Minnesota
Reconciliation of the Balance Sheet
to the Statement of Net Position
Governmental Funds
June 30, 2026

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

Total Fund Balances - Governmental Funds	$ 36,428,208
Long-term assets from net other post employment benefits reported in governmental activities are not financial resources and therefore are not reported as assets in the funds.	5,734,795
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	
Cost of capital assets	635,457,453
Less: accumulated depreciation / amortization	(353,268,212)
Noncurrent liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Noncurrent liabilities at year-end consist of	
Compensated absences	(12,463,307)
Leases and financed purchases payable	(8,180,664)
Bonds payable	(180,265,000)
Bond premium net of accumulated amortization	(7,386,366)
Net pension liability	(89,649,953)
Internal service funds are used by management to charge the cost of dental premiums to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	1,084,510
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.	654,045
Governmental funds do not report long-term amounts due for other post employment benefits.	
Deferred outflows of other postemployment benefits	603,908
Deferred inflows of other postemployment benefits	(896,219)
Governmental funds do not report long-term amounts due for pensions.	
Deferred outflows of pension resources	22,993,271
Deferred inflows of pension resources	(37,193,397)
Governmental funds do not report a liability for accrued interest until due and payable.	(2,666,839)
Total Net Position - Governmental Activities	$ 10,986,233

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

Independent School District No. 281
New Hope, Minnesota
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2026

	General	Debt Service	Building Construction	Other Governmental Funds	Total
Revenues					
Local property tax levies	$ 51,626,640	$ 24,764,710	$ -	$ 2,597,697	$ 78,989,047
Other local revenue					
Investment earnings	753,033	315,148	762,945	305,949	2,137,075
Other	3,959,015	-	-	5,911,789	9,870,804
Revenue from state sources	149,006,878	900,117	-	6,657,023	156,564,018
Revenue from federal sources	6,204,740	-	-	6,602,910	12,807,650
Total Revenues	211,550,306	25,979,975	762,945	22,075,368	260,368,594
Expenditures					
Current					
Administration	8,177,380	-	-	-	8,177,380
District support services	7,009,761	-	-	-	7,009,761
Elementary and secondary regular instruction	80,348,998	-	-	-	80,348,998
Vocational education instruction	1,537,712	-	-	-	1,537,712
Special education instruction	45,500,561	-	-	-	45,500,561
Community education and services	49,721	-	-	12,328,262	12,377,983
Instructional support services	12,790,833	-	-	-	12,790,833
Pupil support services	27,197,551	-	-	-	27,197,551
Food service	-	-	-	8,481,627	8,481,627
Sites and buildings	16,443,129	-	3,088,937	-	19,532,066
Fiscal and other fixed cost programs	845,922	-	-	-	845,922
Total current	199,901,568	-	3,088,937	20,809,889	223,800,394
Capital outlay					
District support services	1,423,807	-	-	-	1,423,807
Elementary and secondary regular instruction	328,880	-	-	-	328,880
Vocational education instruction	8,837	-	-	-	8,837
Special education instruction	67,199	-	-	-	67,199
Community education and services	-	-	-	64,264	64,264
Instructional support services	27,040	-	-	-	27,040
Pupil support services	49,476	-	-	-	49,476
Food service	-	-	-	61,993	61,993
Sites and buildings	4,167,395	-	5,182,516	-	9,349,911
Total capital outlay	6,072,634	-	5,182,516	126,257	11,381,407
Debt service					
Principal	1,380,822	18,060,000	-	-	19,440,822
Interest and other	329,363	7,070,583	-	-	7,399,946
Bond issuance costs	-	7,650	-	-	7,650
Total debt service	1,710,185	25,138,233	-	-	26,848,418
Total Expenditures	207,684,387	25,138,233	8,271,453	20,936,146	262,030,219
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,865,919	841,742	(7,508,508)	1,139,222	(1,661,625)
Other Financing Sources (Uses)					
Sale of capital assets	162,757	-	-	-	162,757
Insurance Recovery	21,998	-	-	-	21,998
Total Other Financing Sources (Uses)	184,755	-	-	-	184,755
Net Change in Fund Balances	4,050,674	841,742	(7,508,508)	1,139,222	(1,476,870)
Fund Balances, July 1	5,305,135	2,304,090	21,812,029	8,483,824	37,905,078
Fund Balances, June 30	$ 9,355,809	$ 3,145,832	$ 14,303,521	$ 9,623,046	$ 36,428,208

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

Independent School District No. 281
New Hope, Minnesota
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances
to the Statement of Activities
Governmental Funds
For the Year Ended June 30, 2026

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

Total Net Change in Fund Balances - Governmental Funds	$ (1,476,870)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation/amortization expense.	
Capital outlay	10,725,074
Depreciation/amortization	(24,916,742)
Governmental funds report a gain (loss) on sale of capital assets to the extent of cash exchanged, whereas the disposition of the assets book value is included in the total gain (loss) in the statement of activities.	
Book value of disposal of capital assets	(42,894)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The amounts below are the effects of these differences in the treatment of long-term debt and related items.	
Principal repayments on bonds	18,060,000
Principal repayments on financed purchase agreements	520,162
Lease payments	860,660
Amortization of bond premiums, discounts, and gain on refunded debt	1,049,591
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	(89,065)
Long-term pension activity is not reported in governmental funds.	
Pension expense	2,058,625
Pension revenue	(548,882)
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.	54,434
Internal service funds are used by management to charge the costs of dental premiums to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	1,493,677
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Compensated absences	2,896,271
Other post employment benefits	(124,925)
Change in Net Position - Governmental Activities	$ 10,519,116

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

Independent School District No. 281
New Hope, Minnesota
Statement of Net Position
Internal Service Funds
June 30, 2026

Current Assets	
Cash and temporary investments	$ 1,610,924
Accounts receivable	1,915,319
Prepaid items	153,585
Total Assets	3,679,828
Current Liabilities	
Claims payable	2,595,318
Net Position	
Unrestricted	$ 1,084,510

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

Independent School District No. 281
New Hope, Minnesota
Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2026

Operating Revenues	
Charges to other funds	
Contributions from governmental funds	$ 22,187,498
Operating Expenses	
Dental Benefit Claims	1,285,226
Health Benefit Claims	19,439,406
Total operating expenses	20,724,632
Operating Income	1,462,866
Nonoperating Revenues	
Interest earned on investments	30,811
Change in Net Position	1,493,677
Net Position, July 1	(409,167)
Net Position, June 30	$ 1,084,510

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

Independent School District No. 281
New Hope, Minnesota
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2026

Cash Flows from Operating Activities	
Receipts from interfund premiums	$ 20,272,179
Payments for dental claims	(1,245,743)
Payments for health claims	(19,246,964)
Net Cash Provided (Used) by Operating Activities	(220,528)
Cash Flows from Investing and Financing Activities	
Interest received on investments	30,811
Net Increase (Decrease) in Cash and Cash Equivalents	(189,717)
Cash and Cash Equivalents, July 1	1,800,641
Cash and Cash Equivalents, June 30	$ 1,610,924
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	$ 1,462,866
Adjustments to reconcile operating income to net cash provided (used) by operating activities	
Increase (Decrease) in assets	
Accounts receivable	(1,915,319)
Prepaid items	(16,687)
(Increase) Decrease in liabilities	
Accounts payable	248,612
Net Cash Provided (Used) by Operating Activities	$ (220,528)

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

Independent School District No. 281
New Hope, Minnesota
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2026

	Other Post Employee Benefit Trust Funds
Assets	
Investments	
Mutual funds	$ 13,740,549
Liabilities	
Due to other funds	716,285
Net Position	
Held in trust for employee benefits	$ 13,024,264

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

Independent School District No. 281
New Hope, Minnesota
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2026

	Other Post Employee Benefit Trust Funds
Additions	
Investment earnings	$ 1,238,678
Less: investment costs	(30,618)
Net investment income	1,208,060
Deductions	
Retirement benefits	716,285
Change in Net Position	491,775
Net Position, July 1	12,532,489
Net Position, June 30	$ 13,024,264

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

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

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

B. District-wide and Fund Financial Statements

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

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

Description of Funds

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

Major Governmental Funds

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

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

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

Nonmajor Governmental Funds

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Proprietary Fund

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

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

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

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

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

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

Deposits and Investments

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

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

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

1. Direct obligations or obligations guaranteed by the United States or its agencies.

2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and having received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.

3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.

4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.

5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.

6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.

7. Commercial paper issued by United States corporations or their Canadian subsidiaries, of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.

Note 1: Summary of Significant Accounting Policies (Continued)

8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding $10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.

9. Guaranteed Investment Contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

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

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

Property Taxes

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

Statutory funding formulas determine the majority of the District revenue in the General and special revenue funds. This revenue is divided between property taxes and State aids by the legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift." The remaining portion of taxes collectible in 2026 is recorded as deferred inflow of resources, property taxes levied for subsequent year.

Current property taxes receivable is the uncollected portion of the taxes levied in 2025 and collectible in 2026. This levy is offset with a deferred inflow of resources, property taxes levied for subsequent year. Delinquent property taxes receivable is the uncollected portion of the taxes levied prior to 2025 and not yet collected. Delinquent property taxes receivable is offset with a deferred inflow of resources, unavailable revenue delinquent property taxes.

Due from the Department of Education and Federal Government

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

Note 1: Summary of Significant Accounting Policies (Continued)

Receivables and Payables

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

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

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

Inventories and Prepaid Items

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

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

Net Other Postemployment Benefit Asset

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

Capital Assets

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

Deferred Outflows of Resources

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

Pensions

Teachers Retirement Association (TRA)

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

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

Public Employees Retirement Association (PERA)

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

	GERP	TRA	Total All Plans
District's proportionate share	$ (298,995)	$ 9,515,375	$ 9,216,380
Proportionate share of State's contribution	(46,942)	(119,705)	(166,647)
Total pension expense	$ (345,937)	$ 9,395,670	$ 9,049,733

Compensated Absences Payable

Under the terms of collectively bargained contracts, eligible employees accrue vacation and sick leave at varying rates as specified by contract, portions of which may be carried over to future years. Employees are reimbursed for any unused, accrued vacation upon termination. Compensated absences are accrued in the governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end. Unused vacation and sick time is accrued as it is earned in the government-wide financial statements. In fiscal year 2026 the District completed an actuarial valuation to determine the liability under GASB Statement No. 101.

Deferred Inflows of Resources

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

Long-term Obligations

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Self-Insurance

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

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

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

Fiscal Year Ended June 30,	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2024	$ 23,886	$ 1,321,789	$ 1,319,107	$ 26,568
2025	26,568	1,365,602	1,369,437	22,733
2026	22,733	1,285,226	1,245,743	62,216

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

Fiscal Year Ended June 30,	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2024	$ 2,438,003	$ 21,208,001	$ 20,640,042	$ 3,005,962
2025	3,005,962	20,902,032	21,584,021	2,323,973
2026	2,323,973	19,439,406	19,230,277	2,533,102

Net Position

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

a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.

b. Restricted net position - Consists of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

c. Unrestricted net position - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets”.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Balance

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

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

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

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

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

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

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

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

Note 2: Stewardship, Compliance and Accountability

A. Budgetary Information

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

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

Note 2: Stewardship, Compliance and Accountability (Continued)

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

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

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2026, expenditures exceeded appropriations in the following funds:

Fund	Budget	Actual	Excess of Expenditures Over Appropriations
Major			
Capital Projects	$ 6,859,444	$ 8,271,453	$ 1,412,009
Debt Service	25,138,158	25,138,233	75

The excess of expenditures over appropriations were funded by revenues in excess of budget and available fund balance.

Note 3: Detailed Notes on All Funds

A. Deposits and Investments

Deposits

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

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

Note 3: Detailed Notes on All Funds (Continued)

Authorized collateral in lieu of a corporate surety bond includes:

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

At year end the District's carrying amount of deposits was $7,397,178 and the bank balance was $9,065,299. Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the government entity. The collateral coverage was sufficient for 2026.

Investments

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

Types of Investments	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	6/30/2026	Fair Value Measurement Using Level 1	Level 2	Level 3
Pooled Investments at Net Asset Value (NAV)						
MN Trust TERM Series	N/A	Less than 1 year	$ 63,343,533	$ -	$ -	$ -
Broker Money Market	N/A	Less than 1 year	13,740,549	-	-	-
Total Investments			$ 77,084,082	$ -	$ -	$ -

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

Note 3: Detailed Notes on All Funds (Continued)

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

- *Credit Risk*. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota statutes limit the District's investments to the list on page 64 of the notes.

- *Custodial Credit Risk*. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

- *Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

- *Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

- *Foreign Currency Risk.* Foreign currency risk is the financial risk arising from fluctuations in the value of a base currency against a foreign currency in which an asset or obligation is held.

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

Carrying Amount of Deposits	$ 7,397,178
Carrying Amount of Investments	77,084,082
Total Carrying Amount	$ 84,481,260
As Reported in the Basic Financial Statements	
Statement of net position	
Cash and temporary investments	$ 70,740,711
Statement of fiduciary net position	
Cash and temporary investments	13,740,549
Total Cash and Temporary Investments	$ 84,481,260

B. Interfund Receivables and Payables

Receivable Fund	Payable Fund	Amount
Primary Government	Custodial Fund	
General	OPEB Irrevocable Trust Fund	$ 716,285

The amounts due from OPEB Irrevocable Trust fund represent health insurance costs set to be paid back to the General fund as of June 30, 2026.

Note 3: Detailed Notes on All Funds (Continued)

C. Property Taxes

Current property taxes receivable are recorded for uncollected taxes levied in 2025 and payable in 2026. The total levy is deferred for subsequent years' operations.

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

	Major Funds		Other Governmental Funds	Total
	General	Debt Service		
Current Taxes	$ 26,076,125	$ 10,168,395	$ 1,481,542	$ 37,726,062
Delinquent Taxes	523,082	255,088	26,301	804,471
Total Reported Taxes Receivable	$ 26,599,207	$ 10,423,483	$ 1,507,843	$ 38,530,533

D. Capital Assets

Capital asset activity for the year ended June 30, 2026 was as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets not Being Depreciated / Amortized				
Land	$ 1,218,930	$ -	$ -	$ 1,218,930
Construction in progress	3,247,088	5,651,291	(5,965,908)	2,932,471
Total Capital Assets, not Being Depreciated / Amortized	4,466,018	5,651,291	(5,965,908)	4,151,401
Capital Assets Being Depreciated / Amortized				
Buildings and improvements	12,818,459	812,313	-	13,630,772
Equipment	45,836,598	3,356,865	(770,963)	48,422,500
Buildings	552,657,242	6,870,513	-	559,527,755
Buildings and improvements (right to use)	9,725,025	-	-	9,725,025
Total Capital Assets Being Depreciated / Amortized	621,037,324	11,039,691	(770,963)	631,306,052
Less Accumulated Depreciation / Amortized for				
Buildings and improvements	(7,187,709)	(444,880)	-	(7,632,589)
Equipment	(35,566,814)	(2,926,522)	728,069	(37,765,267)
Buildings	(283,141,761)	(20,593,514)	-	(303,735,275)
Buildings and improvements (right to use)	(3,183,255)	(951,826)	-	(4,135,081)
Total Accumulated Depreciation / Amortization	(329,079,539)	(24,916,742)	728,069	(353,268,212)
Total Capital Assets Being Depreciated / Amortized, Net	291,957,785	(13,877,051)	(42,894)	278,037,840
Governmental Activities Capital Assets, Net	$ 296,423,803	$ (8,225,760)	$ (6,008,802)	$ 282,189,241

Note 3: Detailed Notes on All Funds (Continued)

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

Administration	$ 1,115
District support services	1,196,768
Elementary and secondary regular instruction	134,097
Vocational education instruction	3,297
Special education instruction	20,365
Pupil support services	273,816
Instructional Support	27,197
Sites and Buildings	23,260,087
Total Depreciation / Amortization Expense - Governmental Activities	$ 24,916,742

Construction Commitments

The District is committed to a number of contracts for the construction and improvement of various district properties. At June 30, 2026, the remaining commitment under these contracts is approximately $9,267,276.

E. Long-term Liabilities

Lease Payable

Liabilities related to Leases as of June 30, 2026 :

Description	Total Lease Liability	Interest Rate	Issue Date	Final Maturity	Balance at Year End
Building Lease - 5420-5440 HWY 169	$ 3,807,083	2.95 %	04/01/23	05/31/33	$ 2,869,660
Building Lease - Crystal Learning CTR	5,917,942	3.72	09/06/16	09/30/31	3,442,361
Total					$ 6,312,021

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

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

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

Year Ending June 30,	Leases Payable Principal	Interest	Total
2027	$ 916,494	$ 215,049	$ 1,131,543
2028	974,304	181,001	1,155,305
2029	1,035,612	143,844	1,179,456
2030	1,099,123	104,883	1,204,006
2031	1,985,063	29,762	2,014,825
2032	301,425	9,199	310,624
Total	$ 6,312,021	$ 683,738	$ 6,995,759

Note 3: Detailed Notes on All Funds (Continued)

General Obligation Bonds

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

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

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End	Due within One Year
G.O. Alternative Facility						
Series 2015A	$ 17,100,000	3.00 - 4.00 %	8/25/2015	2/1/2028	$ 10,500,000	$ 5,500,000
Series 2016C	40,800,000	2.00 - 3.00	6/1/2016	2/1/2032	40,800,000	3,720,000
Series 2018A	14,200,000	3.00 - 5.00	5/30/2018	2/1/2032	8,290,000	555,000
Series 2019B	16,605,000	3.00 - 5.00	12/19/2019	2/1/2040	13,345,000	510,000
Series 2020A	16,760,000	2.00 - 4.00	11/19/2020	2/1/2041	15,915,000	875,000
Series 2021A	21,200,000	2.00 - 5.00	10/21/2021	2/1/2042	20,030,000	645,000
Series 2022A	18,060,000	4.375 - 5.000	10/27/2022	2/1/2040	17,475,000	665,000
Series 2023A	19,260,000	4.125 - 5.000	11/9/2023	2/1/2044	19,260,000	-
Series 2024A	18,475,000	4.000- 5.000	11/18/2024	2/1/2045	18,225,000	-
G.O. Refunding Bonds						
Series 2016B (2006B)	4,655,000	2.00 - 5.00	6/1/2016	2/1/2027	850,000	850,000
Series 2017A (2008A and 2008B)	9,045,000	2.00 - 5.00	5/24/2017	2/1/2029	3,265,000	1,305,000
Series 2020B (2011A and 2012A)	13,270,000	2.00 - 5.00	11/19/2020	2/1/2032	3,525,000	540,000
G.O. Capital Bonds						
Series 2016A Capital Bonds	8,910,000	2.00 - 4.00	3/9/2016	2/1/2031	5,270,000	915,000
Certificates of Participation						
2016D	9,535,000	2.00 - 2.500	7/19/2016	4/1/2031	3,515,000	660,000
Total Bonds					$ 180,265,000	$ 16,740,000

Annual debt service requirements to maturity for general obligation bonds and certificates of participation are as follows:

Year Ending June 30,	General Obligation Bonds Principal	General Obligation Bonds Interest	Certificates of Participation Principal	Certificates of Participation Interest	Total
2027	$ 16,080,000	$ 6,262,114	$ 675,000	$ 80,156	$ 23,097,270
2028	16,635,000	5,714,714	685,000	66,656	23,101,370
2029	17,185,000	5,161,546	700,000	52,100	23,098,646
2030	17,775,000	4,564,846	720,000	35,476	23,095,322
2031	18,370,000	3,968,146	735,000	18,376	23,091,522
2032 - 2036	40,215,000	13,495,230	-	-	53,710,230
2037 - 2041	37,365,000	6,520,160	-	-	43,885,160
2042 - 2046	13,125,000	1,180,884	-	-	14,305,884
Total	$ 176,750,000	$ 46,867,640	$ 3,515,000	$ 252,764	$ 227,385,404

Financed Purchases

Description	Total Lease Liability	Interest Rate	Issue Date	Payment Terms	Payment Amount	Balance at Year End
Pilgrim Lane Addition	$ 1,942,000	2.49 %	10/27/16	183 Months	$ 10,612	$ 869,681
SEA Addition	1,701,000	3.04	06/01/17	176 Months	9,665	766,064
Daimler Buses	1,050,060	5.35	08/01/23	36 Months	304,447	232,898
Total						$ 1,868,643

Note 3: Detailed Notes on All Funds (Continued)

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

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

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

Year Ending June 30,	Financed Purchases Principal	Interest	Total
2027	$ 487,272	$ 56,635	$ 543,907
2028	261,406	36,177	297,583
2029	268,635	28,947	297,582
2030	276,066	21,517	297,583
2031	283,706	13,878	297,584
2032	291,558	6,026	297,584
Total	$ 1,868,643	$ 163,180	$ 2,031,823

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2026 was as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
General obligation bonds	$ 194,150,000	$ -	$ (17,400,000)	$ 176,750,000	$ 16,080,000
Certificates of participation	4,175,000	-	(660,000)	3,515,000	675,000
Premium on bonds issued	8,435,957	-	(1,049,591)	7,386,366	-
Financed purchase	2,388,805	-	(520,162)	1,868,643	487,272
Leases Payable	7,172,681	-	(860,660)	6,312,021	916,494
Compensated absences payable*	15,359,578	-	(2,896,271)	12,463,307	3,408,619
Governmental Activity Long-term Liabilities	$ 231,682,021	$ -	$ (23,386,684)	$ 208,295,337	$ 21,567,385

*Balances shown net of increases and decreases

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

Note 3: Detailed Notes on All Funds (Continued)

F. Components of Fund Balance

At June 30, 2026, portions of the District's fund balance are not available for appropriation due to not being in spendable form (Nonspendable), legal restrictions (Restricted), Board of Education action (Committed), policy and/or intent (Assigned). The following is a summary of the components of fund balance:

Fund	General	Debt Service	Building Construction	Other Governmental Funds	Total
Nonspendable					
Prepaid items	$ 909,360	$ -	$ 100,714	$ 901	$ 1,010,975
Inventories	187,236	-	-	68,699	255,935
Total Nonspendable	$ 1,096,596	$ -	$ 100,714	$ 69,600	$ 1,266,910
Restricted for					
Educational purposes					
Student activity accounts	$ 47,762	$ -	$ -	$ -	$ 47,762
Scholarships	543,124	-	-	-	543,124
Capital projects levy	6,230,892	-	-	-	6,230,892
Literacy incentive aid	1,287,151	-	-	-	1,287,151
American Indian education	104,447	-	-	-	104,447
Operating capital	3,275,501	-	-	-	3,275,501
Area learning center	571,577	-	-	-	571,577
Long-term facilities maintenance	693,804	-	-	-	693,804
Medical assistance	1,744,746	-	-	-	1,744,746
Quality compensation	364,827	-	-	-	364,827
Gifted and talented	128,945	-	-	-	128,945
Safe schools	486,415	-	-	-	486,415
Student support	422,291	-	-	-	422,291
Early childhood family education	-	-	-	440,427	440,427
School readiness	-	-	-	257,439	257,439
Adult basic education	-	-	-	303,832	303,832
Community education	-	-	-	2,342,982	2,342,982
Community service	-	-	-	59,465	59,465
Debt service	-	3,145,832	-	-	3,145,832
Building construction	-	-	14,202,807	-	14,202,807
Food service	-	-	-	6,149,301	6,149,301
Total Restricted	$ 15,901,482	$ 3,145,832	$ 14,202,807	$ 9,553,446	$ 42,803,567
Unassigned					
General fund	$ (7,642,269)	$ -	$ -	$ -	$ (7,642,269)

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

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

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

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

Restricted for American Indian Education - This amount represents available resources restricted for programs that meet the educational and culturally related academic needs of American Indian students. Revenues are derived from American Indian education aid from the Minnesota Department of Education, as authorized by Minnesota Statutes, section 124D.81, and expenditures are for program costs such as salaries, benefits, supplies and materials.

Note 3: Detailed Notes on All Funds (Continued)

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

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

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

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

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

Restricted for Gifted and Talented – This amount represents available resources restricted for identifying gifted and talented students and providing programs and services that meet their academic needs. Revenues are derived from gifted and talented revenue provided by the State of Minnesota, as authorized by Minnesota Statutes, section 126C.10, subdivision 2b, and expenditures are for program costs such as salaries, benefits, supplies, materials and staff training.

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

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

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

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

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

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

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

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

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

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

Note 4: Defined Benefit Pension Plans - Statewide

A. Teachers Retirement Association (TRA)

1. Plan Description

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

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

2. Benefits Provided

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

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

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

With these provisions:

1. Normal retirement age is 65 with less than 30 years of allowable service and age 60 with 30 or more years of allowable service.
2. Three percent per year early retirement reduction factor for all years under normal retirement age.
3. Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

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

For years of service prior to July 1, 2006, a level formula of 1.7% per year for coordinated members and 2.7% per year for Basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9% per year for coordinated members and 2.7% per year for Basic members applies. An early retirement reduction is applied to members retiring prior to age 65. Beginning June 30, 2025, new reduction factors will apply, including special factors for members retiring at age 60 or later with at least 30 years of service.

Tier II Benefits

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 65 effective July 1, 2024. An early retirement reduction is applied to members retiring before age 65. Beginning June 30, 2025, new reduction factors will apply, including special factors for members retiring at age 60 or later with at least 30 years of service.

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

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

3. Contributions

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for fiscal year 2025 for the Coordinated Plan were 8.00% for the employee and 9.81% for the employer. Basic rates were 11.50% for the employee and 13.81% for the employer. The District's contributions to TRA for the plan’s fiscal year ended June 30, 2026, were $8,656,812. The District’s contributions were equal to the required contributions for each year as set by state statute.

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

4. Actuarial Assumptions

The total pension liability in the July 1, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information	
Experience Studies	* August 2, 2023 (demographic and economic assumptions)
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Investment Rate of Return	7.00%
Price Inflation	2.50%
Wage Growth Rate	2.85% before July 1, 2027 and 3.25% after June 30, 2028.
Projected Salary Increase	2.85% to 8.85% before July 1, 2028 and 3.25% to 9.25% after June 30, 2028.
Cost of Living Adjustment	1% for January 2019 through January 2023, then increasing by 1.0% each year up to 1.5% annually.
Mortality Assumptions	
Pre-retirement	PubT-2010(A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Health Retirees	PubT-2010 (A) Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Beneficiaries	Pub-2010 (A) Contingent Survivor Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.

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

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

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

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

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

Changes in the actuarial assumptions since the 2023 valuation:

- Liability load for inactive non-vested members changed from 9% to 13%
  and the liability load for inactive vested members changed from 7% to 6%.

5. Discount Rate

The discount rate used to measure the total pension liability was 7%. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2025 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

6. Net Pension Liability

On June 30, 2026, the District reported a liability of $76,963,491 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2025. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District.

The District's proportionate share was 1.343% at the end of the measurement period and 1.3926% at the beginning of the year.

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

District's Proportionate Share of Net Pension Liability	$ 76,963,491
State's Proportionate Share of Net Pension Liability Associated with the District	4,779,981
Total	$ 81,743,472

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

For the year ended June 30, 2026, the District recognized pension expense of $9,515,375. It also recognized negative $119,705 as a decrease to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2025, the State of Minnesota contributed $28,462,000 to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the $28,462,000 in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized $382,235 for the year ended June 30, 2026 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	$ 3,549,059	$ 755,862
Changes in Actuarial Assumptions	4,347,412	8,141,281
Net Difference Between Projected and Actual Investment Earnings	-	15,453,830
Changes in Proportion	2,042,194	4,363,650
Contributions Paid to TRA Subsequent to the Measurement Date	8,656,812	-
Total	$ 18,595,477	$ 28,714,623

The $8,656,812 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ending June 30, 2027. Other amounts reported as deferred outflows of resources and (deferred inflows of resources) will be recognized in pension expense as follows:

2027	$ 3,917,785
2028	(9,256,733)
2029	(8,514,952)
2030	(4,469,536)
2031	(452,522)

7. Pension Liability Sensitivity

The following presents the net pension liability of TRA calculated using the discount rate of 7%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6%) or one percentage point higher (8%) than the current rate.

	District's Proportionate Share of Net Pension Liability		
	One Percent Decrease (6%)	Current (7%)	One Percent Increase (8%)
Teachers Retirement Association	$ 145,174,558	$ 76,963,491	$ 20,826,222

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

8. Pension Plan Fiduciary Net Position

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

B. Public Employees Retirement Association (PERA)

1. Plan Description

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

General Employees Retirement Plan (General Plan)

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

2. Benefits Provided

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

General Employees Plan Benefits

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

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

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. The 2025 annual increase was 1.25%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

3. Contributions

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

General Employees Fund Contributions

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2025 and the District was required to contribute 7.50% for General Plan members. The District's contributions to the General Employees Fund for the year ended December 31, 2025, were $2,600,392. The District's contributions were equal to the required contributions as set by state statute.

4. Pension Costs

General Employees Fund Pension Costs

At June 30, 2026, the District reported a liability of $12,686,462 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of $16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled $306,037.

District's proportionate share of the net pension liability	$	12,686,462
State of Minnesota's proportionate share of the net pension liability associated with the District		306,037
Total	$	12,992,499

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.3828% at the end of the measurement period and 0.393% at the beginning of the period.

For the year ended June 30, 2026, the District recognized pension expense of negative $298,995 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional negative $46,942 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $16 million to the General Employees Fund.

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

At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 1,208,742	$ -
Changes in actuarial assumptions	305,670	2,919,111
Net difference between projected and actual investment earnings	-	5,048,064
Changes in proportion	431,836	511,599
Employer contributions subsequent to the measurement date	2,451,546	-
Total	$ 4,397,794	$ 8,478,774

The $2,451,546 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2027. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2027	$ (1,421,458)
2028	(2,321,341)
2029	(1,887,954)
2030	(901,773)

5. Long-term Expected Return on Investment

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

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

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

6. Actuarial Methods and Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2025, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

- Inflation is assumed to be 2.25% for the General Employees Plan.
- Benefit increases after retirement are assumed to be 1.50% for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 11.5% after one year of service to 3% after 27 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2025:

General Employees Fund

Changes in Actuarial Assumptions:
- The combined service annuity loading factors increased from 15% to 19% for vested, terminated members and from 3% to 44% for non-vested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25% to 1.5%.

Changes in Plan Provisions:
- The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1% and 1.75%, beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.5%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1% and 1.5%.

- The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

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

7. Discount Rate

The discount rate used to measure the total pension liability in 2025 was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Plan was projected to be available to make all projected future benefit payments of current plan members. 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.

8. Pension Liability Sensitivity

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

	1 Percent Decrease (6.00%)	Current (7.00%)	1 Percent Increase (8.00%)
General Employees Fund	$ 30,813,425	$ 12,686,462	$ (2,018,585)

9. Pension Plan Fiduciary Net Position

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

Note 5: Postemployment Benefits Other than Pensions

A. Plan Description

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

At June 30, 2026, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	551
Active Plan Members	1,531
Total Plan Members	2,082

B. Funding Policy

Contribution requirements are negotiated between the District and union representatives. The District's employment agreement for certain administrative officials provides for the District to pay the following premium costs for single health and dental coverage. The District has established an Other Postemployment Benefits Trust fund to fund these obligations. For the year ended June 30, 2026, the District's average contribution rate was 0.56 percent of covered-employee payroll.

During the year ended June 30, 2026 the District's inactive plan members received benefits totaling $716,285.

C. Investments

The District's policy regarding the allocation of invested assets is established and may be amended by the School Board. The following was the District's adopted asset allocation policy as of June 30, 2026:

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

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

For the year ended June 30, 2026, the annual money-weighted rate of return on investments, net of investment expense, was 5.20 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

Note 5: Postemployment Benefits Other than Pensions (Continued)

D. Actuarial Methods and Assumptions

The District's net OPEB asset of $5,734,795 was measured as of June 30, 2026 and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of July 1, 2024, rolled forward to June 30, 2026.

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

Discount Rate	5.20%
Expected Long-term Investment Return	5.20%, net of investment expense
20-Year Municipal Bond Yield	4.40%
Inflation Rate	2.50%
Salary Increases	See sample rate in actuarial report
Medical Trend Rate	Pre-65: 6.25% in 2025 grading to 5.00% over 5 years and then to 4.00% over the next 48 years Post-65: 5.00%
Dental Trend Rate	4.00%

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

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

The long-term return on assets has been set based on the plan's target investment allocation along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2026 are summarized in the following table:

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

The discount rate used to measure the total OPEB (asset) was 5.20 percent. Assets were projected using expected benefit payments and expected asset returns. Expected benefit payments by year were discounted using the expected asset return assumption for years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the 20-year municipal bond rate. The equivalent single rate is the discount rate.

Note 5: Postemployment Benefits Other than Pensions (Continued)

E. Sensitivity of the Net OPEB (Asset)

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

1 Percent Decrease (4.20%)	Current (5.20%)	1 Percent Increase (6.20%)
$ (5,456,856)	$ (5,734,795)	$ (6,003,462)

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

1 Percent Decrease 5.00% decreasing to 4.00% then 3.00%	Healthcare Cost Trend Rates 6.00% decreasing to 5.00% then 4.00%	1 Percent Increase 7.00% decreasing to 6.00% then 5.00%
$ (6,167,103)	$ (5,734,795)	$ (5,242,656)

F. Changes in the Net OPEB (Asset)

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2025	$ 7,258,405	$ 12,532,489	$ (5,274,084)
Changes for the Year:			
Service cost	253,701	-	253,701
Interest cost	400,895	-	400,895
Assumption changes	92,753	-	92,753
Projected investment income	-	651,689	(651,689)
Differences between expected and actual experience	-	556,371	(556,371)
Benefit payments	(716,285)	(716,285)	-
Net Changes	31,064	491,775	(460,711)
Balances at June 30, 2026	$ 7,289,469	$ 13,024,264	$ (5,734,795)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	178.67 %		

Note 5: Postemployment Benefits Other than Pensions (Continued)

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

For the year ended June 30, 2026, the District recognized a negative OPEB expense of $124,925. At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability Gains/Losses	$ 440,971	$ 38,019
Changes in Actuarial Assumptions	162,937	21,266
Investment Gains/Losses	-	836,934
Total	$ 603,908	$ 896,219

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

Year Ended June 30:	
2027	$ (111,368)
2028	(112,978)
2029	(89,240)
2030	5,817
2031	15,458

Note 6: Other Information

A. Risk Management

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

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

B. Federal and State Receivables

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

C. Legal Claims

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

Note 7: Statutory Operating Debt

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

Note 8: Change in Accounting Principle

During the year ended June 30, 2026, the District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements*. There were no adjustments or restatements of beginning balance needed for the adoption of this statement.

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REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 281
NEW HOPE, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2026

Independent School District No. 281
New Hope, Minnesota
Required Supplementary Information
For the Year Ended June 30, 2026

Schedule of Employer's Share of TRA Net Pension Liability

Fiscal Year Ending	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the District (b)	Total (a+b)	District's Covered Payroll (c)	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2025	1.3430 %	$ 76,963,491	$ 4,779,981	$ 81,743,472	$ 93,407,280	82.4 %	84.5 %
6/30/2024	1.3926	88,490,274	5,422,476	93,912,750	92,261,760	95.9	82.1
6/30/2023	1.3679	112,936,888	7,910,855	120,847,743	86,970,690	129.9	76.4
6/30/2022	1.3826	110,711,294	8,210,514	118,921,808	85,465,540	129.5	76.2
6/30/2021	1.3588	59,465,151	5,015,220	64,480,371	81,309,938	73.1	86.6
6/30/2020	1.4035	103,692,461	8,689,629	112,382,090	81,558,245	127.1	75.5
6/30/2019	1.4199	90,504,724	8,009,618	98,514,342	80,617,432	112.3	78.2
6/30/2018	1.4328	89,992,691	8,455,056	98,447,747	79,028,493	113.9	78.1
6/30/2017	1.4426	287,969,129	27,837,905	315,807,034	77,493,787	371.6	51.6
6/30/2016	1.4503	345,931,154	34,723,065	380,654,219	75,441,107	458.5	44.9

Schedule of Employer's TRA Contributions

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	District's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
6/30/2026	$ 8,656,812	$ 8,656,812	$ -	$ 88,244,774	9.8 %
6/30/2025	8,173,137	8,173,137	-	93,407,280	8.8
6/30/2024	8,072,904	8,072,904	-	92,261,760	8.8
6/30/2023	7,435,994	7,435,994	-	86,970,690	8.6
6/30/2022	7,127,826	7,127,826	-	85,465,540	8.3
6/30/2021	6,610,498	6,610,498	-	81,309,938	8.1
6/30/2020	6,459,413	6,459,413	-	81,558,245	7.9
6/30/2019	6,215,604	6,215,604	-	80,617,432	7.7
6/30/2018	5,927,137	5,927,137	-	79,028,493	7.5
6/30/2017	5,812,034	5,812,034	-	77,493,787	7.5

Notes to the Required Supplementary Information - TRA

Changes in Actuarial Assumptions

2025 - Liability load for inactive non-vested members changed from 9% to 13% and the liability load for inactive vested members changed from 7% to 6%.

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

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

2022 - No changes noted.

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

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

2019 - No changes noted.

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

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

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

Notes to the Required Supplementary Information – TRA (Continued)

Changes in Plan Provisions

2025 - 2025 - The 2025 Omnibus Pensions and Retirement Bill (HF 1889/SF 2884) made several changes to benefit provisions and actuarial methods. Expanded the current special early retirement reductions available at age 62 with at least 30 years of service to ages 60 and 61 with at least 30 years of service. Lowered special early retirement reductions for members who retire after reaching age 60 with 30 years of service from 6% with augmentation to 5% with augmentation. Delayed retired members' eligibility for their first COLA until age 65, including members who retire under special early retirement. Increased employer contribution rates by 0.31% above the previous scheduled increase. Changed the amortization method for financing the System's Unfunded Actuarial Accrued Liability (UAAL) from a single base being amortized over the period ending June 30, 2048 to a "layered" amortization approach. Under the new method, the UAAL as of July 1, 2024 will continue to be amortized according to its current schedule, but new bases will be amortized over varying periods depending on the source the UAAL impact.

2024 - The 2024 Omnibus Pensions and Retirement Bill (HF 5040/SF 4643) lowered the normal retirement age for Tier 2 members from 66 to 65 effective July 1, 2024 and provided for a one-time State appropriation of $28.46 million to cover the cost.HF 3100, appropriated $176,166,838 to TRA, payable on October 1, 2023: $28,735,816 for the difference between the statutory 1.1% compounded COLA payable on January 1, 2024 and a one-time 2.5% lump-sum COLA for coordinated plan members;. $2,384,222 for the difference between the statutory 1.1% compounded COLA payable on January 1, 2024 and a one-time 4.0% lump-sum COLA for basic plan members; and $145,046,800 to pay down the unfunded actuarial accrued liability.

2023 - The 2023 Tax Finance and Policy Bill contained a number of changes: Effective July 1, 2025, the normal retirement age for Tier 2 members will decrease from 66 to 65. The employer contribution rate will increase from 8.75% to 9.50% on July 1, 2025. The employee contribution rate will increase from 7.75% to 8.00% on July 1, 2025.

2022 - No changes noted.

2021 - No changes noted.

2020 - No changes noted.

2019 - No changes noted.

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

2017 - No changes noted.

2016 - No changes noted.

Schedule of Employer's Share of PERA Net Pension Liability

Fiscal Year Ending	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the District (b)	Total (a+b)	District's Covered Payroll (c)	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2025	0.3828 %	$ 12,686,462	$ 306,037	$ 12,992,499	$ 34,671,893	36.6 %	90.8 %
6/30/2024	0.3930	14,530,533	375,730	14,906,263	33,265,360	43.7	86.7
6/30/2023	0.3792	21,204,439	584,603	21,789,042	30,158,680	70.3	83.1
6/30/2022	0.3835	30,373,327	890,358	31,263,685	28,722,427	105.7	76.7
6/30/2021	0.3856	16,466,847	502,895	16,969,742	27,760,240	59.3	87.0
6/30/2020	0.3993	23,939,860	738,197	24,678,057	28,473,027	84.1	79.0
6/30/2019	0.3937	21,766,791	676,471	22,443,262	27,843,293	78.2	80.2
6/30/2018	0.4341	24,082,088	789,866	24,871,954	29,158,627	82.6	79.5
6/30/2017	0.4442	28,357,435	-	28,357,435	28,592,707	99.2	75.9
6/30/2016	0.4506	36,586,485	-	36,586,485	27,936,987	131.0	68.9

Schedule of Employer's PERA Contributions

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	District's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
6/30/2026	$ 2,451,546	$ 2,451,546	$ -	$ 32,687,280	7.50 %
6/30/2025	2,600,392	2,600,392	-	34,671,893	7.50
6/30/2024	2,494,902	2,494,902	-	33,265,360	7.50
6/30/2023	2,261,901	2,261,901	-	30,158,680	7.50
6/30/2022	2,154,182	2,154,182	-	28,722,427	7.50
6/30/2021	2,082,018	2,082,018	-	27,760,240	7.50
6/30/2020	2,135,477	2,135,477	-	28,473,027	7.50
6/30/2019	2,088,247	2,088,247	-	27,843,293	7.50
6/30/2018	2,186,897	2,186,897	-	29,158,627	7.50
6/30/2017	2,144,453	2,144,453	-	28,592,707	7.50

Notes to the Required Supplementary Information - PERA

Changes in Actuarial Assumptions

2025 - The combined service annuity loading factors increased from 15% to 19% for vested, terminated members and from 3% to 44% for non-vested, terminated members. The assumed post-retirement benefit increase changed from 1.25% to 1.5%.

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

2023 - The investment return and single discount rates were changed from 6.5 percent to 7.0 percent.

2022 - The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 - The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes. The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 - The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates. Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter. Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments. The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019. The assumed spouse age difference was changed from two years older for females to one year older. The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

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

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

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

Notes to the Required Supplementary Information - PERA (Continued)

Changes in Plan Provisions

2025 - The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1% and 1.75%, beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.5%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1% and 1.5%.The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

2024 - The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

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

2022 - There were no changes in plan provisions since the previous valuation.

2021 - There were no changes in plan provisions since the previous valuation.

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

2019 - The employer supplemental contribution was changed prospectively, decreasing from $31.0 million to $21.0 million per year. The state's special funding contribution was changed prospectively, requiring $16.0 million due per year through 2031.

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

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

2016 - There were no changes in plan provisions since the previous valuation.

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

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability									
Service cost	$ 253,701	$ 231,662	$ 222,251	$ 200,124	$ 223,017	$ 206,124	$ 247,748	$ 429,786	$ 395,745
Interest	400,895	379,305	379,668	378,058	416,828	433,866	428,049	554,056	559,636
Changes in benefit terms	-	-	-	16,160	-	-	-	186,435	-
Plan changes	-	(66,381)	760,828	-	-	-	-	-	-
Differences between expected and actual experience	-	508,492	-	305,941	-	(1,432)	-	(2,065,851)	-
Changes in assumptions	92,753	101,307	-	-	76,342	(197,299)	(65,819)	(650,979)	(15,942)
Benefit payments	(716,285)	(1,106,730)	(1,643,605)	(945,795)	(1,055,343)	(488,138)	(443,570)	(681,324)	(583,727)
Net Change in Total OPEB Liability	31,064	47,655	(280,858)	(45,512)	(339,156)	(46,879)	166,408	(2,227,877)	355,712
Total OPEB Liability - Beginning	7,258,405	7,210,750	7,491,608	7,537,120	7,876,276	7,923,155	7,756,747	9,984,624	9,628,912
Total OPEB Liability - Ending (a)	$ 7,289,469	$ 7,258,405	$ 7,210,750	$ 7,491,608	$ 7,537,120	$ 7,876,276	$ 7,923,155	$ 7,756,747	$ 9,984,624
Plan Fiduciary Net Position									
Contributions - employer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net investment income	1,208,060	1,173,381	1,096,725	510,889	(1,900,673)	2,167,133	1,103,217	1,265,190	823,399
Benefit payments	(716,285)	(1,106,730)	(1,643,605)	(945,795)	(1,055,343)	(488,138)	(443,570)	(681,324)	(583,727)
Administrative expense	-	-	-	-	(5,527)	(5,577)	(5,829)	(6,296)	(86,547)
Other deductions	-	-	-	-	-	-	-	(4,749,736)	-
Net Change in Plan Fiduciary Net Position	491,775	66,651	(546,880)	(434,906)	(2,961,543)	1,673,418	653,818	(4,172,166)	153,125
Total Plan Fiduciary Net Position - Beginning	12,532,489	12,465,838	13,012,718	13,447,624	16,409,167	14,735,749	14,081,931	18,254,097	18,100,972
Total Plan Fiduciary Net Position - Ending (b)	13,024,264	12,532,489	12,465,838	13,012,718	13,447,624	16,409,167	14,735,749	14,081,931	18,254,097
District's Net OPEB Liability (Asset) - Ending (a) - (b)	$ (5,734,795)	$ (5,274,084)	$ (5,255,088)	$ (5,521,110)	$ (5,910,504)	$ (8,532,891)	$ (6,812,594)	$ (6,325,184)	$ (8,269,473)
Plan fiduciary net position as a percentage of the total OPEB liability	178.67 %	172.66 %	172.88 %	173.70 %	178.42 %	208.34 %	185.98 %	181.54 %	182.82 %
Covered - Employee Payroll	$ 128,243,316	$ 124,508,074	$ 115,703,327	$ 112,242,701	$ 107,479,939	$ 104,349,456	$ 116,588,812	$ 92,975,942	$ 115,803,161
District's net OPEB liability (asset) as a percentage of covered employee payroll	(4.47) %	(4.24) %	(4.54) %	(4.92) %	(5.50) %	(8.18) %	(5.84) %	(6.80) %	(7.14) %

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

Benefit Changes:

In 2026, the following assumption changes:
None
In 2024, the following benefits changed:
Fifteen employees who retired at the end of 2023-2024 each received an early retirement incentive of $40,000 paid to an HRA.
Valued as a part of this plan change is a corresponding increase in implicit and direct subsidy due to the increased incidence of retirement.

Changes in Plan Provisions:

In 2019, the following plan provisions changed:
Other post-employment benefits were added for the child nutrition, office employees, program directors, and program assistant contract groups.
Retiree premiums and district-provided contribution amounts were updated to current levels.

Changes in Assumptions:

In 2026, the following assumption changes:
The long-term expected investment return was changed from 5.60% to 5.20%
The discount rate was changed from 5.60% to 5.20%
In 2025, the following assumption changes:
None
In 2023, the following assumption changes:
The discount rate and expected long-term investment return was changed from 5.20 percent to5.50 percent.
Medical trend rates and withdrawal rates were updated to reflect recent experience.
The mortality tables were updated from Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers)
with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
Salary increase scales for nonteachers were updated.
In 2022, the following assumption changes:
The discount rate and expected long-term investment return was changed from 5.50 percent to 5.20 percent.
The 20-year municipal bond yield was changed from 2.40 percent to 3.80 percent.
In 2021, the following assumption changes:
The 20-year municipal bond yield was changed from 2.45 percent to 2.40 percent.
Medical trend rates were changed to better anticipate short-term and long-term medicalincreases.
The mortality tables were updated from the RP-2014 Mortality Tables
with MP-2015 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
The payroll growth rate was changed from a flat 3.00 percent to rates that vary by service and contract group.
In 2020, the following assumption changes:
The 20-year municipal bond yield was changed from 3.13 percent to 2.45 percent.
The medical trend rates were updated to exclude the Affordable Care Act's Excise Tax onhigh-cost health insurance plans, due to its repeal.
In 2019, the following assumption changes:
The healthcare trend rates were changed to reflect updated cost increase expectations.
Medical claim costs were updated to reflect recent experience and plan offerings.
Mortality and salary increase rates were updated to those used in the current PERA and TRAvaluations.
Retiree coverage elections were updated to reflect recent plan experience.
The inflation rate was changed from 2.75 percent to 2.50 percent.
In 2018, the following assumptions changes:
The healthcare trend rates were increased to reflect the projected effect of the Affordable CareAct's Excise Tax on high-cost health insurance plans.
The discount rate was changed from 5.75 percent to 5.50 percent.
In 2017, the following assumptions changes:
The healthcare trend rates were changed to reflect updated cost increase expectations.
Medical claim costs were updated to reflect recent experience and plan offerings.
Withdrawal, disability, retirement, mortality, and salary increase rates were updated to correct the PERA and the TRA valuations.
Retiree coverage elections were updated to reflect recent plan experience.
The inflation rate was changed from 3.00 percent to 2.75 percent.
The discount rate was changed from 4.00 percent to 5.75 percent.

Schedule of District's Contributions

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Contractually Required Employer Contribution	$ 716,285	$ 1,106,730	$ 1,643,605	$ 945,795	$ 1,055,343	$ 488,138	$ 443,570	$ 681,324	$ 583,727
Contributions in Relation to the Contractually Required Employer Contribution	716,285	1,106,730	1,643,605	945,795	1,055,343	488,138	443,570	681,324	583,727
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered - Employee Payroll	$ 128,243,316	$ 124,508,074	$ 115,703,327	$ 112,242,701	$ 107,479,939	$ 104,349,456	$ 116,588,812	$ 92,975,942	$ 115,803,161
Contributions as a Percentage of Covered Employee Payroll	0.56 %	0.89 %	1.42 %	0.84 %	0.98 %	0.47 %	0.38 %	0.73 %	0.50 %

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

Schedule of Investment Returns

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Annual Money-Weighted Rate of Return, Net of Investment Expense	5.20 %	5.60 %	5.50 %	3.80 %	(11.60) %	14.71 %	7.84 %	6.93 %	4.11 %	5.76 %

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

Independent School District No. 281
New Hope, Minnesota
Required Supplementary Information (Continued)
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2026

	Budgeted Amounts		Budget	Actual	Variance with
	Original	Final	Amendments	Amounts	Final Budget
Revenues					
Local property tax levies	$ 51,625,964	$ 51,683,542	$ 57,578	$ 51,626,640	$ (56,902)
Other local revenue					
Investment earnings	614,952	615,320	368	753,033	137,713
Other	2,752,277	2,331,325	(420,952)	3,959,015	1,627,690
Revenue from state sources	143,665,999	146,188,927	2,522,928	149,006,878	2,817,951
Revenue from federal sources	6,243,764	6,282,699	38,935	6,204,740	(77,959)
Total Revenues	204,902,956	207,101,813	2,198,857	211,550,306	4,448,493
Expenditures					
Current					
Administration	7,583,917	7,889,052	305,135	8,177,380	(288,328)
District support services	6,751,927	6,872,761	120,834	7,009,761	(137,000)
Elementary and secondary regular instruction	83,771,230	81,468,050	(2,303,180)	80,348,998	1,119,052
Vocational education instruction	1,506,140	1,502,132	(4,008)	1,537,712	(35,580)
Special education instruction	39,144,708	45,752,496	6,607,788	45,500,561	251,935
Community education and services	26,000	36,952	10,952	49,721	(12,769)
Instructional support services	12,425,138	12,416,929	(8,209)	12,790,833	(373,904)
Pupil support services	30,780,922	28,688,801	(2,092,121)	27,197,551	1,491,250
Sites and buildings	18,440,298	17,142,116	(1,298,182)	16,443,129	698,987
Fiscal and other fixed cost programs	868,141	872,591	4,450	845,922	26,669
Total current	201,298,421	202,641,880	1,343,459	199,901,568	2,740,312
Capital outlay					
District support services	2,306,500	1,357,920	(948,580)	1,423,807	(65,887)
Elementary and secondary regular instruction	237,191	470,829	233,638	328,880	141,949
Vocational education instruction	-	-	-	8,837	(8,837)
Special education instruction	440,000	278,054	(161,946)	67,199	210,855
Instructional support services	118,500	121,800	3,300	27,040	94,760
Pupil support services	-	-	-	49,476	(49,476)
Sites and buildings	2,121,000	2,425,818	304,818	4,167,395	(1,741,577)
Total capital outlay	5,223,191	4,654,421	(568,770)	6,072,634	(1,418,213)
Debt service					
Principal	1,669,203	1,058,507	(610,696)	1,380,822	(322,315)
Interest and other	48,000	88,523	40,523	329,363	(240,840)
Total debt service	1,717,203	1,147,030	(570,173)	1,710,185	(563,155)
Total Expenditures	208,238,815	208,443,331	204,516	207,684,387	758,944
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,335,859)	(1,341,518)	1,994,341	3,865,919	5,207,437
Other Financing Source					
Sale of capital assets	1,500	11,500	10,000	162,757	151,257
Insurance recovery	1,700	16,000	14,300	21,998	5,998
Total Other Financing Sources	3,200	27,500	24,300	184,755	157,255
Net Change in Fund Balances	(3,332,659)	(1,314,018)	2,018,641	4,050,674	5,364,692
Fund Balances, July 1	5,305,135	5,305,135	-	5,305,135	-
Fund Balances, June 30	$ 1,972,476	$ 3,991,117	$ 2,018,641	$ 9,355,809	$ 5,364,692

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

Notes to the Required Supplementary Information - Budgetary Reporting

A. Budgetary Comparison Schedule

The budgetary comparison schedule presents the comparison of the original and legally amended budget with actual amounts on a departmental level for the General fund. The departmental level budgets are adopted on a basis consistent with generally accepted accounting principles. The fund balance reports revenue in the period in which they become measurable and available.

B. Budget Amendments

The School Board exercised its authority to amend the budget as delineated in Minnesota Statutes Section 123B.77, ensuring that all modifications to the budget were deliberated and approved in public meetings, adhering to principles of transparency and accountability. Each amendment or group of amendments were documented and justified based on emergent fiscal requirements or reallocation of resources. This process underscores the District's commitment to maintaining financial integrity and regulatory compliance, providing a clear audit trail for citizens and auditors alike.

C. Summary of Significant Budget Amendments

Significant amendments to the original General fund budget were approved as noted below:

Revenues

- Approved an increase in revenue from State sources based on average daily membership changes.

Expenditures

- Approved a decrease in elementary and secondary regular instruction expenditures due to an expected decrease in salaries and benefits.
- Approved an increase in special education instruction expenditures due to an expected increase in salaries and benefits.
- Approved a decrease in pupil support services expenditures due to an expected decrease in salaries and benefits.
- Approved a decrease in sites and buildings expenditures due to an expected decrease in salaries and benefits.

D. Summary of Significant Budget Variances

The General fund revenues and expenditures varied significantly from final budget amounts as noted below:

Revenues

- Other revenues exceeded final budgeted amounts due to more district-wide revenues than anticipated.
- Revenue from state sources exceeded final budgeted amounts due to more special education aid than anticipated.

Expenditures

- Pupil support services expenditures were under final budgeted amounts due to less purchased services and supplies and materials expenditures than anticipated.
- Capital outlay expenditures exceeded final budgeted amounts due to more sites and building expenditures than anticipated.

E. Budgetary Compliance

There were no budgetary compliance violations for the fiscal year ending June 30, 2026.

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

INDEPENDENT SCHOOL DISTRICT NO. 281
NEW HOPE, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2026

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NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

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

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

Independent School District No. 281
New Hope, Minnesota
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2026

	Special Revenue		
	Food Service	Community Service	Total
Assets			
Cash and temporary investments	$ 5,926,399	$ 4,684,328	$ 10,610,727
Receivables			
Taxes	-	1,507,843	1,507,843
Accounts	304,014	20,279	324,293
Due from other governments	-	178,976	178,976
Due from Department of Education	-	392,083	392,083
Due from Federal Government	98,913	64,949	163,862
Inventories	68,699	-	68,699
Prepaid items	306	595	901
Total Assets	$ 6,398,331	$ 6,849,053	$ 13,247,384
Liabilities			
Salaries and wages payable	$ 25,987	$ 408,464	$ 434,451
Accounts and other payables	40,884	81,353	122,237
Due to other governments	-	1,000	1,000
Unearned revenue	113,154	132,353	245,507
Total Liabilities	180,025	623,170	803,195
Deferred Inflows of Resources			
Unavailable revenue - delinquent property taxes	-	21,232	21,232
Property taxes levied for subsequent year	-	2,799,911	2,799,911
Total Deferred Inflows of Resources	-	2,821,143	2,821,143
Fund Balances			
Nonspendable			
Prepaid items and inventory	69,005	595	69,600
Restricted for			
Early childhood family education	-	440,427	440,427
School readiness	-	257,439	257,439
Adult basic education	-	303,832	303,832
Community education	-	2,342,982	2,342,982
Community service	-	59,465	59,465
Food service	6,149,301	-	6,149,301
Total Fund Balances	6,218,306	3,404,740	9,623,046
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 6,398,331	$ 6,849,053	$ 13,247,384

Independent School District No. 281
New Hope, Minnesota
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 2026

	Special Revenue		
	Food Service	Community Service	Total
Revenues			
Local property tax levies	$ -	$ 2,597,697	$ 2,597,697
Other local revenue			
Investment earnings	155,146	150,803	305,949
Other	237,058	5,674,731	5,911,789
Revenue from state sources	2,844,617	3,812,406	6,657,023
Revenue from federal sources	6,075,260	527,650	6,602,910
Total Revenues	9,312,081	12,763,287	22,075,368
Expenditures			
Current			
Community education and services	-	12,328,262	12,328,262
Food service	8,481,627	-	8,481,627
Total current	8,481,627	12,328,262	20,809,889
Capital outlay			
Community education and services	-	64,264	64,264
Food service	61,993	-	61,993
Total capital outlay	61,993	64,264	126,257
Total Expenditures	8,543,620	12,392,526	20,936,146
Net Change in Fund Balances	768,461	370,761	1,139,222
Fund Balances, July 1	5,449,845	3,033,979	8,483,824
Fund Balances, June 30	$ 6,218,306	$ 3,404,740	$ 9,623,046

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Independent School District No. 281
New Hope, Minnesota
General Fund
Balance Sheet
June 30, 2026

Assets	
Cash and temporary investments	$ 26,609,476
Receivables	
Taxes	26,599,207
Accounts	235,305
Interest	32,967
Due from other governments	239,458
Due from post-employment benefits trust	716,285
Due from Department of Education	14,370,997
Due from Federal Government	1,292,794
Inventory	187,236
Prepaid items	909,360
Total Assets	$ 71,193,085
Liabilities	
Salaries and wages payable	$ 6,724,965
Severance payable	25,184
Accounts and other payables	3,296,776
Due to other governments	370,379
Total Liabilities	10,417,304
Deferred Inflows of Resources	
Unavailable revenue - delinquent property taxes	426,235
Property taxes levied for subsequent year	50,993,737
Total Deferred Inflows of Resources	51,419,972
Fund Balances	
Nonspendable	
Prepaid items and inventory	1,096,596
Restricted for	
Student activity accounts	47,762
Scholarships	543,124
Capital projects levy	6,230,892
Literacy incentive aid	1,287,151
American Indian education	104,447
Operating capital	3,275,501
Area learning center	571,577
Long-term facilities maintenance	693,804
Medical assistance	1,744,746
Quality compensation	364,827
Gifted and talented	128,945
Safe schools	486,415
Student support	422,291
Unassigned	(7,642,269)
Total Fund Balances	9,355,809
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 71,193,085

Independent School District No. 281
New Hope, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Continued On The Following Page)
For the Year Ended June 30, 2026

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Local property tax levies	$ 51,625,964	$ 51,683,542	$ 51,626,640	$ (56,902)
Other local revenue				
Investment earnings	614,952	615,320	753,033	137,713
Other	2,752,277	2,331,325	3,959,015	1,627,690
Revenue from state sources	143,665,999	146,188,927	149,006,878	2,817,951
Revenue from federal sources	6,243,764	6,282,699	6,204,740	(77,959)
Total Revenues	204,902,956	207,101,813	211,550,306	4,448,493
Expenditures				
Current				
Administration				
Salaries	5,458,083	5,530,171	5,836,318	(306,147)
Employee benefits	1,862,084	1,956,633	1,995,859	(39,226)
Purchased services	166,751	185,627	239,554	(53,927)
Supplies and materials	11,759	39,725	52,712	(12,987)
Other	85,240	176,896	52,937	123,959
Total administration	7,583,917	7,889,052	8,177,380	(288,328)
District support services				
Salaries	2,998,605	2,964,388	3,149,728	(185,340)
Employee benefits	932,685	923,943	712,931	211,012
Purchased services	560,087	665,855	512,649	153,206
Supplies and materials	2,218,700	2,286,375	2,672,674	(386,299)
Other	41,850	32,200	(38,221)	70,421
Total district support services	6,751,927	6,872,761	7,009,761	(137,000)
Elementary and secondary regular instruction				
Salaries	59,479,764	55,981,750	56,505,814	(524,064)
Employee benefits	19,756,951	18,804,233	18,215,112	589,121
Purchased services	2,020,226	2,916,331	3,681,198	(764,867)
Supplies and materials	2,125,383	1,710,205	1,712,599	(2,394)
Other	388,906	2,055,531	234,275	1,821,256
Total elementary and secondary regular instruction	83,771,230	81,468,050	80,348,998	1,119,052
Vocational education instruction				
Salaries	1,098,494	1,065,449	1,072,520	(7,071)
Employee benefits	319,346	335,211	332,104	3,107
Purchased services	77,550	80,600	89,427	(8,827)
Supplies and materials	10,750	20,872	43,114	(22,242)
Other	-	-	547	(547)
Total vocational education instruction	1,506,140	1,502,132	1,537,712	(35,580)
Special education instruction				
Salaries	25,135,546	29,359,653	29,854,908	(495,255)
Employee benefits	9,612,812	11,238,857	11,579,402	(340,545)
Purchased services	4,096,500	4,755,833	3,878,027	877,806
Supplies and materials	299,350	372,653	151,953	220,700
Other	500	25,500	36,271	(10,771)
Total special education instruction	39,144,708	45,752,496	45,500,561	251,935
Community education and services				
Employee benefits	26,000	36,952	49,721	(12,769)
Instructional support services				
Salaries	8,514,651	8,258,252	8,320,920	(62,668)
Employee benefits	2,416,417	2,532,763	2,507,078	25,685
Purchased services	210,668	399,938	587,471	(187,533)
Supplies and materials	1,253,148	1,167,108	1,303,929	(136,821)
Other	30,254	58,868	71,435	(12,567)
Total instructional support services	12,425,138	12,416,929	12,790,833	(373,904)

Independent School District No. 281
New Hope, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2026

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Expenditures (Continued)				
Current (continued)				
Pupil support services				
Salaries	$ 8,387,147	$ 6,211,056	$ 6,289,967	$ (78,911)
Employee benefits	2,936,039	2,482,730	2,424,949	57,781
Purchased services	18,354,125	19,037,150	18,092,891	944,259
Supplies and materials	1,086,361	918,365	373,732	544,633
Other	17,250	39,500	16,012	23,488
Total pupil support services	30,780,922	28,688,801	27,197,551	1,491,250
Sites and buildings				
Salaries	6,830,076	6,240,049	5,699,205	540,844
Employee benefits	2,759,589	2,228,228	2,347,358	(119,130)
Purchased services	6,287,013	7,302,942	7,360,274	(57,332)
Supplies and materials	1,528,500	1,004,611	713,523	291,088
Other	1,035,120	366,286	322,769	43,517
Total sites, buildings and equipment	18,440,298	17,142,116	16,443,129	698,987
Fiscal and other fixed cost programs				
Purchased services	868,141	872,591	845,922	26,669
Total current	201,298,421	202,641,880	199,901,568	2,740,312
Capital outlay				
District support services	2,306,500	1,357,920	1,423,807	(65,887)
Elementary and secondary regular instruction	237,191	470,829	328,880	141,949
Vocational education instruction	-	-	8,837	(8,837)
Special education instruction	440,000	278,054	67,199	210,855
Instructional support services	118,500	121,800	27,040	94,760
Pupil support services	-	-	49,476	(49,476)
Sites and buildings	2,121,000	2,425,818	4,167,395	(1,741,577)
Total capital outlay	5,223,191	4,654,421	6,072,634	(1,418,213)
Debt service				
Principal	1,669,203	1,058,507	1,380,822	(322,315)
Interest and other	48,000	88,523	329,363	(240,840)
Total debt service	1,717,203	1,147,030	1,710,185	(563,155)
Total Expenditures	208,238,815	208,443,331	207,684,387	758,944
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (3,335,859)	$ (1,341,518)	$ 3,865,919	$ 5,207,437
Other Financing Sources (Uses)				
Insurance Recovery	1,700	16,000	21,998	5,998
Sale of capital assets	1,500	11,500	162,757	151,257
Total Other Financing Sources (Uses)	3,200	27,500	184,755	157,255
Net Change in Fund Balances	(3,332,659)	(1,314,018)	4,050,674	5,364,692
Fund Balances, July 1	5,305,135	5,305,135	5,305,135	-
Fund Balances, June 30	$ 1,972,476	$ 3,991,117	$ 9,355,809	$ 5,364,692

Independent School District No. 281
New Hope, Minnesota
Food Service Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2026

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Other local revenue				
Investment earnings	$ -	$ 101,101	$ 155,146	$ 54,045
Other	219,900	251,979	237,058	(14,921)
Revenue from state sources	2,808,233	2,768,233	2,844,617	76,384
Revenue from federal sources	5,835,898	6,054,898	6,075,260	20,362
Total Revenues	8,864,031	9,176,211	9,312,081	135,870
Expenditures				
Current				
Food service				
Salaries	2,837,298	2,824,078	2,803,839	20,239
Employee benefits	1,377,345	1,112,080	1,153,948	(41,868)
Purchased services	568,756	595,471	343,052	252,419
Supplies and materials	4,301,638	4,397,451	4,157,043	240,408
Other	25,000	25,000	23,745	1,255
Capital outlay				
Food service	620,000	920,000	61,993	858,007
Total Expenditures	9,730,037	9,874,080	8,543,620	1,330,460
Net Change in Fund Balances	(866,006)	(697,869)	768,461	1,466,330
Fund Balances, July 1	5,449,845	5,449,845	5,449,845	-
Fund Balances, June 30	$ 4,583,839	$ 4,751,976	$ 6,218,306	$ 1,466,330

Independent School District No. 281
New Hope, Minnesota
Community Service Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2026

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Local property tax levies	$ 2,676,945	$ 2,602,127	$ 2,597,697	$ (4,430)
Other local revenue				
Investment earnings	-	-	150,803	150,803
Other	5,389,474	5,521,142	5,674,731	153,589
Revenue from state sources	3,729,091	3,756,529	3,812,406	55,877
Revenue from federal sources	507,300	467,849	527,650	59,801
Total Revenues	12,302,810	12,347,647	12,763,287	415,640
Expenditures				
Current				
Community education and services				
Salaries	8,258,440	8,281,101	8,385,362	(104,261)
Employee benefits	2,491,197	2,568,872	2,648,884	(80,012)
Purchased services	1,045,974	1,071,051	943,466	127,585
Supplies and materials	342,429	319,368	342,263	(22,895)
Other	96,580	70,659	8,287	62,372
Capital outlay				
Community education and services	91,600	97,650	64,264	33,386
Total Expenditures	12,326,220	12,408,701	12,392,526	16,175
Net Change in Fund Balances	(23,410)	(61,054)	370,761	431,815
Fund Balances, July 1	3,033,979	3,033,979	3,033,979	-
Fund Balances, June 30	$ 3,010,569	$ 2,972,925	$ 3,404,740	$ 431,815

Independent School District No. 281
New Hope, Minnesota
Debt Service Fund
Balance Sheet by Account
June 30, 2026

	Components of the Debt Service Fund		Total
	Regular Debt Service Fund	OPEB Debt Service Fund	Debt Service Fund
Assets			
Cash and temporary investments	$ 15,571,330	$ -	$ 15,571,330
Receivables			
Taxes	10,423,483	-	10,423,483
Due from Department of Education	90,012	-	90,012
Total Assets	$ 26,084,825	$ -	$ 26,084,825
Deferred Inflows of Resources			
Unavailable revenue - delinquent property taxes	206,578	-	206,578
Property taxes levied for subsequent year	22,732,415	-	22,732,415
Total Deferred Inflows of Resources	22,938,993	-	22,938,993
Fund Balances			
Restricted for debt service	3,145,832	-	3,145,832
Total Deferred Inflows of Resources and Fund Balances	$ 26,084,825	$ -	$ 26,084,825

Independent School District No. 281
New Hope, Minnesota
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances by Account
For the Year Ended June 30, 2026

	Components of the Debt Service Fund		Total
	Regular Debt Service Fund	OPEB Debt Service Fund	Debt Service Fund
Revenues			
Local property tax levies	$ 24,764,710	$ -	$ 24,764,710
Other local revenue			
Interest earned on investments	315,148	-	315,148
Revenue from state sources	900,117	-	900,117
Total Revenues	25,979,975	-	25,979,975
Expenditures			
Debt service			
Principal	18,060,000	-	18,060,000
Interest	7,070,583	-	7,070,583
Other	7,650	-	7,650
Total Expenditures	25,138,233	-	25,138,233
Excess (Deficiency) of Revenues Over (Under) Expenditures	841,742	-	841,742
Other Financing Sources (Uses)			
Transfer in	495,420	-	495,420
Transfer out	-	(495,420)	(495,420)
Total other financing sources(uses)	495,420	(495,420)	-
Net Change in Fund Balances	1,337,162	(495,420)	841,742
Fund Balances, July 1	1,808,670	495,420	2,304,090
Fund Balances, June 30	$ 3,145,832	$ -	$ 3,145,832

Independent School District No. 281
New Hope, Minnesota
Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2026

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Local property tax levies	$ 24,764,763	$ 23,710,401	$ 24,764,710	$ 1,054,309
Other local revenue				
Investment earnings	353,000	318,000	315,148	(2,852)
Revenue from state sources	900,000	1,054,422	900,117	(154,305)
Total Revenues	26,017,763	25,082,823	25,979,975	897,152
Expenditures				
Debt service				
Principal	18,060,000	18,060,000	18,060,000	-
Interest	7,070,658	7,070,658	7,070,583	75
Other	7,500	7,500	7,650	(150)
Total Expenditures	25,138,158	25,138,158	25,138,233	(75)
Net Change in Fund Balances	879,605	(55,335)	841,742	897,077
Fund Balances, July 1	2,304,090	2,304,090	2,304,090	-
Fund Balances, June 30	$ 3,183,695	$ 2,248,755	$ 3,145,832	$ 897,077

Independent School District No. 281
New Hope, Minnesota
Capital Projects - Building Construction Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2026

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Other local revenue				
Investment earnings	$ 950,000	$ 867,500	$ 762,945	$ (104,555)
Expenditures				
Sites and buildings				
Salaries	185,066	245,243	246,295	(1,052)
Employee benefits	45,305	62,709	58,072	4,637
Purchased services	1,300,500	1,504,447	2,784,570	(1,280,123)
Capital outlay	13,947,488	5,047,045	5,182,516	(135,471)
Total Expenditures	15,478,359	6,859,444	8,271,453	(1,412,009)
Net Change in Fund Balances	(14,528,359)	(5,991,944)	(7,508,508)	(1,516,564)
Fund Balances, July 1	21,812,029	21,812,029	21,812,029	-
Fund Balances, June 30	$ 7,283,670	$ 15,820,085	$ 14,303,521	$ (1,516,564)

Independent School District No. 281
New Hope, Minnesota
Statement of Net Position
Internal Service Funds
June 30, 2026

	Governmental Activities		
	Dental Self-Insurance	Health Benefits Self-Insurance	Totals
Current Assets			
Cash and temporary investments	$ 1,324,272	$ 286,652	$ 1,610,924
Accounts receivable	110,881	1,804,438	1,915,319
Prepaid items	-	153,585	153,585
Total Assets	1,435,153	2,244,675	3,679,828
Current Liabilities			
Claims payable	62,216	2,533,102	2,595,318
Net Position			
Unrestricted	$ 1,372,937	$ (288,427)	$ 1,084,510

Independent School District No. 281
New Hope, Minnesota
Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2026

	Governmental Activities		
	Dental Self-Insurance	Health Benefits Self-Insurance	Totals
Operating Revenues			
Charges to other funds			
Contributions from governmental funds	$ 1,286,506	$ 20,900,992	$ 22,187,498
Operating Expenses			
Dental Benefit Claims	1,285,226	-	1,285,226
Health Benefit Claims	-	19,439,406	19,439,406
Total operating expenses	1,285,226	19,439,406	20,724,632
Operating income (loss)	1,280	1,461,586	1,462,866
Nonoperating Revenues			
Interest earned on investments	25,579	5,232	30,811
Change in Net Position	26,859	1,466,818	1,493,677
Net Position, July 1	1,346,078	(1,755,245)	(409,167)
Net Position, June 30	$ 1,372,937	$ (288,427)	$ 1,084,510

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Independent School District No. 281
New Hope, Minnesota
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2026

	Governmental Activities		
	Dental Self-Insurance	Health Benefits Self-Insurance	Totals
Cash Flows from Operating Activities			
Receipts from interfund premiums	$ 1,175,625	$ 19,096,554	$ 20,272,179
Payments for dental claims	(1,245,743)	-	(1,245,743)
Payments for health claims	-	(19,246,964)	(19,246,964)
Net Cash Provided (Used) by Operating Activities	(70,118)	(150,410)	(220,528)
Cash Flows from Investing and Financing Activities			
Interest received on investments	25,579	5,232	30,811
Net Increase (Decrease) in Cash and Cash Equivalents	(44,539)	(145,178)	(189,717)
Cash and Cash Equivalents, July 1	1,368,811	431,830	1,800,641
Cash and Cash Equivalents, June 30	$ 1,324,272	$ 286,652	$ 1,610,924
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	$ 1,280	$ 1,461,586	$ 1,462,866
Adjustments to reconcile operating income to net cash provided (used) by operating activities			
(Increase) Decrease in assets			
Accounts receivable	(110,881)	(1,804,438)	(1,915,319)
Prepaid items	-	(16,687)	(16,687)
(Increase) Decrease in liabilities			
Accounts payable	39,483	209,129	248,612
Net Cash Provided (Used) by Operating Activities	$ (70,118)	$ (150,410)	$ (220,528)

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

DEPARTMENT OF EDUCATION

Fiscal Compliance

Fiscal Compliance Report - 6/30/2026
District: ROBBINSDALE (281-1)

	Audit	UFARS	Audit - UFARS
01 GENERAL FUND			
Total Revenue	$211,550,306	$211,550,297	$9
Total Expenditures	$207,684,387	$207,684,380	$7
Non Spendable:			
4.60 Non Spendable Fund Balance	$1,096,596	$1,096,596	$0
Restricted / Reserved:			
4.01 Student Activities	$47,762	$47,762	$0
4.02 Scholarships	$543,124	$543,125	($1)
4.03 Staff Development	$0	$0	$0
4.07 Capital Projects Levy	$6,230,892	$6,230,892	$0
4.08 Cooperative Revenue	$0	$0	$0
4.12 Literacy Incentive Aid	$1,287,151	$1,287,151	$0
4.14 Operating Debt	$0	$0	$0
4.16 Levy Reduction	$0	$0	$0
4.17 Taconite Building Maint	$0	$0	$0
4.20 American Indian Education Aid	$104,447	$104,447	$0
4.24 Operating Capital	$3,275,501	$3,275,501	$0
4.26 $25 Taconite	$0	$0	$0
4.27 Disabled Accessibility	$0	$0	$0
4.28 Learning & Development	$0	$0	$0
4.34 Area Learning Center	$571,577	$571,573	$4
4.35 Contracted Alt. Programs	$0	$0	$0
4.36 State Approved Alt. Program	$0	$0	$0
4.37 Q Comp	$364,827	$364,830	($3)
4.38 Gifted & Talented	$128,945	$128,944	$1
4.39 English Learner	$0	$0	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.41 Basic Skills Programs	$0	$0	$0
4.43 School Library Aid	$0	$0	$0
4.48 Achievement and Integration	$0	$0	$0
4.49 Safe Schools Levy	$486,415	$486,413	$2
4.51 QZAB Payments	$0	$0	$0
4.52 OPEB Liab Not In Trust	$0	$0	$0
4.53 Unfunded Sev & Retiremt Levy	$0	$0	$0
4.56 READ Act - Literacy Aid	$0	$0	$0
4.57 READ Act - Tchr Training Compensation	$0	$0	$0
4.67 LTFM	$693,804	$693,804	$0
4.71 Student Support Personnel Aid	$422,291	$422,291	$0
4.72 Medical Assistance	$1,744,746	$1,744,750	($4)
Restricted:			
4.64 Restricted Fund Balance	$0	$0	$0
4.75 Title VII Impact Aid	$0	$0	$0
4.76 Payments in Lieu of Taxes	$0	$0	$0
Committed:			
4.18 Committed for Separation	$0	$0	$0
4.61 Committed Fund Balance	$0	$0	$0
Assigned:			
4.62 Assigned Fund Balance	$0	$0	$0
Unassigned:			
4.22 Unassigned Fund Balance	($7,642,269)	($7,642,271)	$2
02 FOOD SERVICES			

	Audit	UFARS	Audit - UFARS
06 BUILDING CONSTRUCTION			
Total Revenue	$762,945	$762,945	$0
Total Expenditures	$8,271,453	$8,271,452	$1
Non Spendable:			
4.60 Non Spendable Fund Balance	$100,714	$100,714	$0
Restricted / Reserved:			
4.07 Capital Projects Levy	$0	$0	$0
4.13 Funded by COP/FP	$0	$0	$0
4.67 LTFM	$13,941,314	$13,941,314	$0
Restricted:			
4.64 Restricted Fund Balance	$261,494	$261,494	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0
07 DEBT SERVICE			
Total Revenue	$25,979,975	$25,979,977	($2)
Total Expenditures	$25,138,233	$25,138,233	$0
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.25 Bond Refundings	$0	$0	$0
4.33 Maximum Effort Loan Aid	$0	$0	$0
4.51 QZAB Payments	$0	$0	$0
4.67 LTFM	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$3,145,832	$3,145,832	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0
08 TRUST			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Restricted / Reserved:			
4.01 Student Activities	$0	$0	$0
4.02 Scholarships	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0
18 CUSTODIAL			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Restricted / Reserved:			
4.01 Student Activities	$0	$0	$0
4.02 Scholarships	$0	$0	$0
4.48 Achievement and Integration	$0	$0	$0
4.64 Restricted Fund Balance	$0	$0	$0
20 INTERNAL SERVICE			
Total Revenue	$22,218,309	$22,218,309	$0
Total Expenditures	$20,724,632	$20,724,631	$1
4.22 Unassigned Fund Balance (Net Assets)	$1,084,510	$1,084,510	$0
25 OPEB REVOCABLE TRUST			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0

Total Revenue	$9,311,916	$9,311,913	$3
Total Expenditures	$8,543,620	$8,543,618	$2
Non Spendable:			
4.60 Non Spendable Fund Balance	$69,005	$69,005	$0
Restricted / Reserved:			
4.52 OPEB Liab Not In Trust	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$6,149,301	$6,149,298	$3
Unassigned:			
4.63 Unassigned Fund Balancee	$0	$0	$0

04 COMMUNITY SERVICE

Total Revenue	$12,763,287	$12,763,285	$2
Total Expenditures	$12,392,526	$12,392,526	$0
Non Spendable:			
4.60 Non Spendable Fund Balance	$595	$595	$0
Restricted / Reserved:			
4.26 $25 Taconite	$0	$0	$0
4.31 Community Education	$2,342,982	$2,342,982	$0
4.32 E.C.F.E	$440,427	$440,427	$0
4.37 Q Comp	$0	$0	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.44 School Readiness	$257,439	$257,439	$0
4.47 Adult Basic Education	$303,832	$303,832	$0
4.52 OPEB Liab Not In Trust	$0	$0	$0
4.56 READ Act - Literacy Aid	$0	$0	$0
4.57 READ Act - Tchr Training Compensation	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$59,465	$59,465	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0

45 OPEB IRREVOCABLE TRUST

Total Revenue	$1,238,678	$1,238,678	$0
Total Expenditures	$746,903	$746,903	$0
4.22 Unassigned Fund Balance (Net Assets)	$13,024,264	$13,024,264	$0

47 OPEB DEBT SERVICE

Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted:			
4.25 Bond Refundings	$0	$0	$0
4.64 Restricted Fund Balance	$0	$0	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

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STATISTICAL SECTION (UNAUDITED)

INDEPENDENT SCHOOL DISTRICT NO. 281
NEW HOPE, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2026

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STATISTICAL SECTION (UNAUDITED)

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

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

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

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

Table 1

	Fiscal Year									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Governmental Activities										
Net investment in capital assets	$ 115,303,157	$ 117,654,573	$ 116,151,974	$ 121,514,170	$ 119,977,952	$ 111,931,629	$ 102,505,704	$ 94,003,062	$ 90,691,187	$ 98,161,394
Restricted	9,768,518	11,038,463	11,057,047	8,831,552	13,711,368	17,685,336	19,107,831	27,645,249	33,101,028	26,171,866
Unrestricted	(142,988,687)	(199,663,718)	(164,847,615)	(172,365,636)	(168,240,437)	(157,149,952)	(122,758,344)	(102,938,880)	(123,325,098)	(113,347,027)
Total Governmental Activities Net Position	$ (17,917,012)	$ (70,970,682)	$ (37,638,594)	$ (42,019,914)	$ (34,551,117)	$ (27,532,987)	$ (1,144,809)	$ 18,709,431	$ 467,117	$ 10,986,233

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

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

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

Table 2

	Fiscal Year									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Governmental activities										
Expenses										
Administration	$ 7,886,010	$ 7,721,781	$ 5,515,211	$ 7,322,496	$ 7,849,512	$ 7,022,554	$ 6,341,329	$ 7,397,397	$ 8,772,844	$ 7,946,544
District support services	8,291,512	7,836,267	9,766,522	5,842,366	7,689,450	10,102,689	7,642,191	8,788,541	8,343,050	8,309,541
Elementary and secondary regular instruction	115,652,948	106,754,453	53,979,385	84,979,649	82,065,296	75,765,485	64,957,769	75,652,036	89,297,184	78,205,782
Vocational education instruction	2,284,209	1,986,611	773,463	1,503,372	1,446,111	1,241,992	940,887	1,214,561	1,238,505	1,528,239
Special education instruction	36,782,980	39,746,365	25,976,927	35,301,076	34,249,305	29,940,336	24,573,782	31,390,605	44,130,900	44,568,978
Instructional support services	17,235,990	19,570,243	9,105,680	12,334,356	13,863,745	12,265,884	12,247,396	13,713,275	14,211,492	12,548,628
Pupil support services	17,528,400	19,034,575	17,315,538	18,825,428	12,908,795	24,241,745	23,397,500	27,945,670	30,038,145	26,770,505
Sites and buildings	34,887,431	30,324,113	33,669,988	34,675,198	34,801,921	37,321,186	44,587,236	38,878,593	39,294,444	41,048,700
Fiscal and other fixed cost programs	557,141	521,264	452,980	432,254	447,607	506,401	591,978	600,584	878,333	845,922
Food service	8,429,759	8,020,908	7,706,006	7,276,407	5,960,895	7,354,712	7,238,539	9,536,206	8,559,135	8,543,620
Community service	11,033,134	11,745,783	10,154,134	10,714,698	9,445,606	8,404,889	9,682,718	10,472,210	12,661,388	11,812,346
Interest and fiscal charges on debt	6,758,127	5,864,901	5,636,378	5,092,272	5,225,791	5,525,895	5,490,978	6,793,800	6,915,877	7,398,897
Total expenses	267,327,641	259,127,264	180,052,212	224,299,572	215,954,034	219,693,768	207,692,303	232,383,478	264,341,297	249,527,702
Program revenues										
Charges for services										
Administration	625	330	330	-	-	-	-	328	426	-
District support services	145,124	134,508	225,115	120,685	117,984	180,990	140,096	77,724	74,774	64,669
Elementary and secondary regular instruction	1,264,788	1,182,309	940,917	485,766	345,605	503,279	565,398	839,170	1,008,599	1,032,022
Vocational education instruction	14	-	-	-	-	-	-	-	-	-
Special education instruction	267,964	483,254	400,456	709,428	380,362	477,905	868,063	7,117	2,360	6,207
Instructional support services	222	1,503	1,871	3,255	3,722	6,713	4,271	69,629	8,998	6,614
Pupil support services	-	2,768	166,538	-	-	-	60,795	157,435	106,816	111,955
Sites and buildings	113,621	15,008	20,618	754,317	193,066	16,727	29,300	35,767	7,541	16,328
Food service	2,052,382	2,101,585	2,104,594	1,477,502	384,656	80,258	1,378,103	2,149,691	301,793	248,837
Community service	4,939,077	5,291,223	5,642,264	4,468,094	2,740,800	4,289,217	4,669,158	4,172,967	4,504,806	4,669,501
Total charges for services	8,783,817	9,212,488	9,502,703	8,019,047	4,166,195	5,555,089	7,715,184	7,509,828	6,016,113	6,156,133
Operating grants and contributions	29,846,808	29,103,055	34,578,208	33,198,955	38,111,519	37,634,633	34,457,865	50,300,968	51,990,906	64,194,134
Total program revenues	38,630,625	38,315,543	44,080,911	41,218,002	42,277,714	43,189,722	42,173,049	57,810,796	58,007,019	70,350,267
Net (expense) revenue	(228,697,016)	(220,811,721)	(135,971,301)	(183,081,570)	(173,676,320)	(176,504,046)	(165,519,254)	(174,572,682)	(206,334,278)	(179,177,435)
General revenues and other changes in net position										
Taxes										
Property taxes, levied for general purposes	37,576,196	35,777,957	37,273,204	44,393,003	43,551,802	44,967,173	44,375,882	46,802,266	50,236,290	51,682,238
Property taxes, levied for community service	1,729,633	1,841,325	2,044,276	2,390,902	2,559,183	2,145,322	2,197,606	1,676,849	2,394,143	2,597,697
Property taxes, levied for debt service	18,800,718	19,973,568	20,827,352	18,338,319	19,597,836	19,134,031	20,665,261	21,332,802	23,416,927	24,764,764
General grants and aids	109,188,461	107,954,995	101,589,910	110,111,808	112,405,410	114,267,827	120,609,840	113,173,344	113,445,722	108,255,607
Other general revenues	1,512,981	1,701,133	1,960,668	2,463,613	2,964,792	3,028,496	2,517,473	3,154,137	9,345,688	86,333
Gain on disposal of capital assets	-	-	-	-	-	-	-	1,773	186,504	120,028
Investment earnings (charges)	377,622	509,073	858,243	462,138	66,094	(20,673)	1,541,370	3,815,915	2,507,129	2,167,886
Insurance recovery	-	-	-	-	-	-	-	53,002	62,878	21,998
Special item – OPEB trust draw	-	-	4,749,736	-	-	-	-	-	-	-
Total general revenues and other changes in net position	169,185,611	167,758,051	169,303,389	178,159,783	181,145,117	183,522,176	191,907,432	190,010,088	201,595,281	189,696,551
Change in net position	$ (59,511,405)	$ (53,053,670)	$ 33,332,088	$ (4,921,787)	$ 7,468,797	$ 7,018,130	$ 26,388,178	$ 15,437,406	$ (4,738,997)	$ 10,519,116

Table 3

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

	Fiscal Year									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General Fund										
Nonspendable	$ 375,117	$ 486,096	$ 264,546	$ 713,515	$ 1,218,616	$ 1,687,909	$ 1,054,268	$ 358,405	$ 1,246,363	$ 1,096,596
Restricted	4,348,161	5,813,165	4,994,822	5,397,172	8,493,612	9,732,633	9,857,244	10,708,014	14,826,788	15,901,482
Assigned	873,292	–	1,210,419	1,507,829	1,882,535	6,960,051	1,734,895	1,354,137	-	-
Unassigned	7,963,180	(1,319,348)	(415,357)	622,412	7,502,120	2,154,900	5,644,195	(666,485)	(10,768,016)	(7,642,269)
Total General Fund	$ 13,559,750	$ 4,979,913	$ 6,054,430	$ 8,240,928	$ 19,096,883	$ 20,535,493	$ 18,290,602	$ 11,754,071	$ 5,305,135	$ 9,355,809
All other governmental funds										
Nonspendable, reported in										
Special Revenue Funds	$ 102,859	$ 81,060	$ 66,365	$ 86,354	$ 115,288	$ 93,978	$ 85,916	$ 73,317	$ 82,048	$ 69,600
Capital Projects – Building Construction Fund	-	-	-	-	356	-	-	-	-	100,714
Debt Service Fund	1,350	1,500	-	-	-	-	-	-	475	-
Restricted, reported in										
Special revenue funds	2,883,772	2,336,296	2,380,885	2,022,468	3,597,998	6,866,950	7,943,810	8,019,982	8,401,776	9,553,446
Capital Projects – Building Construction Fund	12,695,833	12,386,151	3,025,152	1,166,797	3,299,175	11,876,897	9,503,879	12,624,806	21,812,029	14,202,807
Debt Service Fund	2,303,961	2,426,303	3,046,255	2,866,254	2,954,298	2,041,764	1,969,690	1,711,412	2,303,615	3,145,832
Total all other governmental funds	$ 17,987,775	$ 17,231,310	$ 8,518,657	$ 6,141,873	$ 9,967,115	$ 20,879,589	$ 19,503,295	$ 22,429,517	$ 32,599,943	$ 27,072,399

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Independent School District No 281

New Hope, Minnesota

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

Table 4

	Fiscal Year									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Revenues										
Local sources										
Taxes	$ 58,167,629	$ 57,519,158	$ 60,250,102	$ 65,064,028	$ 65,787,270	$ 66,227,824	$ 67,186,671	$ 69,829,623	$ 75,867,228	$ 78,989,047
Investment earnings (charges)	349,903	462,688	812,707	437,945	63,843	(22,034)	1,506,673	2,648,078	2,459,951	2,137,075
Other	10,296,798	10,913,571	11,463,371	9,734,221	6,945,012	8,503,152	10,131,134	10,584,776	12,253,457	9,870,804
State sources	123,539,976	125,976,478	129,898,661	131,780,536	130,431,619	125,044,334	124,256,772	145,238,580	149,884,470	156,564,018
Federal sources	11,099,637	11,127,379	12,615,853	11,485,723	19,832,183	27,494,826	30,140,696	18,280,304	15,540,451	12,807,650
Total revenues	203,453,943	205,999,274	215,040,694	218,502,453	223,059,927	227,248,102	233,221,946	246,581,361	256,005,557	260,368,594
Expenditures										
Current										
Administration	6,057,838	6,211,188	6,668,226	6,901,168	7,699,766	7,527,435	7,691,838	8,257,077	8,690,125	8,177,380
District support services	7,539,458	5,654,002	7,116,200	5,766,813	7,179,027	7,889,919	7,268,857	7,758,732	6,837,228	7,009,761
Elementary and secondary regular instruction	80,495,431	76,052,466	77,514,144	78,653,904	77,205,908	79,668,997	84,854,890	86,585,538	88,627,647	80,348,998
Vocational education instruction	1,505,730	1,386,757	1,229,923	1,419,272	1,372,645	1,342,465	1,283,188	1,415,984	1,239,724	1,537,712
Special education instruction	27,998,488	31,490,066	32,635,544	33,233,639	33,070,419	31,954,641	31,317,678	35,503,067	43,704,565	45,500,561
Instructional support services	13,890,413	15,458,739	13,123,834	11,539,653	13,208,889	12,700,529	14,921,721	15,693,705	14,137,200	12,790,833
Pupil support services	15,417,357	17,171,870	18,357,090	18,481,931	12,626,379	24,573,092	25,083,239	28,240,764	29,734,846	27,197,551
Sites and buildings	14,352,208	15,743,020	15,460,915	15,709,234	15,925,083	16,026,078	17,565,351	17,848,898	17,428,541	19,532,066
Fiscal and other fixed cost programs	557,141	521,264	452,980	432,254	447,607	506,401	591,978	577,621	878,333	845,922
Food service	7,434,021	7,461,961	7,461,022	7,098,859	6,120,818	7,510,452	7,183,795	8,931,586	8,483,620	8,481,627
Community service	9,529,583	10,366,492	10,854,534	10,437,784	9,544,358	9,095,991	10,300,264	10,983,395	12,393,556	12,377,983
Capital outlay	51,330,006	21,610,466	14,118,571	28,476,722	20,236,034	17,309,064	28,394,072	24,076,943	13,722,142	11,381,407
Debt service										
Principal	13,312,096	14,113,584	15,499,567	13,538,285	14,180,048	15,422,770	16,287,318	17,457,704	18,469,457	19,440,312
Interest and other	8,148,233	7,218,300	7,031,016	6,569,414	7,221,264	7,094,079	7,057,405	7,757,500	7,322,535	7,407,596
Total expenditures	257,568,003	230,460,175	227,523,566	238,258,932	226,038,245	238,621,913	259,801,594	271,088,514	271,669,519	262,030,219
Excess of revenues over (under) expenditures	(54,114,060)	(24,460,901)	(12,482,872)	(19,756,479)	(2,978,318)	(11,373,811)	(26,579,648)	(24,507,153)	(15,663,962)	(1,661,625)
Other financing sources (uses)										
Refunding debt issued	12,170,000	-	9,910,000	10,330,000	13,270,000	-	-	-	-	-
Debt issued	13,178,000	14,200,000	-	16,662,113	16,760,000	21,305,668	21,901,464	20,310,060	18,475,000	-
Premiums on debt issued	1,476,967	924,549	-	2,580,174	2,568,540	2,338,794	955,476	532,009	661,070	-
Payment to refunded bond escrow agent	(21,309,077)	-	(9,815,000)	(11,295,000)	(15,125,000)	-	-	-	-	-
Sale of capital assets and insurance recoveries	-	50	-	748,439	185,975	80,433	101,523	1,773	186,504	162,757
Insurance recovery	-	-	-	-	-	-	-	53,002	62,878	21,998
Total other financing sources (uses)	5,515,890	15,124,599	95,000	19,025,726	17,659,515	23,724,895	22,958,463	20,896,844	19,385,452	184,755
Special item – OPEB trust draw	-	-	4,749,736	-	-	-	-	-	-	-
Net change in fund balances	$ (48,598,170)	$ (9,336,302)	$ (7,638,136)	$ (730,753)	$ 14,681,197	$ 12,351,084	$ (3,621,185)	$ (3,610,309)	$ 3,721,490	$ (1,476,870)
Debt service as a percentage of noncapital expenditures	10.0%	10.1%	10.4%	9.5%	10.3%	10.0%	9.8%	10.1%	10.0%	10.7%

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

Table 5

For Taxes Collectible	Tax Capacity Valuation						Total Direct Tax Rate	Taxable Market Value	Tax Capacity as a Percentage of Market Value
	Agricultural	Nonagricultural	Fiscal Disparities Contribution	Fiscal Disparities Distribution	Tax Increment	Total Taxable			
2017	$ 444	$ 95,900,642	$ (9,078,698)	$ 15,883,569	$ (2,804,981)	$ 99,900,976	31.612 %	$ 8,497,124,725	1.18 %
2018	440	103,737,702	(9,371,466)	16,328,556	(3,365,469)	107,329,763	31.957	9,160,183,925	1.17
2019	440	111,522,449	(10,121,106)	17,069,047	(3,747,880)	114,722,950	29.909	9,847,024,275	1.17
2020	3,760	122,772,521	(10,522,700)	18,052,967	(4,793,813)	125,512,735	26.447	10,739,561,575	1.17
2021	3,940	129,689,663	(11,547,527)	18,490,328	(5,141,194)	131,495,210	25.529	11,273,477,275	1.17
2022	3,946	136,809,242	(12,560,063)	19,954,575	(4,847,724)	139,359,976	26.507	11,952,166,700	1.17
2023	4,737	156,665,153	(12,256,155)	18,774,476	(5,302,816)	157,885,395	24.092	13,629,682,300	1.16
2024	4,744	164,940,444	(13,572,605)	19,525,947	(5,651,840)	165,246,690	24.209	14,271,878,125	1.16
2025	4,767	163,753,568	(15,364,677)	21,484,589	(5,382,433)	164,495,814	25.379	14,076,062,186	1.17
2026	5,003	164,949,365	(15,687,188)	21,422,838	(4,919,034)	165,770,984	25.206	14,432,997,725	1.15

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Source: State of Minnesota School Tax Report

Independent School District No 281

Table 6

New Hope, Minnesota

General Governmental Tax Revenues by Source and Levy Type

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	Property Tax				
Fiscal Year	General Fund	Community Service Special Revenue Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Total
2017	$ 37,616,397	$ 1,731,656	$ –	$ 18,819,576	$ 58,167,629
2018	35,734,126	1,838,995	–	19,946,037	57,519,158
2019	37,343,094	2,046,923	-	20,860,085	60,250,102
2020	44,343,444	2,388,215	-	18,332,369	65,064,028
2021	43,600,567	2,561,170	-	19,625,533	65,787,270
2022	44,953,558	2,145,354	-	19,128,912	66,227,824
2023	44,342,363	2,196,394	-	20,647,914	67,186,671
2024	46,820,022	1,676,849	-	21,332,752	69,829,623
2025	50,056,202	2,394,143	-	23,416,883	75,867,228
2026	51,626,640	2,597,697	-	24,764,710	78,989,047

Independent School District No 281

Table 7

New Hope, Minnesota
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
2017	$ 39,348,053	$122,665,128	$ 11,099,637	$ 10,409,678	$183,522,496
	21.44%	66.84%	6.05%	5.67%	100.00%
2018	37,573,121	125,060,231	11,127,379	11,143,557	184,904,288
	20.32%	67.64%	6.02%	6.02%	100.00%
2019	39,390,017	128,966,425	12,615,853	11,786,123	192,758,418
	20.44%	66.91%	6.54%	6.11%	100.00%
2020	46,731,659	130,872,197	11,485,723	9,902,627	198,992,206
	23.48%	65.77%	5.77%	4.98%	100.00%
2021	46,161,737	129,531,553	19,832,183	6,967,868	202,493,341
	22.80%	63.97%	9.79%	3.44%	100.00%
2022	47,098,912	124,145,756	27,494,826	8,520,349	207,259,843
	22.72%	59.90%	13.27%	4.11%	100.00%
2023	46,538,757	123,355,217	30,140,696	11,062,112	211,096,782
	22.05%	58.44%	14.28%	5.24%	100.00%
2024	48,496,871	144,338,483	18,280,304	11,879,344	222,995,002
	21.75%	64.73%	8.20%	5.33%	100.00%
2025	52,450,345	148,984,382	15,540,451	13,305,685	230,280,863
	22.78%	64.70%	6.75%	5.78%	100.00%
2026	54,224,337	155,663,901	12,807,650	10,929,786	233,625,674
	23.21%	66.63%	5.48%	4.68%	100.00%

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

(2) Includes interest earnings.

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

Table 8

Year Ended June 30,	District and School Administration	District Support Services	Regular Instruction	Vocational Instruction	Special Education Instruction	Community Education	Instructional Support Services	Pupil Support Services (3)	Sites and Buildings	Other	Total
2017	$ 6,062,513	$ 7,997,649	$81,026,361	$ 1,505,730	$28,045,053	$ 9,580,335	$13,899,807	$23,827,014	$15,911,020	$ 753,951	$ 188,609,433
	3.21%	4.24%	42.96%	0.80%	14.87%	5.08%	7.37%	12.63%	8.44%	0.40%	100.00%
2018	6,212,265	7,666,347	76,401,709	1,407,700	31,536,703	10,425,417	15,462,127	25,181,556	18,940,779	818,847	194,053,450
	3.20%	3.95%	39.37%	0.73%	16.25%	5.37%	7.97%	12.98%	9.76%	0.42%	100.00%
2019	6,668,576	9,682,414	77,781,159	1,251,339	32,656,479	10,908,310	13,123,859	25,881,212	16,945,081	1,505,314	196,403,743
	3.39%	4.93%	39.60%	0.64%	16.63%	5.55%	6.68%	13.18%	8.63%	0.77%	100.00%
2020	6,901,168	9,533,974	79,724,691	1,419,272	33,359,875	10,460,228	11,564,570	25,694,562	19,063,903	767,912	198,490,155
	3.47%	4.80%	40.16%	0.72%	16.81%	5.27%	5.83%	12.95%	9.60%	0.39%	100.00%
2021	7,713,019	9,847,489	78,029,597	1,375,391	33,112,067	9,572,982	13,894,334	19,083,466	16,826,325	764,227	190,218,897
	4.06%	5.18%	41.02%	0.72%	17.41%	5.03%	7.30%	10.03%	8.85%	0.40%	100.00%
2022	7,527,849	9,353,126	80,063,461	1,343,554	31,967,915	9,174,496	12,701,452	32,309,167	16,551,255	1,767,417	202,759,692
	3.71%	4.61%	39.49%	0.66%	15.77%	4.53%	6.26%	15.94%	8.16%	0.87%	100.00%
2023	7,716,673	8,738,886	85,596,679	1,298,785	31,344,066	10,545,958	14,943,884	32,404,637	21,762,714	1,863,580	216,215,862
	3.57%	4.04%	39.59%	0.60%	14.50%	4.88%	6.91%	14.99%	10.07%	0.86%	100.00%
2024	8,257,077	11,634,167	87,603,322	1,422,537	35,755,889	11,014,685	15,780,023	39,299,765	17,331,217	577,621	228,676,303
	3.61%	5.09%	38.31%	0.62%	15.64%	4.82%	6.90%	17.19%	7.58%	0.25%	100.00%
2025	8,706,957	8,286,021	88,768,809	1,239,724	43,740,490	12,541,351	14,235,722	38,301,788	18,197,881	878,333	234,897,076
	3.71%	3.53%	37.79%	0.53%	18.62%	5.34%	6.06%	16.31%	7.75%	0.37%	100.00%
2026	8,177,380	8,433,568	80,677,878	1,546,549	45,567,760	12,442,247	12,817,873	35,790,647	20,610,524	845,922	226,910,348
	3.60%	3.72%	35.55%	0.68%	20.08%	5.48%	5.65%	15.77%	9.08%	0.37%	100.00%

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

(2) Capital expenditures are included by function.

(3) Includes food service.

Independent School District No 281

Table 9

New Hope, Minnesota

Taxable Net Tax Capacity and Estimated Market Value

of All Taxable Property

Last Ten Fiscal Years

Tax Collection Year	Sales Ratio	Taxable Net Tax Capacity	Estimated Market Value	Percent Total Tax Capacity of Estimated Market Value	Indicated Market Value (1)
2017	93.5	$ 99,900,976	$ 8,497,124,725	1.18 %	$ 9,087,833,930
2018	93.9	107,329,763	9,160,183,925	1.17	9,758,372,137
2019	94.4	114,722,950	9,847,024,275	1.17	10,431,169,783
2020	94.2	125,512,735	10,739,561,575	1.17	11,400,808,466
2021	93.5	131,495,210	11,273,477,275	1.17	12,057,194,947
2022	94.7	139,359,976	11,952,166,700	1.17	12,621,084,161
2023	90.7	157,885,395	13,629,682,300	1.16	15,027,213,120
2024	92.4	165,246,690	14,459,416,600	1.16	15,648,719,264
2025	95.5	164,495,814	14,588,096,400	1.17	15,164,341,372
2026	96.0	165,770,984	14,432,997,725	1.15	15,034,372,630

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

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

Source: Hennepin County Auditor

Independent School District No 281

New Hope, Minnesota

Property Tax Capacity Rates

All Overlapping Governmental Units

Last Ten Fiscal Years

Table 10

Tax Collection Year	Property Tax Rate – Based on Tax Capacity Values									
	ISD No. 281 (1)	City of Brooklyn Center	City of Brooklyn Park	City of Crystal	City of Golden Valley	City of New Hope	City of Plymouth	City of Robbinsdale	Special Districts (2)	Hennepin County
2017	31.612	70.498	55.207	50.360	56.109	59.931	26.959	50.574	8.822	44.087
2018	31.957	68.432	52.373	50.416	55.152	58.589	26.804	50.346	8.516	42.808
2019	29.909	71.860	52.695	48.771	53.780	67.990	26.355	50.807	8.550	41.861
2020	26.447	66.589	49.762	47.855	53.400	66.089	26.206	47.511	7.418	41.084
2021	25.529	66.260	47.129	49.507	52.596	63.940	26.509	52.143	7.091	38.210
2022	26.507	57.109	48.338	47.373	54.736	64.323	27.574	51.201	7.849	38.535
2023	24.092	55.969	43.148	47.407	53.828	58.504	24.643	49.696	6.944	34.542
2024	24.209	56.766	46.520	48.425	54.205	58.341	24.453	47.935	6.723	34.681
2025	25.379	62.192	53.196	59.596	57.017	64.444	26.136	57.824	7.246	37.081
2026	25.206	63.241	53.089	65.811	57.870	66.093	27.337	62.013	6.921	39.242

Tax Collection Year	Total Tax Capacity Rate for Taxpayers as a							ISD No. 281 Market Value Base Tax (3)
	Brooklyn Center Resident	Brooklyn Park Resident	Crystal Resident	Golden Valley Resident	New Hope Resident	Plymouth Resident	Robbinsdale Resident	
2017	155.019	139.728	134.881	140.630	144.452	111.480	135.095	0.24959
2018	151.713	135.654	133.697	138.433	141.870	110.085	133.627	0.23433
2019	152.180	133.015	129.091	134.100	148.310	106.675	131.127	0.26683
2020	141.538	124.711	122.804	128.349	141.038	101.155	122.460	0.25032
2021	137.090	117.959	120.337	123.426	134.770	97.339	122.973	0.24121
2022	130.000	121.229	120.264	127.627	137.214	100.465	124.092	0.21608
2023	121.547	108.726	112.985	119.406	124.082	90.221	115.274	0.21763
2024	122.379	112.133	114.038	119.818	123.954	90.066	113.548	0.22058
2025	131.898	122.902	129.302	126.723	134.150	95.842	127.530	0.21036
2026	134.610	124.458	137.180	129.239	137.462	98.706	133.382	0.20744

(1) The rate does not include the referendum, which is spread on School District Referendum Market Value.

(2) Special districts include the Metropolitan Mosquito Control, Metropolitan Council, Metro Transit, Three Rivers Park District, Park Museum, and Hennepin County Regional Railroad Authority.

(3) District voters have authorized additional school funding through an operating referendum.

Source: Hennepin County Auditor

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

For Taxes Collectible	Original Levy					Uncollected Taxes Receivable as of June 30, 2026	
	Local Spread	Fiscal Disparities	Total Levy	Amount Collected	Percent of Levy Collected	Delinquent Amount	Current Amount
2017	$ 47,767,783	$ 9,911,188	$ 57,678,971	$ 57,678,971	100.00 %	$ -	$ -
2018	50,546,470	9,283,437	59,829,907	59,829,907	99.95	-	-
2019	55,482,277	9,501,656	64,983,933	64,953,543	100.00	30,390	-
2020	55,303,400	10,256,071	65,559,471	65,559,471	99.98	-	-
2021	56,041,674	9,515,308	65,556,982	65,549,326	99.97	7,656	-
2022	57,476,955	9,894,875	67,371,830	67,332,792	99.91	39,038	- 138
2023	63,176,759	9,036,155	72,212,914	72,138,976	99.73	73,938	-
2024	67,002,913	8,866,537	75,869,450	75,725,530	99.43	143,920	-
2025	67,488,141	8,989,997	76,478,138	75,968,608	99.33	509,530	-
2026	66,618,341	9,904,526	76,522,867	38,796,805	50.70	-	37,726,062
						$ 804,471	$ 37,726,062

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

Source State of Minnesota School Tax Report

Independent School District No. 281

Table 12

New Hope, Minnesota
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Percentage of Personal Income (2)	Per Capita (2)
	General Obligation Bonds (1)	Certificates of Participation (1)	Financed Purchases and Leases	Total		
2017	$ 196,769,592	$ 9,079,612	$ 3,643,000	$ 209,492,204	0.25 %	2,010
2018	197,200,309	8,513,989	3,439,416	209,153,714	0.24	2,007
2019	181,230,185	7,938,366	3,234,849	192,403,400	0.21	1,846
2020	184,648,567	7,352,743	3,043,677	195,044,987	0.20	1,872
2021	186,756,137	6,757,119	2,808,629	196,321,885	0.22	1,804
2022	194,858,386	6,146,496	2,586,656	203,591,538	0.19	2,057
2023	197,508,295	5,525,872	11,252,151	214,286,318	0.18	2,096
2024	200,832,423	4,895,249	10,865,943	216,593,615	0.18	2,119
2025	202,521,331	4,239,626	9,561,486	216,322,443	0.18	2,066
2026	184,082,364	3,569,002	8,180,664	195,832,030	0.16	1,871

(1) Net of unamortized premiums and discounts.

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

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

Independent School District No. 281

Table 13

New Hope, Minnesota

Ratio of Annual Debt Service Expenditures for

General Bonded Debt and Certificates of Participation to Total General Expenditures

Last Ten Fiscal Years

Fiscal Year	Principal	Interest and Other Fiscal Charges	Total Debt Service Expenditures	Total General Expenditures (1)	Percent of Debt Service to General Expenditures
2017	$ 13,170,000	$ 7,880,048	$ 21,050,048	$ 257,568,003	8.17 %
2018	13,910,000	6,932,545	20,842,545	230,460,175	9.04
2019	14,730,000	6,748,249	21,478,249	227,523,566	9.44
2020	13,290,000	6,336,317	19,626,317	238,258,932	8.24
2021	13,945,000	6,637,539	20,582,539	226,038,245	9.11
2022	14,445,000	6,504,751	20,949,751	238,621,913	8.78
2023	15,310,000	6,571,058	21,881,058	259,801,594	8.42
2024	16,180,000	6,777,882	22,957,882	271,088,514	8.47
2025	17,165,000	6,935,412	24,100,412	271,669,519	8.87
2026	18,060,000	7,078,233	25,138,233	262,030,219	9.59

(1) General expenditures include all governmental funds.

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

Independent School District No. 281

Table 14

New Hope, Minnesota

Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Percentage of Estimated Actual Value of Taxable Property
2017	$ 196,769,592	2.32 %
2018	197,200,309	2.15
2019	181,230,185	1.84
2020	184,648,567	1.72
2021	186,756,137	1.66
2022	194,858,386	1.63
2023	197,508,295	1.45
2024	200,832,423	1.41
2025	202,521,331	1.44
2026	184,082,364	1.28

Table 15

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

	Hennepin County						ISD No. 281	
Fiscal Year	Population (1)	Personal Income (1)	Per Capita Personal Income (1)	Median Age	Labor Force (1)	Unemployment Rate	Population (1)	School Enrollment
2017	1,237,604	$84,476,373,832	$ 68,258	36.2	694,060	3.2 %	104,207 (2)	12,326
2018	1,249,512	87,483,333,168	70,014	36.2	703,310	3.2	104,207 (2)	12,014
2019	1,261,104	93,066,952,992	73,798	36.5	715,567	2.4	104,207 (2)	11,968
2020	1,279,981	98,436,938,805	76,905	36.5	706,189	6.2	104,207 (2)	11,814
2021	1,281,565	90,259,341,385	70,429	36.5	700,247	3.7	108,821	11,257
2022	1,289,645	110,271,095,725	85,505	37.4	710,823	2.7	101,797	10,855
2023	1,293,651	116,235,836,001	89,851	37.2	703,017	3.2	102,224	10,453
2024	1,258,713	120,300,236,262	95,574	37.4	699,826	2.9	104,686 (2)	10,213
2025	1,273,334	121,697,623,716	95,574	37.8	729,557	3.7	104,686 (2)	10,253
2026	1,284,784	122,532,419,648	95,372	37.6	688,904	4.4	104,686 (2)	9,917

Sources:
(1) Hennepin County
(2) Estimated

Table 16

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

Employer	2017 Approximate Number of Employees	2017 Rank	2017 Percent of Total (1) Employees	2026 Approximate Number of Employees	2026 Rank	2026 Percent of Total (1) Employees
University of Minnesota - Twin Cities	17,000	1	26.3 %	26,000	1	30.8 %
UnitedHealth Group	15,000	2	23.2	20,000	2	23.7
Target Corporation Headquarters	6,000	3	9.3	8,000	3	9.5
Hennepin Healthcare	6,000	4	9.3	7,500	4	8.9
U.S. Bancorp	4,500	5	7.0	7,000	5	8.3
North Memorial Health	4,300	6	6.6	5,200	6	6.1
Best Buy Corporate - Headquarters	4,000	7	6.2	4,000	7	4.7
General Mills	3,500	8	5.4	3,100	8	3.7
Honeywell Aerospace	2,500	9	3.9	2,000	9	2.3
Robbinsdale Area Schools	1,778	#	2.8	1,686	0/	2.0
Total	64,578		100.0 %	84,486		100.0 %

(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

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

Table 17

Independent School District No 281
New Hope, Minnesota
FTE Staff Allocation
Last Ten Fiscal Years

	2016–2017	2017–2018	2018–2019	2019–2020	2020–2021	2021–2022	2022–2023	2023-2024	2024-2025	2025-2026
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cabinet	7.00	6.00	6.00	6.00	6.00	6.72	7.00	6.00	5.00	6.00
Principals	16.00	17.00	18.00	19.00	18.00	20.90	21.00	19.00	18.00	19.00
Assistant principals	21.00	22.00	22.00	24.00	22.00	19.31	20.00	23.00	19.00	16.00
Program directors	32.00	31.00	32.00	33.00	39.87	37.31	47.90	53.45	42.72	33.72
Program assistants	75.00	100.00	70.00	126.00	103.58	86.23	104.56	106.58	81.00	70.76
Teachers	757.00	750.47	781.00	772.10	803.11	756.70	767.27	785.06	731.59	713.01
Counselors	17.00	16.20	17.00	20.20	19.84	18.29	31.41	32.27	29.50	21.10
Social workers	17.00	16.80	17.00	20.50	22.90	21.39	23.66	24.43	27.30	25.00
Psychologists	13.00	12.20	13.00	12.60	16.60	16.60	17.97	19.40	19.80	22.50
Nurses	10.00	8.60	9.00	9.00	12.00	12.40	12.88	12.88	12.00	3.00
Special assignments	63.00	57.40	88.00	79.65	72.59	82.07	93.24	89.92	74.65	77.25
Education assistants	342.00	342.70	318.00	346.70	278.54	279.72	311.98	341.13	254.00	322.16
Bus monitor	6.00	6.38	6.00	3.35	3.33	3.35	3.64	3.69	–	–
Custodians	102.00	74.50	74.00	72.00	65.89	70.28	81.50	79.00	87.00	89.00
Custodial/bus drivers	10.00	10.00	8.00	7.40	7.00	6.32	4.67	3.00	–	–
Community education	80.00	52.73	50.00	47.45	43.98	35.84	38.18	36.61	91.00	78.03
Office employees	65.00	58.80	70.00	63.55	61.73	61.23	61.12	61.06	50.00	47.00
Food service	96.00	88.00	92.00	91.30	77.70	75.24	78.04	89.50	90.00	78.72
Total	1,730.00	1,671.78	1,692.00	1,754.80	1,675.66	1,610.90	1,727.02	1,786.98	1,633.56	1,623.25

Source: The District's Human Resources Department

Independent School District No 281

Table 18

New Hope, Minnesota
Student Enrollment
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM) (Including Enrollment Option ADM) Pre-Kindergarten and Handicapped Kindergarten	Kindergarten	Elementary	Secondary	Total	Total Pupil Units
2017	187.69	784.97	5,707.53	5,742.06	12,422.25	13,569.14
2018	368.80	764.98	5,442.00	5,732.89	12,308.67	13,453.48
2019	396.47	770.35	5,384.57	5,685.23	12,236.62	13,371.94
2020	392.64	790.80	5,145.32	5,803.45	12,132.21	13,291.27
2021	335.43	649.86	4,747.87	5,659.43	11,392.59	12,524.21
2022	387.98	697.46	4,509.34	5,503.81	11,098.59	12,199.38
2023	415.25	608.26	4,427.24	5,306.84	10,757.59	11,818.25
2024	296.15	712.95	4,450.58	5,128.87	10,588.55	11,612.05
2025	287.22	733.23	4,432.21	5,076.27	10,528.93	11,543.06
2026	255.58	680.55	4,255.71	4,701.39	9,893.23	10,832.71

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 through 2015	1.250	1.000	0.612	0.612	1.115	1.060	1.300
Fiscal 2016 through 2023	1.000	1.000	0.550	1.000	1.000	1.000	1.200

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OTHER REPORTS

INDEPENDENT SCHOOL DISTRICT NO. 281
NEW HOPE, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2026

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INDEPENDENT AUDITOR'S REPORT
ON MINNESOTA LEGAL COMPLIANCE

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Independent School District No. 281 (the District), New Hope, Minnesota as of and for the year ended June 30, 2026, and the related notes to the financial statements, and have issued our report thereon dated November 19, 2026.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota. Statute § 6.65, except as described in the Schedule of Findings and Responses as items 2026-001 and 2026-002. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The District's response to the finding in our audit is described in the accompanying Schedule of Findings and Responses. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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

Abdo
Minneapolis, Minnesota
November 19, 2026

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 281 (the District), New Hope, Minnesota, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 19, 2026.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Response as item 2026-003 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Response to Finding

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

Purpose of this Report

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



Abdo
Minneapolis, Minnesota
November 19, 2026

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Independent School District No. 281
New Hope, Minnesota
Schedule of Findings and Responses
For the Year Ended June 30, 2026

Finding	Description
2026-001	**Student Activity Accounts with Deficit Balances**
Condition:	We noted certain student activity accounts that had a deficit year-end balance, which is not appropriate as defined in the Manual for Activity Fund Accounting (MAFA).
Criteria:	The Manual for Activity Fund Accounting (MAFA) states that no individual student activity will operate with a negative cash balance at the end of the fiscal year.
Cause:	During our audit, we found that there was one student activity account with a deficit fund balance.
Effect:	The District is not in compliance with MAFA.
Recommendation:	It is our recommendation that the District ensure all student activity accounts do not spend in excess of available funds, and eliminate the existing student activity account balance deficits.

Management Response:

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

2026-002	**Student Activity Purpose Summary**
Condition:	During our audit procedures, it came to our attention that the District did not have an Activity Purpose Summary for all student activity accounts.
Criteria:	UFARS Chapter 14 requires the District to have Activity Purpose Summaries in place for all student activity groups.
Cause:	The District did not have Activity Purpose Summaries for all accounts.
Effect:	The District is out of compliance with UFARS requirements.
Recommendation:	We recommend that the District develop an Activity Purpose Summary for all groups to fill out at the beginning of each school year.

Management Response:

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

Finding	Description
2026-003	**Material Audit Adjustment**
Condition:	During this year's audit, adjustments were needed to materially adjust accounts payable.
Criteria:	The financial statements needed to be materially correct.
Cause:	The District's management had not prepared a year end trial balance reflecting all necessary accounting entries.
Effect:	This indicates that misstatements may occur and not be detected by the District's system of internal control.
Recommendation:	We recommend that the year-end audit preparation process include a review of accounts payable to ensure that there are checks and balances to prevent this type of correction moving forward.

Management Response:

The District agrees with the correction. Procedures are in place for the fiscal year 2027 audit to improve the process and to ensure that this type of material adjustment is not needed in the future.

Robbinsdale Area Schools
Independent School District 281
4148 Winnetka Ave N.
New Hope, MN 55427
763-504-8000 | rdale.org

CORRECTIVE ACTION PLAN
The following is our response to findings in the audit as of June 30, 2026.

FINDING 2026-001

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

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Findings:

   There is no disagreement with the audit finding

2. Action Planned in Response to Finding:

   Procedures are in place for the fiscal year 2027 audit to review procedures and processes around student activity funds.

3. Official Responsible for Ensuring CAP:

   Kristen Hoheisel, Chief Financial Officer

4. Planned Completion Date for CAP:

   During the next fiscal year 2027.

5. Plan to Monitor Completion of CAP:

   Monitored by the CFO and the School Board.

Sincerely,
Kristen Hoheisel, Chief Financial Officer

Kristen Hoheisel
Chief Financial Officer

Robbinsdale Area Schools
Independent School District 281
4148 Winnetka Ave N.
New Hope, MN 55427
763-504-8000 | rdale.org

CORRECTIVE ACTION PLAN
The following is our response to findings in the audit as of June 30, 2026.

FINDING 2026-002

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

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Findings:

   There is no disagreement with the audit finding

2. Action Planned in Response to Finding:

   Procedures are in place for the fiscal year 2027 audit to review procedures and processes around student activity funds.

3. Official Responsible for Ensuring CAP:

   Kristen Hoheisel, Chief Financial Officer

4. Planned Completion Date for CAP:

   During the next fiscal year 2027.

5. Plan to Monitor Completion of CAP:

   Monitored by the CFO and the School Board.

Sincerely,
Kristen Hoheisel, Chief Financial Officer

Kristen Hoheisel
Chief Financial Officer

Robbinsdale Area Schools
Independent School District 281
4148 Winnetka Ave N.
New Hope, MN 55427
763-504-8000 | rdale.org

CORRECTIVE ACTION PLAN
The following is our response to findings in the audit as of June 30, 2026.

FINDING 2026-003

During this year's audit, it was noted that accounts payable needed to be materially adjusted.

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Findings:

   There is no disagreement with the audit finding

2. Action Planned in Response to Finding:

   Procedures are in place for the fiscal year 2027 audit to improve the accounts payable audit preparation process.

3. Official Responsible for Ensuring CAP:

   Kristen Hoheisel, Chief Financial Officer

4. Planned Completion Date for CAP:

   During the next fiscal year 2027.

5. Plan to Monitor Completion of CAP:

   Monitored by the Executive Officer and the School Board.

   Sincerely,
   Kristen Hoheisel, Chief Financial Officer

Kristen Hoheisel
Chief Financial Officer

Independent School District No. 281
New Hope, Minnesota
Schedule of Prior Findings
For the Year Ended June 30, 2026

Finding	Description
2025-001	**Student Activity Accounts with Deficit Balances**
Condition:	We noted certain student activity accounts that had a deficit year-end balance, which is not appropriate as defined in the Manual for Activity Fund Accounting (MAFA).
Criteria:	The Manual for Activity Fund Accounting (MAFA) states that no individual student activity will operate with a negative cash balance at the end of the fiscal year.
Cause:	During our audit, we found that there was one student activity account with a deficit fund balance.
Effect:	The District is not in compliance with MAFA.
Recommendation:	It is our recommendation that the District ensure all student activity accounts do not spend in excess of available funds, and eliminate the existing student activity account balance deficit.

Fiscal Year 2026 Update:

This is a repeat finding for fiscal year 2026.

2025-002	**Student Activity Purpose Summary**
Condition:	During our audit procedures, it came to our attention that the District did not have an Activity Purpose Summary for all student activity accounts.
Criteria:	UFARS Chapter 14 requires the District to have Activity Purpose Summaries in place for all student activity groups.
Cause:	The District did not have Activity Purpose Summaries for all accounts.
Effect:	The District is out of compliance with UFARS requirements.
Recommendation:	We recommend that the District develop an Activity Purpose Summary for all groups to fill out at the beginning of each school year.

Fiscal Year 2026 Update:

This is a repeat finding for fiscal year 2026.

Finding	Description
2025-003	**Material Audit Adjustment**
Condition:	During this year's audit, adjustments were needed to materially adjust accounts payable.
Criteria:	The financial statements needed to be materially correct.
Cause:	The District's management had not prepared a year end trial balance reflecting all necessary accounting entries.
Effect:	This indicates that misstatements may occur and not be detected by the District's system of internal control.
Recommendation:	We recommend that the year-end audit preparation process include a review of accounts payable to ensure that there are checks and balances to prevent this type of correction moving forward.

Fiscal Year 2026 Update:

The District is being issued a finding again in fiscal year 2026



Executive Governance Summary

Independent School District No. 281

New Hope, Minnesota

For the year ended June 30, 2026

Abdo
Lighting the path forward

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

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

14500 N Northsight Blvd, Ste 321
Scottsdale, AZ 85260
P 480.864.5579

November 19, 2026

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 281 (the District), New Hope, Minnesota for the year ended June 30, 2026 and have issued our report thereon dated November 19, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 18, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be a significant deficiency, however significant deficiencies may exist that have not been identified. As described below, we identified a deficiency in internal control that we consider to be a material weakness, as finding 2026-003.

Finding	Description
2026-**003**	**Material Audit Adjustment**
Condition:	During this year's audit, adjustments were needed to materially adjust accounts payable.
Criteria:	The financial statements needed to be materially correct.
Cause:	The Districts management had not prepared a year end trial balance reflecting all necessary accounting entries.
Effect:	This indicates that misstatements may occur and not be detected by the District's system of internal control.
Recommendation:	We recommend that the year-end audit preparation process include a review of accounts payable to ensure that there are checks and balances to prevent this type of correction moving forward.

Management Response:

The District agrees with the correction. Procedures are in place for the fiscal year 2027 audit to improve the process and to ensure that this type of material adjustment is not needed in the future.

Compliance and Other Matters

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

2026-001	**Student Activity Accounts with Deficit Balances**
Condition:	We noted certain student activity accounts that had a deficit year-end balance, which is not appropriate as defined in the Manual for Activity Fund Accounting (MAFA).
Criteria:	The Manual for Activity Fund Accounting (MAFA) states that no individual student activity will operate with a negative cash balance at the end of the fiscal year.
Cause:	During our audit, we found that there was one student activity account with a deficit fund balance.
Effect:	The District is not in compliance with MAFA.
Recommendation:	It is our recommendation that the District assure all student activity accounts do not spend in excess of available funds, and eliminate the existing student activity account balance deficit.

Management Response:

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

Finding	Description
2026-002	**Student Activity Purpose Summary**
Condition:	During our audit procedures, it came to our attention that the District did not have an Activity Purpose Summary for all student activity accounts.
Criteria:	UFARS Chapter 14 requires the District to have Activity Purpose Summaries in place for all student activity groups.
Cause:	The District did not have Activity Purpose Summaries for all accounts.
Effect:	The District is out of compliance with UFARS requirements.
Recommendation:	We recommend that the District develops an Activity Purpose Summary for all groups to fill out at the beginning of each school year.

Management Response:

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

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. The District changed accounting policies during the year ended June 30, 2026 related to financial reporting model improvements (GASB 103). We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus.

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Management Representations

We have requested certain representations from management that are included in the management representations letter dated November 19, 2026.

Disagreements with Management

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

Management Consultations with Other Independent Accountants

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

Other Matters

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

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

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

Other Audit Findings or Issues

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

Future Accounting Standard Changes

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

GASB Statement No. 105 – *Subsequent Events* *Effective: 06/30/2027*

Further information on upcoming GASB pronouncements.

* * * *

Restriction on Use

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

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

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

Abdo

Abdo
Minneapolis, Minnesota
November 19, 2026

Squires Waldspurger & Mace, P.A.

Memo

To: School Board of Independent School District No. 281, Robbinsdale
From: Liz J. Vieira, Attorney
Date: November 25, 2026

Re: Revisions to Superintendent Contract for 2027-2030

Recommendation: The three Board Members assigned to negotiate the Superintendent's contract recommend approval of a three-year contract from July 1, 2027 – June 30, 2030 with the terms identified below.

Key Financial Terms:

- Removal of Performance Incentive up to 10% of the base contract salary
  - Financial benefit moved to dollar-for-dollar match on 403(b)
  - $5,000 of performance incentive benefit added to salary

- 2027-28 salary contains $10,000 "new" money; 1.5% increase each subsequent year.

- Superintendent can convert PTO into tax-advantaged account contributions during the term of the contract, rather than solely payout for accrued PTO at end of contract (potential savings for District by converting at lower salary)

Substantive Terms:
Updates to dates or revisions that clarify existing meaning are not included below.

- **Article III, Section 3:** Changes number of arbitrators requested from Bureau of Mediation Services in the event of termination during term from five to seven.

- **Article V, Section 2:** Superintendent may elect to convert PTO into contributions to elective retirement accounts up to maximum allowed by law during term of contract (change from converting all PTO at end of contract). Rate for converting PTO is salary divided by 235 (reduced from 260). Superintendent may cash out up to three days of PTO per year for wellness/ health-care related expenses not covered by insurance. If the Superintendent dies during the contract term, remaining unused PTO to be paid to estate.

- **Article V, Section 7:** If the Superintendent is unable to work due to illness or disability

and has exhausted accumulated paid leave, salary will be paid at 100% (increase from 70%) until waiting period for long term disability ends.

- **Article V, Section 8:** If the Superintendent is on an unpaid medical leave of absence, Superintendent may continue on District's insurance paying 50% of the premium (decrease from 100%).

- **Article VII, Section 1:** District will match Superintendent's contributions to tax-sheltered annuity or deferred compensation plans dollar-for-dollar up to statutory maximum (increase from 4% of annual salary)

- **Article VIII, Section 1:** Salary
  - **2027-2028:** $275,000
  - **2028-2029:** $279,125
  - **2029-2030:** 283,312

To: Members of the School Board
Teri Staloch, Superintendent
From: Amy O'Hern, Executive Director of Human Resources
Date: November 30, 2026
Re: 2027-2028 Calendar Recommendation

Executive Summary: 2027-2028 Calendar

The Calendar/Labor Management Committee met three times to develop the proposed 2027-2028 school year calendar. In its work, the committee reviewed recommendations from the conference subcommittee, which was established this fall to evaluate current conference practices and identify opportunities to improve family engagement and staff efficiency. Through a collaborative process involving district administration and labor management committee members, the committee developed the proposed calendar revisions outlined below.

In collaboration with union groups, district administration developed a revised conference schedule that includes one full-day conference day and one four-hour evening conference session each semester.

This model provides greater flexibility for families, particularly those who work nontraditional schedules, by offering conference opportunities during both daytime and evening hours. The revised schedule reduces the teacher's conference commitment from 14 hours and 20 minutes to 12 hours per semester and reduces compensatory time from two days per semester to one compensatory day during the school year.

To accommodate the addition of the full-day conference days while maintaining the required number of instructional days and avoiding an extension of the school year, adjustments to the academic calendar were necessary. Specifically, the number of days included in winter break has been reduced.

The proposed calendar continues several scheduling priorities:

- The school year will begin before Labor Day, consistent with the current school year.
- Students will complete the school year prior to Memorial Day.
- The calendar maintains the required instructional time while supporting improved family engagement and communication.
- High school graduation is proposed for Thursday, May 25, based on facility availability.
- Day 1 of the school year: Grades 6 and 9 begin with a staggered start, whereas grades 10 through 12 participate in asynchronous learning.
- Day 2 of the school year: Grades 7 and 8 begin their academic year.

This proposal reflects a collaborative effort between the calendar labor management committee and district administration to enhance conference accessibility, support student success, and maintain a school-year schedule that aligns with community preferences.

2027-2028 District Calendar

July 1, 2027 - June 30, 2028

July

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
						0

August

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
						11

September

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
						21

October

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						20

November

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
						19

December

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
						14

January

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
						19

February

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29				
						19

169

March

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
						18

April

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						22

May

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
						20

June

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	
						4

Holidays: 7 Days	
September 6, 2027	January 17, 2028
October 22, 2027	February 21, 2028
November 25, 2027	May 29, 2028
November 26, 2027	

Professional Development: 10 Days
August 19 or 20, 2027 Flex Day
August 23-27, 2027 Work Shop Week
November 1, 2027 Asychronous/PD
November 2, 2027 Professional Development
January 14, 2027 Professional Development
January 18, 2028, Teacher Work Day
May 30, 2028 Teacher Work Day

Non-scheduled/Unpaid days
October 11, 2027
October 21, 2027
December 23, 2027 - December 31, 2027
March 20, 2028 - March 24, 2028
May 5, 2028

Conferences
October 12, 2027 Full Day
October 13,14,18,19, 2027 (4 hour evening)
March 8, 2028 Full Day
March 7,9,14,16, 2028 (4 hour evening)

Compensatory Days	
April 14, 2028	*PLEASE NOTE-- this day is a combination from the fall and spring evening conferences

2027-2028 Total Number of Days	
Student Days	168
Holidays	7
Conferences	2
Compensatory	1
Professional Development	11
Total	189

Minutes of Business Meeting
The School Board of Robbinsdale Area Schools

***Approved XXXX*

A Business Meeting of the School Board of Robbinsdale Area Schools (RAS) was held Monday, November 16, 2026, beginning at 6:05 p.m. in the theatre at the Robbinsdale Area Schools Education Service Center (ESC) at the FAIR Crystal Campus. A recording of the meeting can be found at: https://www.rdale.org/discover/school-board under "Watch School Board Meeting Webcasts."

Welcome

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

Approval of the Agenda
MOTION: Brynteson moved approval of the agenda, Wutoh seconded.
Motion prevailed with a voice vote.

Special Report
A. *Annual Comprehensive Financial Report (ACFR) for FY26*
Kristen Hoheisel, Chief Financial Officer and Tyler See, CPA/Manager from Abdo Solutions
Ms. Hoheisel introduced Mr See, who presented a final review of the ACFR for FY26, in preparation for moving for approval at the November 30, 2026 Business Meeting
B. *SY26 Comprehensive Achievement and Civic Readiness (CACR) and Achievement and Integration (A&I) Annual Report, and Public Forum*
Becky Brodeur, Executive Director of Academics, Student Success, and Achievement
Beth Tepper, Director of Educational Equity
Maria Roberts, Director of Teaching and Learning
Tony Patterson, Assistant Director of Educational Equity
Erica Ahlgren, Assistant Director of Learning Analytics and Impact

Consent Agenda
Consent Agenda items include administrative matters, personnel reports, and financial reports.
MOTION: Wutoh moved approval of the Consent Agenda, Brynteson seconded.
Voting in favor: Bassett, Bowman, Brynteson, Evans-Becker, Hillenbrand, Wutoh
Voting against: Long
Motion prevailed with a 6-1 roll call vote.
.

Unfinished Business
A. *2027-28 District 281 Long-Term Facilities Maintenance (LTFM) Levy Plan*
MOTION: Bowman moved approval of the plan, Brynteson seconded.
Voting in favor: Bassett, Bowman, Brynteson, Evans-Becker, Hillenbrand, Wutoh
Voting against: None
Abstaining: Long - due to a need for more details.
Motion prevailed with a 6-0-1 roll call vote.

New Business
A. *Resolution Accepting Donations in the amount of $42,333.18*
MOTION: Bassett moved to approve the resolution, Bowman seconded.
Motion prevailed with a unanimous roll call vote.

Policy
A. *Committee Report (None for this evening.)*
B. *Second Read (Action) Policies:*
Three-Year Cycle:
- 417 Policy - Chemical Use and Abuse
- 419 Policy - Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices

- 424 Policy - License Status

MOTION: Wutoh moved approval of the policies, Bowman seconded.
Motion prevailed with a voice vote.

C. *First Read Policies (None for this evening.)*

Administrative Reports

A. *Superintendent's Report - Dr. Teri Staloch, Superintendent*
Superintendent Staloch talked about the district's mission to inspire and educate all learners to develop their unique potential and positively contribute to their community, and how RAS is committed to ensuring every student graduates career, articulated trades and college ready. Highlights included:
   - Celebrating American Education Week
   - Fall Music Festival at Orchestra Hall on November 9, 2026
   - Sandburg Middle School (SMS) production of *QUEST! Three Short Plays to Rule Them All*
   - Plymouth Middle School upcoming production of *Matilda Jr.*
   - Community Education Explore Expo - November 12, 2026 at Crystal Learning Center
   - Ruby Bridges Walk to School Day - November 13, 2026 at Meadow Lake Elementary
   - Barbara Rodriguez Zaqueros, Armstrong Senior, awarded the 2026 Humphrey-Johnson Book Prize for leadership, advocacy, and community engagement
   - Upcoming district-wide Round Dance - November 20, 2026 at SMS
   - DJ Brynteson, district Debate Coach awarded the 2026 Don Crabtree Distinguished Service Award for the second time since 2024 - for nearly 25 years of coaching, leadership, and service
   - Class of 2027 commencement dates and locations:
     - Cooper - May 26, 2027 at 6:00 p.m. at University of St. Thomas
     - Robbinsdale Virtual Academy and Highview - May 27, 2027 at 11:00 a.m. Education Service Center at FAIR Crystal Campus
     - Armstrong - May 27, 2027 at 6:00 p.m. at University of St. Thomas

B. *Cardiac Emergency Response Plan for Review*
Hayley Heidelberg, Director of Risk Managment

C. *Lead in Water (LIW) and Indoor Air Quality (IAQ) Management Plans for Review*
Hayley Heidelberg, Director of Risk Management

Future Events

Available on our website.

Adjournment

MOTION: Bowman moved to adjourn the meeting, Wutoh seconded.
Motion prevailed with a voice vote. Meeting adjourned at 8:43 p.m.

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

Signed:_____ Date:_____
School Board Clerk, ISD 281

Summary Minutes of Study Session

The School Board of Robbinsdale Area Schools

***Reviewed: XXXX*

A Study Session of the School Board of Robbinsdale Area Schools (RAS) was held Monday, October 19, 2026 at 9:05 p.m. in the theatre at the Robbinsdale Area Schools Education Service Center (ESC) at the FAIR Crystal Campus. A recording of the meeting can be found at: https://www.rdale.org/discover/school-board under "Watch School Board Meeting Webcasts." ***Study (Work) Session summary minutes are not approved by the School Board.***

Director(s) present: Bassett, Bowman, Brynteson, Evans-Becker, Hillenbrand, Long, and Wutoh; and Dr. Teri Staloch, Superintendent. Director(s) absent: none.

Welcome and Introductions

Purpose and Agenda

District Governance and Policy *(None for this evening.)*

Operational Performance Oversight and Organizational Direction *(None for this evening.)*

A. *Statutory Operating Debt (SOD)/Budget Reduction Options for 2027-28*
Dr. Bob McDowell, Assistant Superintendent and Kristen Hoheisel, Chief Financial Officer
MOTION: Chair Evans-Becker moved to cut kindergarten at FAIR Pilgrim Lane and SEA for 2027-28 to save ~ $472,000, Bowman seconded.
Voice vote was unclear, roll call vote occurred.
Voting in favor: Bowman, Brynteson, Evans-Becker, Hillenbrand, Wutoh
Voting against: Bassett, Long
Motion prevailed with a 5-2 roll call vote.
MOTION: Bassett moved to direct administration to identify up to $1,400,000 in reductions in disbursements tied to contracted services, Long seconded.
Voting in favor: Bassett, Brynteson, Long
Voting against: Bowman, Evans-Becker, Hillenbrand, Wutoh
Motion failed in 3-4 roll call vote.
MOTION: Wutoh moved to remove magnet transportation from consideration for budget cuts, Hillenbrand seconded.
Voice vote was unclear, roll call vote occurred.
Voting in favor: Evans-Becker, Hillenbrand, Wutoh
Voting against: Bowman, Brynteson
Abstaining: Bassett and Long - due to disagreeing with the process of how the voting is going
Motion passes with a 3-2-2 roll call vote.
MOTION: Hillenbrand moved to remove elementary and middle school music from consideration for budget cuts, Wutoh seconded.
Abstaining: Long - due to disagreeing with the process of how the voting is going; Bassett - due to not receiving equity impact statement, and Study Session turning into a Business Meeting
Motion prevailed with a voice vote.
MOTION: Wutoh moved to remove middle school Advancement Vid Individual Determination (AVID) from consideration for budget cuts, Hillenbrand seconded.
Abstaining: Bassett and Long - due to lack of community input.
Motion prevailed with a voice vote.

Board Governance

A. *School Board Listening Time Procedures and Decorum*
Tabled - will come for first read discussion at the November 30, 2026 Business Meeting, and for second read/action at the December 14, 2026 Business Meeting.

Superintendent Relations *(None for this evening.)*

Community Engagement *(None for this evening.)*

Information Items *(None for this evening.)*
Future Agenda Topics *(None for this evening.)*

Study Session concluded at 10:58 p.m.

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

DRAFT

Robbinsdale Area Schools
Board Disbursement Report
December 1, 2026

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
2	860609	R	12/1/2026	ADVANCED COMMERCIAL KITCHENS	02	$234.00	REPAIRS-RSI
3	860609	R	12/1/2026	ADVANCED COMMERCIAL KITCHENS	02	963.02	REPAIRS-LKE
4	860609	R	12/1/2026	ADVANCED COMMERCIAL KITCHENS	02	272.75	REPAIRS-RSI
5	860609	R	12/1/2026	ADVANCED COMMERCIAL KITCHENS	02	618.01	REPAIRS-CLC
6	860609	R	12/1/2026	ADVANCED COMMERCIAL KITCHENS	02	427.75	REPAIRS-SMS
7	860609	R	12/1/2026	ADVANCED COMMERCIAL KITCHENS	02	557.27	REPAIRS-CHS
8	860610	R	12/1/2026	BAYFIELD FRUIT COMPANY LLC	02	3,426.50	APPLES ALL SITES
9	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	27.95	PRODUCE-LKE
10	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	-55.90	PRODUCE-NPE CREDIT
11	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	-27.95	PRODUCE-LKE CREDIT
12	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	288.85	PRODUCE-CHS
13	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	152.14	PRODUCE-FPL
14	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	44.28	PRODUCE-LKE
15	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	138.38	PRODUCE-CHS
16	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	376.69	PRODUCE-RSI
17	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	89.70	PRODUCE-FOE
18	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	246.11	PRODUCE-NEILL
19	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	80.86	PRODUCE-LKE
20	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	120.29	PRODUCE-SEA
21	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	224.06	PRODUCE-FOE
22	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	148.76	PRODUCE-MLE
23	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	296.41	PRODUCE-FPL
24	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	451.75	PRODUCE-PMS
25	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	364.94	PRODUCE-RSI
26	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	235.52	PRODUCE-NEILL
27	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	220.09	PRODUCE-SMS
28	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	186.52	PRODUCE-NPE
29	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	230.19	PRODUCE-ZLE
30	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	183.90	PRODUCE-SEA
31	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	328.69	PRODUCE-PMS
32	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	289.79	PRODUCE-RSI
33	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	164.23	PRODUCE-CHS
34	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	112.13	PRODUCE-LKE
35	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	192.04	PRODUCE-MLE
36	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	202.74	PRODUCE-FOE
37	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	514.01	FFVP-LKE
38	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	241.16	FFVP-MLE
39	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	284.13	FFVP-FOE
40	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	241.16	FFVP-NEILL
41	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	801.91	FFVP-LKE
42	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	1,165.00	FFVP-FOE
43	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	1,135.47	FFVP-MLE
44	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	1,165.00	FFVP-NEILL
45	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	1,301.89	FFVP-NPE
46	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	809.22	FFVP-LKE
47	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	1,022.69	FFVP-MLE
48	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	1,022.69	FFVP-FOE
49	860617	R	12/1/2026	BIX PRODUCE COMPANY, LLC	02	91.01	PRODUCE-MLE
50	860618	R	12/1/2026	ECOLAB INC.	02	288.24	SUPPLIES-FOE
51	860619	R	12/1/2026	HOYO, SBC	02	13,600.00	SAMBUSAS ALL SITES
52	860620	R	12/1/2026	KARLSBURGER FOODS, INC	02	178.29	SUPPLIES-sms
53	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	240.52	BREAD-CHS
54	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	133.60	BREAD-RSI
55	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	100.12	BREAD-FPL
56	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	103.65	BREAD-PMS
57	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	368.41	BREAD-AHS
58	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	127.16	BREAD-ZLE
59	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	94.24	BREAD-FOE
60	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	62.94	BREAD-LKE
61	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	116.92	BREAD-NEILL
62	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	251.76	BREAD-SMS
63	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	121.56	BREAD-SEA
64	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	108.68	BREAD-NPE
65	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	62.69	BREAD-MLE
66	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	253.41	BREAD-CHS
67	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	83.42	BREAD-RSI
68	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	83.42	BREAD-ZLE
69	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	54.15	BREAD-FPL
70	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	255.16	BREAD-AHS
71	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	83.42	BREAD-LKE
72	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	43.16	BREAD-HVA
73	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	75.13	BREAD-FOE
74	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	106.35	BREAD-NEILL
75	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	229.03	BREAD-SMS
76	860624	R	12/1/2026	PAN-O-GOLD BAKING CO	02	106.10	BREAD-SEA
77	860625	R	12/1/2026	SCHOOL NUTRITION ASSOCIATION	02	4,335.92	MN STATE DUES
78	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	274.06	MILK-FOE
79	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	108.17	MILK-FOE
80	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	472.11	MILK-CHS
81	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	316.72	MILK-CHS
82	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	342.74	MILK-MLE
83	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	450.83	MILK-RSI
84	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	400.49	MILK-RSI
85	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	266.42	MILK-SEA
86	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	213.22	MILK-SEA
87	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	476.68	MILK-SMS
88	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	556.56	MILK-SMS
89	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	258.82	MILK-NEILL
90	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	273.24	MILK-NEILL
91	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	144.69	MILK-LKE
92	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	187.20	MILK-LKE
93	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	65.47	MILK-HVA
94	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	508.73	MILK-AHS

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
95	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	293.47	MILK-ZLE
96	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	134.04	MILK-ZLE
97	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	260.38	MILK-FPL
98	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	118.81	MILK-FPL
99	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	201.06	MILK-PMS
100	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	197.99	MILK-PMS
101	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	478.26	MILK-RSI
102	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	211.71	MILK-SEA
103	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	199.51	MILK-SEA
104	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	305.31	MILK-SMS
105	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	284.70	MILK-NEILL
106	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	159.92	MILK-LKE
107	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	213.12	MILK-LKE
108	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	298.45	MILK-FOE
109	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	131.68	MILK-FOE
110	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	386.07	MILK-CHS
111	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	304.63	MILK-MLE
112	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	210.18	MILK-NPE
113	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	261.93	MILK-NPE
114	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	403.68	MILK-AHS
115	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	403.68	MILK-AHS
116	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	127.89	MILK-ZLE
117	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	357.94	MILK-ZLE
118	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	249.77	MILK-FPL
119	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	197.17	MILK-FPL
120	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	467.48	MILK-PMS
121	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	399.05	MILK-PMS
122	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	236.06	MILK-MLE
123	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	327.40	MILK-NPE
124	860633	R	12/1/2026	ST PAUL BEVERAGE SOLUTIONS, LLC	02	221.42	MILK-NPE
125	860637	R	12/1/2026	TRIO SUPPLY CO	02	-48.93	SUPPLIES-CHS CREDIT
126	860637	R	12/1/2026	TRIO SUPPLY CO	02	58.68	SUPPLIES-FPL
127	860637	R	12/1/2026	TRIO SUPPLY CO	02	671.96	SUPPLIES-PMS
128	860637	R	12/1/2026	TRIO SUPPLY CO	02	473.68	SUPPLIES-SEA
129	860637	R	12/1/2026	TRIO SUPPLY CO	02	510.94	SUPPLIES-SMS
130	860637	R	12/1/2026	TRIO SUPPLY CO	02	100.07	SUPPLIES-ZLE
131	860637	R	12/1/2026	TRIO SUPPLY CO	02	364.30	SUPPLIES-AHS
132	860637	R	12/1/2026	TRIO SUPPLY CO	02	289.39	SUPPLIES-LKE
133	860637	R	12/1/2026	TRIO SUPPLY CO	02	483.15	SUPPLIES-CHS
134	860637	R	12/1/2026	TRIO SUPPLY CO	02	243.63	SUPPLIES-RSI
135	860637	R	12/1/2026	TRIO SUPPLY CO	02	154.76	SUPPLIES-NEILL
136	860637	R	12/1/2026	TRIO SUPPLY CO	02	48.93	SUPPLIES-CHS
137	860637	R	12/1/2026	TRIO SUPPLY CO	02	178.55	SUPPLIES-FPL
138	860637	R	12/1/2026	TRIO SUPPLY CO	02	803.72	SUPPLIES-PMS
139	860637	R	12/1/2026	TRIO SUPPLY CO	02	524.24	SUPPLIES-SMS
140	860637	R	12/1/2026	TRIO SUPPLY CO	02	245.16	SUPPLIES-FOE
141	860637	R	12/1/2026	TRIO SUPPLY CO	02	237.53	SUPPLIES-ZLE
142	860637	R	12/1/2026	TRIO SUPPLY CO	02	612.72	SUPPLIES-CHS
143	860637	R	12/1/2026	TRIO SUPPLY CO	02	544.47	SUPPLIES-RSI
144	860637	R	12/1/2026	TRIO SUPPLY CO	02	1,156.48	SUPPLIES-AHS
145	860637	R	12/1/2026	TRIO SUPPLY CO	02	186.26	SUPPLIES-NEILL
146	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	924.79	BREAKFAST-FPL
147	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	618.61	BREAKFAST-LKE
148	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	531.56	BREAKFAST-CHS
149	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	498.08	BREAKFAST-LKE
150	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	429.55	BREAKFAST-CHS
151	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	587.97	BREAKFAST-RSI
152	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	634.90	BREAKFAST-RSI
153	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	785.36	BREAKFAST-MLE
154	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,016.99	BREAKFAST-FOE
155	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	444.87	BREAKFAST-PMS
156	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	980.04	BREAKFAST-NEILL
157	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	402.27	BREAKFAST-SEA
158	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	902.15	BREAKFAST-FOE
159	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	798.91	BREAKFAST-MLE
160	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	983.32	BREAKFAST-FPL
161	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	405.60	BREAKFAST-PMS
162	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	763.45	BREAKFAST-RSI
163	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	388.06	BREAKFAST-RSI
164	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	951.69	BREAKFAST-CHS
165	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	931.09	BREAKFAST-NEILL
166	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,070.70	BREAKFAST-SMS
167	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	577.85	BREAKFAST-SMS
168	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	998.79	BREAKFAST-NPE
169	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	566.98	BREAKFAST-ZLE
170	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	533.45	BREAKFAST-SEA
171	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	420.71	BREAKFAST-PMS
172	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	505.08	BREAKFAST-RSI
173	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	34.03	BREAKFAST-RSI
174	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	332.82	BREAKFAST-HVA
175	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	563.00	BREAKFAST-MLE
176	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,197.56	BREAKFAST-FOE
177	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	354.30	BREAKFAST-PMS
178	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	717.03	BREAKFAST-RSI
179	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,107.24	BREAKFAST-NPE
180	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	625.45	BREAKFAST-LKE
181	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	87.62	LUNCH-LKE
182	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,922.85	LUNCH-CHS
183	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,492.61	LUNCH-FPL
184	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	134.80	LUNCH-FPL
185	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	479.69	LUNCH-LKE
186	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	87.62	LUNCH-LKE
187	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	3,980.92	LUNCH-CHS

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
188	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	215.68	LUNCH-CHS
189	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,054.65	LUNCH-RSI
190	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,724.53	LUNCH-RSI
191	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	2,041.20	LUNCH-MLE
192	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	121.32	LUNCH-MLE
193	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,990.94	LUNCH-FOE
194	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	134.80	LUNCH-FOE
195	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	4,059.94	LUNCH-PMS
196	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	188.72	LUNCH-PMS
197	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,698.40	LUNCH-NEILL
198	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	168.50	LUNCH-NEILL
199	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,692.38	LUNCH-SEA
200	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	114.58	LUNCH-SEA
201	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,909.11	LUNCH-FOE
202	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	80.88	LUNCH-FOE
203	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,837.93	LUNCH-MLE
204	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	128.06	LUNCH-MLE
205	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	2,644.80	LUNCH-FPL
206	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	94.36	LUNCH-FPL
207	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	2,697.49	LUNCH-PMS
208	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	2,049.57	LUNCH-PMS
209	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	128.06	LUNCH-PMS
210	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	645.88	LUNCH-PMS
211	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,870.78	LUNCH-RSI
212	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	67.40	LUNCH-RSI
213	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	2,771.81	LUNCH-RSI
214	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	2,617.50	LUNCH-CHS
215	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	181.98	LUNCH-CHS
216	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	2,295.31	LUNCH-NEILL
217	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	87.62	LUNCH-NEILL
218	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	14.98	LUNCH-SMS
219	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	57.96	LUNCH-SMS
220	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	2,026.68	LUNCH-SMS
221	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	384.18	LUNCH-SMS
222	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	2,489.19	LUNCH-SMS
223	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,672.61	LUNCH-LKE
224	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	2,158.97	LUNCH-NPE
225	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	67.40	LUNCH-NPE
226	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	2,236.61	LUNCH-ZLE
227	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	101.10	LUNCH-ZLE
228	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	121.32	LUNCH-SEA
229	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,690.78	LUNCH-SEA
230	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	3,310.05	LUNCH-PMS
231	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,935.18	LUNCH-RSI
232	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	4,155.71	LUNCH-CHS
233	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,235.24	LUNCH-CHS
234	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	768.69	LUNCH-HVA
235	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	20.22	LUNCH-HVA
236	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	134.80	LUNCH-MLE
237	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,916.08	LUNCH-MLE
238	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	2,974.14	LUNCH-FOE
239	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	60.66	LUNCH-FOE
240	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	3,029.35	LUNCH-PMS
241	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	94.36	LUNCH-PMS
242	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	3,055.84	LUNCH-RSI
243	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	47.18	LUNCH-RSI
244	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	3,019.51	LUNCH-NPE
245	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	179.72	A LA CARTE-CHS
246	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	40.44	LUNCH-NPE
247	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	1,250.38	LUNCH-LKE
248	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	62.74	A LA CARTE-HVA
249	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	397.23	A LA CARTE-CHS
250	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	77.44	ADVENTURE-ZLE
251	860654	R	12/1/2026	UPPER LAKES FOODS, INC.	02	96.80	ADVENTURE-NEILL
252	860655	R	12/1/2026	ACCURATE HOME CARE, LLC	01	1,134.00	NURSING SERVICES FOR EG
253	860656	R	12/1/2026	ANCHOR PAPER	01	167.96	PAPER
254	860657	R	12/1/2026	ANDERSON, RYAN	01	95.00	JV FOOTBALL OFFICIAL
255	860658	R	12/1/2026	ARNESON, THOMAS	01	90.00	BSOC OFFICIAL VARSITY
256	860659	R	12/1/2026	BASELINE FITNESS LLC	01	4,240.24	20 MEMBERSHIPS SALES 9/14/2026-5/28/2027
257	860660	R	12/1/2026	Bennett, Eric	01	27.90	AFRICAN PENGUIN PLUSH, SHIPPING & HANDLING
258	860661	R	12/1/2026	BIRD, NATHAN	04	1,050.00	AHS & CHS PRIVATE VOICE LESSONS - AHS= $750, CHS= $300
259	860662	R	12/1/2026	BLAZERWORKS	01	3,283.13	11/1/2026 - TEACHING STAFF, HEALTH SERVICES STAFF
260	860662	R	12/1/2026	BLAZERWORKS	01	13,594.12	11/1/2026 - TEACHING STAFF, HEALTH SERVICES STAFF
261	860662	R	12/1/2026	BLAZERWORKS	01	16,556.09	11/1/2026 - TEACHING STAFF, HEALTH SERVICES STAFF
262	860662	R	12/1/2026	BLAZERWORKS	01	1,969.88	11/8/2026 - TEACHING STAFF & HEALTH SERVICES STAFF
263	860662	R	12/1/2026	BLAZERWORKS	01	11,756.56	11/8/2026 - TEACHING STAFF & HEALTH SERVICES STAFF
264	860662	R	12/1/2026	BLAZERWORKS	01	10,773.41	11/8/2026 - TEACHING STAFF & HEALTH SERVICES STAFF
265	860663	R	12/1/2026	BROWNELL, JOHN	01	175.00	GUEST SOLOIST FOR THE FALL MUSIC FESTIVAL ON 11/9/2026
266	860664	R	12/1/2026	BRUZEK, JEFFERY	01	90.00	BSOC OFFICIAL VARSITY
267	860665	R	12/1/2026	BRYAN-JEFFRIES, ALYSSA	01	95.00	JV FOOTBALL OFFICIAL
268	860665	R	12/1/2026	BRYAN-JEFFRIES, ALYSSA	01	135.00	VARSITY FOOTBALL OFFICIAL
269	860666	R	12/1/2026	CENTERPOINT ENERGY GAS RECEIVABLES, LLC	01	560.85	SEA- GAS CHARGES
270	860667	R	12/1/2026	CESO COMMUNICATIONS, LLC	01	2,777.67	FBOA, HROA, ORG STUDY THIRD INSTALLMENT (FINANCE WORK & HR
271	860667	R	12/1/2026	CESO COMMUNICATIONS, LLC	01	5,555.33	FBOA, HROA, ORG STUDY THIRD INSTALLMENT (FINANCE WORK & HR
272	860667	R	12/1/2026	CESO COMMUNICATIONS, LLC	01	2,777.67	FBOA, HROA, ORG STUDY SECOND INSTALLMENT (FINANACE WORK),
273	860667	R	12/1/2026	CESO COMMUNICATIONS, LLC	01	5,555.33	FBOA, HROA, ORG STUDY SECOND INSTALLMENT (FINANACE WORK),
274	860668	R	12/1/2026	CITY OF NEW BRIGHTON	04	266.00	ENTRANCE FEES FOR EAGLE'S NEST INDOOR PARK AND ROOM RENTAL
275	860669	R	12/1/2026	CITY OF NEW HOPE	01	16.00	LICENSE FOR NON COMMERCIAL FUEL PUMPS AT THE BUS GARAGE
276	860671	R	12/1/2026	CITY OF PLYMOUTH	01	2,334.75	AHS- WATER BASE FEE, WATER METER DEMAND FEE 3"
277	860671	R	12/1/2026	CITY OF PLYMOUTH	01	5,305.67	AHS- WATER, WATER METER DEMAND FEE 4", SEWER
278	860671	R	12/1/2026	CITY OF PLYMOUTH	01	2,656.52	PMS- WATER, WATER METER DEMAND FEE 4", SEWER
279	860671	R	12/1/2026	CITY OF PLYMOUTH	01	1,495.31	ZLE- WATER, WATER METER DEMAND FEE 3", SEWER
280	860671	R	12/1/2026	CITY OF PLYMOUTH	01	2,744.68	PLE- WATER, WATER METER DEMAND FEE 3", SEWER

Robbinsdale Area Schools
Board Disbursement Report
December 1, 2026

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
281	860671	R	12/1/2026	CITY OF PLYMOUTH	01	100.00	FALSE ALARM #4 ZLE
282	860672	R	12/1/2026	CITY OF ROBBINSDALE	01	4,768.78	RMS- WATER SERVICE, IRRIGATION CONS, IRR CAPITAL SURCH
283	860673	R	12/1/2026	COMO PARK HIGH SCHOOL	01	300.00	VARSITY VOLLEYBALL TOURNAMENT - COOPER HIGH SCHOOL
284	860674	R	12/1/2026	COMPAS, INC	01	2,065.80	MARIE OLOFSDOTTER - ARTIST IN RESIDENCY
285	860674	R	12/1/2026	COMPAS, INC	01	2,065.80	MALIA ARAKI BURKHART - ARTIST IN RESIDENCY
286	860675	R	12/1/2026	CPI	01	200.00	MEMBERSHIP RENEWAL - AMANDA VATSAAS
287	860676	R	12/1/2026	DECA	50	117.00	8 STUDENT MEMBERSHIP AFFILIATION FEE: NA, SC, ZA, TF, RB,
288	860677	R	12/1/2026	DOTY, TAMMY	01	10.00	REFUND FOR ITEM FOUND: TEXTBOOK
289	860678	R	12/1/2026	DUNBAR, NUPOLE-NATHAN	01	90.00	VARSITY BOYS SOCCER REFEREE COOPER VS WESTONKA
290	860679	R	12/1/2026	ECKROTH MUSIC CO	01	76.40	BARITONE REPAIRS SRL #E2301518
291	860679	R	12/1/2026	ECKROTH MUSIC CO	01	76.40	BARITONE REPAIRS SRL #E21000121
292	860680	R	12/1/2026	GAMIL, MAHDY	01	10.99	REFUND FOR RETURNED SCHOOL BOOK
293	860681	R	12/1/2026	GENOA HEALTH AND EDUCAITONAL SERVICES	01	2,750.00	SERVICES PROVIDED - 7/17 THROUGH 10/19
294	860682	R	12/1/2026	GEORGAKOPOULOS, TESS	04	35.00	BRING THE WORK HOME AF330V26 10/23/2026 - 1 STUDENT @
295	860683	R	12/1/2026	GROTH MUSIC CO	01	278.52	TUE TUE, CALIFORNIA DREAMIN', SPIRITS
296	860683	R	12/1/2026	GROTH MUSIC CO	01	69.48	ROYAL CONSERVATORY REPERTOIRE- PREPATORY, LEVEL 1 AND LEVEL
297	860684	R	12/1/2026	GROUP TRAVEL PLANNERS, INC	01	7,600.00	INSTALLMENT PAYMENT #1 FOR MARCHING BAND/ORCHESTRA TRIP TO
298	860685	R	12/1/2026	HASSAN, KAAMIL	01	100.00	DEBATE JUDGE AT EDEN PRAIRIE DEBATE TOURNAMENT
299	860685	R	12/1/2026	HASSAN, KAAMIL	01	100.00	DEBATE JUDGE AT ROSEVILLE HS DEBATE TOURNAMENT
300	860685	R	12/1/2026	HASSAN, KAAMIL	01	100.00	DEBATE JUDGE AT COON RAPIDS TOURNAMENT
301	860686	R	12/1/2026	HASSE, TYLER	01	135.00	VARSITY FOOTBALL OFFICIAL - COOPER VS SPRING LAKE PARK
302	860687	R	12/1/2026	HENNEPIN TECHNICAL COLLEGE	01	20,710.00	EMSV1050 EMR, EMSV1050 EMR, NAHA NURSING ASSISTANT SECTION
303	860687	R	12/1/2026	HENNEPIN TECHNICAL COLLEGE	01	20,710.00	EMSV1050 EMR, EMSV1050 EMR, NAHA NURSING ASSISTANT SECTION
304	860687	R	12/1/2026	HENNEPIN TECHNICAL COLLEGE	01	11,360.00	EMSV1050 EMR, EMSV1050 EMR, NAHA NURSING ASSISTANT SECTION
305	860687	R	12/1/2026	HENNEPIN TECHNICAL COLLEGE	01	111,395.95	PSEO STUDENTS CONTRACTS CREDIT - HIGHVIEW
306	860688	R	12/1/2026	INDRITZ, LOUISE	04	237.50	BELLY DANCE FOR ALL AF6PL26 9/23/2026-10/28/2026 - 5
307	860689	R	12/1/2026	ST LOUIS PARK HIGH SCHOOL	01	300.00	VARSITY VOLLEYBALL TOURNAMENT - COOPER HS
308	860690	R	12/1/2026	KARNAS, MICHAEL	01	95.00	B SQUAD FOOTBALL OFFICIAL COOPER VS IRONDALE
309	860691	R	12/1/2026	KRUSEMARK, LEEANNE	04	95.00	WRITE YOUR FIRST NOVEL AF1V126 10/19/2026 - 2 STUDENTS @
310	860692	R	12/1/2026	LYNDSLEY, KEVIN	01	135.00	VARSITY FOOTBALL OFFICIAL COOPER VS SARTELL
311	860693	R	12/1/2026	MARTINEZ, TREVOR	01	100.00	DEBATE JUDGE AT EDEN PRAIRIE HIGH SCHOOL DEBATE TOURNAMENT
312	860694	R	12/1/2026	MCEA	04	1,297.00	MCEA FALL CONFERENCE REGISTRATION FOR ADVENTURE CLUB
313	860695	R	12/1/2026	MIDLAND NURSERY INC.	01	135.00	SOE- IRRIGATION WINTERIZATION 2026
314	860696	R	12/1/2026	MINNESOTA FFA ASSOCIATION	01	362.00	STATE AND NATIONAL FFA MEMBERSHIP FUES, STATE CDE CHAPTER
315	860697	R	12/1/2026	MN ASSOC OF SECONDARY SCHOOL PRINCIPALS	01	885.00	MASSP MEMBERSHIP FEES MIKE BURY
316	860697	R	12/1/2026	MN ASSOC OF SECONDARY SCHOOL PRINCIPALS	01	865.00	MASSP MEMBERSHIP FEES LATISHA BARZEY
317	860698	R	12/1/2026	MN DEPARTMENT EDUCATION	01	367.00	N0035874041 VICTOR GONZALEZ-LOPEZ
318	860698	R	12/1/2026	MN DEPARTMENT EDUCATION	01	367.00	N0035847916 REMEDIOS SANCHEZ, ELENA
319	860699	R	12/1/2026	MONKEY WRENCH PRODUCTION REPAIR LLC	01	204.34	SERVICE CALL - WINCH MOTOR CONTROLLER - RIGGINS SYSTEM
320	860700	R	12/1/2026	NCS PEARSON INC	04	576.00	GED TESTING SERVICES FOR OCTOBER 2026 (MEN'S)
321	860700	R	12/1/2026	NCS PEARSON INC	04	247.50	GED TESTING SERVICES FOR OCTOBER 2026 (WOMEN'S)
322	860701	R	12/1/2026	NEXT STAGE RENTAL AND MARKET	01	547.00	RENTAL OF PROPS FOR AN ODYSSEY FALL PLAY 2026
323	860702	R	12/1/2026	NYSTROM PUBLISHING COMPANY	01	159.41	BUSINESS CARDS - WILLIE HOWARD AND SARA THURSTON
324	860702	R	12/1/2026	NYSTROM PUBLISHING COMPANY	01	260.50	PARKING TICKETS
325	860704	R	12/1/2026	ON SITE COMPANIES INC	01	83.00	PORTABLE TOILET UNIT RENTAL - SITE 001683-0001 -
326	860704	R	12/1/2026	ON SITE COMPANIES INC	01	229.00	PORTABLE TOILET RENTAL SITE 001683-0002 STADIUM TRACK, EAST
327	860704	R	12/1/2026	ON SITE COMPANIES INC	01	146.00	PORTABLE TOILET RENTAL SITE 001683-0005 - BAKC FIELDS
328	860704	R	12/1/2026	ON SITE COMPANIES INC	01	312.00	PORTABLE TOILET RENTAL SITE 001683-0013 STADIUM/TRACK SOUTH
329	860706	R	12/1/2026	PEDIATRIC HOME SERVICE	01	2,550.00	NURSING SERVICES FOR CW
330	860706	R	12/1/2026	PEDIATRIC HOME SERVICE	01	2,456.25	NURSING SERVICES FOR CW
331	860706	R	12/1/2026	PEDIATRIC HOME SERVICE	01	1,650.00	NURSING SERVICES FOR CW
332	860706	R	12/1/2026	PEDIATRIC HOME SERVICE	01	1,050.00	NURSING SERVICES FOR EL
333	860706	R	12/1/2026	PEDIATRIC HOME SERVICE	01	2,100.00	NURSING SERVICES FOR EL
334	860706	R	12/1/2026	PEDIATRIC HOME SERVICE	01	2,081.25	NURSING SERVICES FOR EL
335	860706	R	12/1/2026	PEDIATRIC HOME SERVICE	01	2,681.25	NURSING SERVICES FOR CW
336	860707	R	12/1/2026	PETERSON COMPANIES INC	01	620.00	NPE- IRRIGATION WINTERIZATION 2026
337	860707	R	12/1/2026	PETERSON COMPANIES INC	01	540.00	NHLC- IRRIGATION WINTERIZATION 2026
338	860707	R	12/1/2026	PETERSON COMPANIES INC	01	1,110.00	CHS- IRRIGATION WINTERIZATION 2026
339	860708	R	12/1/2026	PITNEY BOWES BANK INC	01	47.07	OTHER CHARGES, FINANCE CHARGE
340	860709	R	12/1/2026	PREMIUM WATERS, INC.	01	69.49	ACCT #801775 5 GALLON x6
341	860710	R	12/1/2026	REGENTS OF THE UNIVERSITY OF MINNESOTA	01	1,092.00	ADMISSION- BELL MUSEUM FIELD TRIP 10/8 76 STUDENTS &
342	860711	R	12/1/2026	SAEED, MOHAMED	01	144.00	REFUND FOR A RETURNED CHROMEBOOK
343	860712	R	12/1/2026	SAHR SPORTS	04	425.00	ADULT VOLLEYBALL AF1SLCVB26 10/5/2026-11/2/2026 - 1-5 ADULT
344	860713	R	12/1/2026	SCHMITT MUSIC COMPANY	01	45.60	SOME NIGHTS
345	860714	R	12/1/2026	SCHOLASTIC BOOK FAIRS	04	484.10	BOOK FAIR
346	860715	R	12/1/2026	SESSOMS, ANN	04	17.50	REFUND FOR ENROLLMENT IN AQUA ZUMBA (A10927) FOR ANN
347	860716	R	12/1/2026	SHAMS FARD, KIMBERLY	04	17.50	REFUND FOR ENROLLMENT IN AQUA ZUMBA (A10927) FOR KIMBERLY A
348	860717	R	12/1/2026	SHOULTZ, G. PHILLIP III	01	1,800.00	GUEST CONDUCTOR FOR THE FALL MUSIC FESTIVAL AT ORCHESTRA
349	860718	R	12/1/2026	SQUIRES, WALDSPURGER, & MACE P. A.	01	116.00	LEGAL FEES - HUMAN RESOURCES JUNE, SCHOOL BOARD JUNE,
350	860718	R	12/1/2026	SQUIRES, WALDSPURGER, & MACE P. A.	01	1,118.68	LEGAL FEES - HUMAN RESOURCES JUNE, SCHOOL BOARD JUNE,
351	860718	R	12/1/2026	SQUIRES, WALDSPURGER, & MACE P. A.	01	212.40	LEGAL FEES - HUMAN RESOURCES JUNE, SCHOOL BOARD JUNE,
352	860718	R	12/1/2026	SQUIRES, WALDSPURGER, & MACE P. A.	01	2,019.13	LEGAL FEES - SUPERINTENDENT JULY, HUMAN RESOURCES JULY,
353	860718	R	12/1/2026	SQUIRES, WALDSPURGER, & MACE P. A.	01	87.00	LEGAL FEES - SUPERINTENDENT JULY, HUMAN RESOURCES JULY,
354	860718	R	12/1/2026	SQUIRES, WALDSPURGER, & MACE P. A.	01	4,095.96	LEGAL FEES - SUPERINTENDENT JULY, HUMAN RESOURCES JULY,
355	860719	R	12/1/2026	STRAIT STUFF SCREEN PRINTING	01	158.50	CROSS COUNTRY LONG SLEEVE TEES - BOYS & GIRLS
356	860719	R	12/1/2026	STRAIT STUFF SCREEN PRINTING	01	158.50	CROSS COUNTRY LONG SLEEVE TEES - BOYS & GIRLS
357	860720	R	12/1/2026	SULLIVAN, MICHAEL	01	1,650.00	FINAL MEDICAL INSURANCE PREMIUM REIMBURSEMENT FOR JULY
358	860721	R	12/1/2026	THE COLLEGE BOARD	01	354.06	PSAT/NMSQT: FALL- 11TH GRADE, PSAT,NMSQT: FALL- 10TH GRADE,
359	860721	R	12/1/2026	THE COLLEGE BOARD	01	1,278.72	PSAT TESTS
360	860722	R	12/1/2026	TOSHIBA AMERICAN BUSINESS SOLUTIONS INC	04	114.12	COPIER USAGE 10/1/2026-10/31/2026
361	860723	R	12/1/2026	UNIVERSITY OF MN - TWIN CITIES	01	5,808.00	FALL 2026 TUITION FOR JHOSELINE FLORES
362	860724	R	12/1/2026	VOORHEES, KARA	01	35.00	REFUND REQUEST FOR PARKING PERMIT - ZV
363	860725	R	12/1/2026	WESTONKA HIGH SCHOOL	01	225.00	JV AND C LEVEL VOLLEYBALL TOURNAMENTS - COOPER HS
364	860726	R	12/1/2026	WILSON, TYLER	01	135.00	VARSITY FOOTBALL OFFICIAL COOPER VS IRONDALE
365	860727	R	12/1/2026	WOLTERS KLUWER LEGAL & REGULATORY US	01	2,992.00	PAYROLL MANAGERS LETTER RENEWAL- #4001076201
366	860728	R	12/1/2026	AGPARTS WORLDWIDE, INC	01	4,296.63	CB Parts
367	860728	R	12/1/2026	AGPARTS WORLDWIDE, INC	01	1,475.93	CB Parts
368	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	178.00	Wagons for Early Learning use
369	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	853.85	construction paper, tape refills, polarbear cardboard
370	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	21.49	Hannah Aguilar RSI 10/18/26C
371	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	67.04	Bite protection for staff
372	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	144.98	Highlighters, clipboards, staplers, sentence strips, etc.
373	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	144.05	Art Dept Order

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
374	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	19.85	MCKINNEY-VENTO - HHM SUPPLY ORDER
375	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	54.13	SMS - Activity Purchases
376	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	32.00	SMS - Athletics and Design Order
377	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	92.14	SMS - Athletics and Design Order
378	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	167.55	Nick Ostrov RTC 11/5/26
379	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	39.60	THEATER AN ODYSSEY
380	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	-89.00	CREDIT MEMO - Wagons for Early Learning use 13CP-RPXQ-TQD4
381	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	87.16	Comm Ed Supplies
382	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	299.64	toner and stop watch
383	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	14.99	Double Sided Tape
384	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	67.19	Youth Development Supplies
385	860732	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	113.75	PAWS Club supplies for Fashion Club
386	860733	R	12/1/2026	ANCOM COMMUNICATIONS INC	01	2,435.00	Transportation Bus Accessories
387	860733	R	12/1/2026	ANCOM COMMUNICATIONS INC	01	2,435.00	Transportation Bus Accessories
388	860734	R	12/1/2026	ARVIG ENTERPRISES, INC	09	14,325.00	Install fiber from existing infrastructure to the bus
389	860734	R	12/1/2026	ARVIG ENTERPRISES, INC	09	11,110.00	Replace older, low speed fiber between Sandburg Middle
390	860735	R	12/1/2026	BLUUM OF MINNESOTA, LLC	09	17,128.00	Move Gym sound system from Sonnesyn to Neill to replace
391	860736	R	12/1/2026	CITIES DIGITAL INC	09	4,575.71	Laserfiche Avante Server Renewal
392	860737	R	12/1/2026	COOL AIR MECHANICAL, INC.	06	33,800.00	FAIR C - Data room HVAC and general construction Quote
393	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	1,116.28	ZLE- Tennant T7 riding scrubber repair parts
394	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	330.27	DW - Blanket 2026-27, custodial cleaning supplies only
395	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	118.44	DW - Blanket 2026-27, custodial cleaning supplies only
396	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	118.01	DW - Blanket 2026-27, custodial cleaning supplies only
397	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	118.01	DW - Blanket 2026-27, custodial cleaning supplies only
398	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	70.68	DW - Blanket 2026-27, custodial cleaning supplies only
399	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	70.68	DW - Blanket 2026-27, custodial cleaning supplies only
400	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	70.68	DW - Blanket 2026-27, custodial cleaning supplies only
401	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	70.68	DW - Blanket 2026-27, custodial cleaning supplies only
402	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	70.68	DW - Blanket 2026-27, custodial cleaning supplies only
403	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	70.68	DW - Blanket 2026-27, custodial cleaning supplies only
404	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	70.68	DW - Blanket 2026-27, custodial cleaning supplies only
405	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	235.81	DW - Blanket 2026-27, custodial cleaning supplies only
406	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	70.68	DW - Blanket 2026-27, custodial cleaning supplies only
407	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	70.68	DW - Blanket 2026-27, custodial cleaning supplies only
408	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	70.68	DW - Blanket 2026-27, custodial cleaning supplies only
409	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	235.81	DW - Blanket 2026-27, custodial cleaning supplies only
410	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	70.68	DW - Blanket 2026-27, custodial cleaning supplies only
411	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	70.68	DW - Blanket 2026-27, custodial cleaning supplies only
412	860739	R	12/1/2026	DALCO ENTERPRISES INC	01	118.03	DW - Blanket 2026-27, custodial cleaning supplies only
413	860740	R	12/1/2026	DK CONCRETE, LLC	06	2,461.54	LVE, SEA - Replace sidewalk sections at LVE and SEA Quote
414	860740	R	12/1/2026	DK CONCRETE, LLC	06	1,538.46	LVE, SEA - Replace sidewalk sections at LVE and SEA Quote
415	860741	R	12/1/2026	FAIRCHILD EQUIPMENT	01	213.96	WHSE- Aerial Lift Repairs
416	860741	R	12/1/2026	FAIRCHILD EQUIPMENT	01	459.24	WHSE- Aerial Lift Repairs
417	860741	R	12/1/2026	FAIRCHILD EQUIPMENT	01	3,642.80	WHSE- Aerial Lift Repairs
418	860741	R	12/1/2026	FAIRCHILD EQUIPMENT	01	2,437.20	WHSE- Aerial Lift Repairs
419	860741	R	12/1/2026	FAIRCHILD EQUIPMENT	01	1,347.63	WHSE- Aerial Lift Repairs
420	860742	R	12/1/2026	FLINN SCIENTIFIC, INC.	01	141.90	Science Dept Order
421	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	11.69	DW - PO Blanket, Supplies and parts, NTE $60/purchase
422	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	4.95	DW - PO Blanket, Supplies and parts, NTE $60/purchase
423	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	5.85	DW - PO Blanket, Supplies and parts, NTE $60/purchase
424	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	5.85	DW - PO Blanket, Supplies and parts, NTE $60/purchase
425	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.15	DW - PO Blanket, Supplies and parts, NTE $60/purchase
426	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.15	DW - PO Blanket, Supplies and parts, NTE $60/purchase
427	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.15	DW - PO Blanket, Supplies and parts, NTE $60/purchase
428	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.15	DW - PO Blanket, Supplies and parts, NTE $60/purchase
429	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.15	DW - PO Blanket, Supplies and parts, NTE $60/purchase
430	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.15	DW - PO Blanket, Supplies and parts, NTE $60/purchase
431	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.15	DW - PO Blanket, Supplies and parts, NTE $60/purchase
432	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	9.00	DW - PO Blanket, Supplies and parts, NTE $60/purchase
433	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.15	DW - PO Blanket, Supplies and parts, NTE $60/purchase
434	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.15	DW - PO Blanket, Supplies and parts, NTE $60/purchase
435	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.15	DW - PO Blanket, Supplies and parts, NTE $60/purchase
436	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	9.00	DW - PO Blanket, Supplies and parts, NTE $60/purchase
437	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.15	DW - PO Blanket, Supplies and parts, NTE $60/purchase
438	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.15	DW - PO Blanket, Supplies and parts, NTE $60/purchase
439	860743	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	5.81	DW - PO Blanket, Supplies and parts, NTE $60/purchase
440	860744	R	12/1/2026	HORIZON COMMERCIAL POOL SUPPLY	01	1,347.10	PMS - PO Blanket 2026-27, Pool supplies only
441	860745	R	12/1/2026	INCLUSIVE TLC SPECIAL NEEDS LLC	01	455.00	HELPKIDZLEARN SUBSCRIPTION RENEWAL
442	860746	R	12/1/2026	INDROTEC	01	8,223.78	DW - Indrotec, Contract labor services agreement FY 26-27
443	860747	R	12/1/2026	INSTITUTE FOR ENVIRONMENTAL ASSESSMENT	01	3,419.21	IEA Professional Services 3 year proposal
444	860748	R	12/1/2026	JOHNSON CONTROLS BUILDING SOLUTIONS LLC	01	257.85	PMS - Service Call, bad drive
445	860750	R	12/1/2026	KFI ENGINEERS, PC	06	8,400.00	FAIR PL - ME Classroom Renovations Design Services Quote
446	860750	R	12/1/2026	KFI ENGINEERS, PC	06	1,925.00	FAIR C - MEP Services for IT Data room Quote # 26-0290.00
447	860750	R	12/1/2026	KFI ENGINEERS, PC	06	224.00	MLE - Secured Entry (MEP) Engineering Services KFI Project
448	860750	R	12/1/2026	KFI ENGINEERS, PC	06	1,230.00	D-W Proposal #P25-0104.00 BAS engineering services
449	860751	R	12/1/2026	LAKESHORE LEARNING MATERIALS	04	550.05	Rug for Adventure Club Neill
450	860751	R	12/1/2026	LAKESHORE LEARNING MATERIALS	04	56.98	Creative Play Items
451	860751	R	12/1/2026	LAKESHORE LEARNING MATERIALS	04	550.05	Rug for Neill Early Adventures
452	860755	R	12/1/2026	MENARDS	01	25.91	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
453	860755	R	12/1/2026	MENARDS	01	14.04	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
454	860755	R	12/1/2026	MENARDS	01	17.28	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
455	860755	R	12/1/2026	MENARDS	01	4.32	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
456	860755	R	12/1/2026	MENARDS	01	7.56	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
457	860755	R	12/1/2026	MENARDS	01	7.56	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
458	860755	R	12/1/2026	MENARDS	01	7.56	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
459	860755	R	12/1/2026	MENARDS	01	7.56	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
460	860755	R	12/1/2026	MENARDS	01	7.56	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
461	860755	R	12/1/2026	MENARDS	01	4.32	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
462	860755	R	12/1/2026	MENARDS	01	7.56	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
463	860755	R	12/1/2026	MENARDS	01	24.83	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
464	860755	R	12/1/2026	MENARDS	01	7.56	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
465	860755	R	12/1/2026	MENARDS	01	7.56	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
466	860755	R	12/1/2026	MENARDS	01	7.56	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
467	860755	R	12/1/2026	MENARDS	01	24.83	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
468	860755	R	12/1/2026	MENARDS	01	7.56	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
469	860755	R	12/1/2026	MENARDS	01	7.56	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
470	860755	R	12/1/2026	MENARDS	01	17.25	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
471	860755	R	12/1/2026	MENARDS	01	15.60	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
472	860755	R	12/1/2026	MENARDS	01	8.45	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
473	860755	R	12/1/2026	MENARDS	01	10.40	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
474	860755	R	12/1/2026	MENARDS	01	2.60	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
475	860755	R	12/1/2026	MENARDS	01	4.55	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
476	860755	R	12/1/2026	MENARDS	01	4.55	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
477	860755	R	12/1/2026	MENARDS	01	4.55	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
478	860755	R	12/1/2026	MENARDS	01	4.55	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
479	860755	R	12/1/2026	MENARDS	01	4.55	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
480	860755	R	12/1/2026	MENARDS	01	2.60	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
481	860755	R	12/1/2026	MENARDS	01	4.55	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
482	860755	R	12/1/2026	MENARDS	01	14.95	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
483	860755	R	12/1/2026	MENARDS	01	4.55	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
484	860755	R	12/1/2026	MENARDS	01	4.55	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
485	860755	R	12/1/2026	MENARDS	01	4.55	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
486	860755	R	12/1/2026	MENARDS	01	14.95	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
487	860755	R	12/1/2026	MENARDS	01	4.55	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
488	860755	R	12/1/2026	MENARDS	01	4.55	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
489	860755	R	12/1/2026	MENARDS	01	10.37	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
490	860755	R	12/1/2026	MENARDS	01	2.99	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
491	860755	R	12/1/2026	MENARDS	01	1.62	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
492	860755	R	12/1/2026	MENARDS	01	2.00	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
493	860755	R	12/1/2026	MENARDS	01	0.50	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
494	860755	R	12/1/2026	MENARDS	01	0.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
495	860755	R	12/1/2026	MENARDS	01	0.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
496	860755	R	12/1/2026	MENARDS	01	0.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
497	860755	R	12/1/2026	MENARDS	01	0.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
498	860755	R	12/1/2026	MENARDS	01	0.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
499	860755	R	12/1/2026	MENARDS	01	0.50	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
500	860755	R	12/1/2026	MENARDS	01	0.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
501	860755	R	12/1/2026	MENARDS	01	2.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
502	860755	R	12/1/2026	MENARDS	01	0.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
503	860755	R	12/1/2026	MENARDS	01	0.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
504	860755	R	12/1/2026	MENARDS	01	0.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
505	860755	R	12/1/2026	MENARDS	01	2.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
506	860755	R	12/1/2026	MENARDS	01	0.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
507	860755	R	12/1/2026	MENARDS	01	0.87	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
508	860755	R	12/1/2026	MENARDS	01	2.03	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
509	860756	R	12/1/2026	MN CLAY COMPANY	01	161.25	Art Dept order w/7 Dreams Dollars from MN Clay Co Quote#
510	860757	R	12/1/2026	PARK CONSTRUCTION COMPANY	06	10,306.89	FAIR C - Pavement Rehab - lots, drive lanes, sidewalks
511	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	15.27	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
512	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
513	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
514	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
515	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
516	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
517	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
518	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
519	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
520	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
521	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.59	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
522	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
523	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
524	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
525	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.59	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
526	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
527	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
528	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
529	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
530	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	11.25	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
531	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
532	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
533	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
534	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
535	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
536	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
537	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
538	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
539	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
540	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
541	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
542	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
543	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
544	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
545	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
546	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
547	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
548	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
549	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	15.27	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
550	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
551	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
552	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
553	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
554	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
555	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
556	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
557	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
558	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
559	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.59	DW - Plunkett Pest Control contract, Thru June 2028 Blanket

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
560	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
561	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
562	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
563	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.59	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
564	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
565	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
566	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
567	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
568	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	11.25	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
569	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
570	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
571	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
572	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
573	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
574	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
575	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
576	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
577	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
578	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
579	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
580	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
581	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
582	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
583	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
584	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
585	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
586	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
587	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	11.25	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
588	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
589	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
590	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
591	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
592	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
593	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
594	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
595	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
596	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
597	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
598	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
599	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
600	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
601	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
602	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
603	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
604	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
605	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
606	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	19.28	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
607	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.59	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
608	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.59	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
609	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
610	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
611	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
612	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
613	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
614	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
615	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
616	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	10.85	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
617	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
618	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
619	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
620	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	10.85	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
621	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.59	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
622	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.59	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
623	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
624	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	4.79	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
625	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	15.27	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
626	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
627	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
628	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
629	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
630	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
631	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
632	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
633	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
634	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
635	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.59	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
636	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
637	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
638	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
639	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.59	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
640	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
641	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
642	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
643	860764	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
644	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	939.87	DW - Republic Services 2026-27; Blanket PO for Trash &
645	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	544.14	DW - Republic Services 2026-27; Blanket PO for Trash &
646	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	791.47	DW - Republic Services 2026-27; Blanket PO for Trash &
647	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	123.67	DW - Republic Services 2026-27; Blanket PO for Trash &
648	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	123.67	DW - Republic Services 2026-27; Blanket PO for Trash &
649	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	371.00	DW - Republic Services 2026-27; Blanket PO for Trash &
650	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	358.63	DW - Republic Services 2026-27; Blanket PO for Trash &
651	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	346.27	DW - Republic Services 2026-27; Blanket PO for Trash &
652	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	321.53	DW - Republic Services 2026-27; Blanket PO for Trash &

Robbinsdale Area Schools
Board Disbursement Report
December 1, 2026

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
653	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	296.80	DW - Republic Services 2026-27; Blanket PO for Trash &
654	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	1,113.00	DW - Republic Services 2026-27; Blanket PO for Trash &
655	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	371.00	DW - Republic Services 2026-27; Blanket PO for Trash &
656	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	321.53	DW - Republic Services 2026-27; Blanket PO for Trash &
657	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	296.80	DW - Republic Services 2026-27; Blanket PO for Trash &
658	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	1,113.00	DW - Republic Services 2026-27; Blanket PO for Trash &
659	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	469.94	DW - Republic Services 2026-27; Blanket PO for Trash &
660	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	247.33	DW - Republic Services 2026-27; Blanket PO for Trash &
661	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	123.67	DW - Republic Services 2026-27; Blanket PO for Trash &
662	860765	R	12/1/2026	REPUBLIC SERVICES #899	01	247.35	DW - Republic Services 2026-27; Blanket PO for Trash &
663	860767	R	12/1/2026	STAPLES ADVANTAGE	01	305.43	Office Order
664	860767	R	12/1/2026	STAPLES ADVANTAGE	01	52.24	Office Order
665	860767	R	12/1/2026	STAPLES ADVANTAGE	01	210.92	Media Center Toner
666	860767	R	12/1/2026	STAPLES ADVANTAGE	01	85.60	Card Stock for Honor roll certificates
667	860767	R	12/1/2026	STAPLES ADVANTAGE	01	555.37	Color toner
668	860767	R	12/1/2026	STAPLES ADVANTAGE	01	83.67	Supplies for students to use
669	860767	R	12/1/2026	STAPLES ADVANTAGE	01	140.96	Media Center printer
670	860767	R	12/1/2026	STAPLES ADVANTAGE	01	65.31	Kleenex and binder clips for building supply
671	860768	R	12/1/2026	STATE SUPPLY COMPANY INC	01	40.91	ENE - Actuator part, belimo KH-AFB
672	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
673	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
674	860769	R	12/1/2026	STERICYCLE, INC	04	0.17	Document Shredding Services 2026-27
675	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
676	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
677	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
678	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
679	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
680	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
681	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
682	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
683	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
684	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
685	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
686	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
687	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
688	860769	R	12/1/2026	STERICYCLE, INC	01	0.17	Document Shredding Services 2026-27
689	860769	R	12/1/2026	STERICYCLE, INC	22	0.50	Document Shredding Services 2026-27
690	860769	R	12/1/2026	STERICYCLE, INC	04	0.17	Document Shredding Services 2026-27
691	860769	R	12/1/2026	STERICYCLE, INC	01	0.50	Document Shredding Services 2026-27
692	860769	R	12/1/2026	STERICYCLE, INC	01	0.41	Document Shredding Services 2026-27
693	860770	R	12/1/2026	TWIN CITY GARAGE DOOR	06	352.00	BG - OH door panel and photo eye replacements. Quote
694	860771	R	12/1/2026	WEST MUSIC CO	01	29.40	Recorders for Northport Elem
695	860772	R	12/1/2026	ACADEMIC THERAPY PUBLICATIONS	01	336.00	Books
696	860773	R	12/1/2026	AGPARTS WORLDWIDE, INC	01	2,991.75	CB Parts
697	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	24.13	Office Supplies
698	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	272.01	Art Dept Order
699	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	80.04	9th Grade Science - 7 Dreams Grant
700	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	12.59	Office Order
701	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	63.73	Health Office Order
702	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	24.07	Office Order
703	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	47.84	9th Grade Science - 7 Dreams Grant
704	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	1,577.14	MCKINNEY-VENTO - HHM SUPPLY ORDER
705	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	188.08	EL Dept Order
706	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	25.59	Binders for WAVE
707	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	13.92	Hannah Aguilar RSI 10/18/26
708	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	141.68	FOR CALLEN'S CLASSROOM DONATION
709	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	169.80	Ofrenda Order
710	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	839.18	Office Supplies
711	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	818.63	Office Supplies
712	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	409.32	Office Supplies
713	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	16.81	PANDA Office Supplies
714	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	95.97	Ink Printer for FAIR Pilgrim Lane Adventure Club
715	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	-9.99	CREDIT MEMO - Office Order 1YFY-HPG4-1XDM - ORIGINAL
716	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	62.20	OFFICE SUPPLIES
717	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	6.28	SMS - Amazon Order: Phy Ed: 1 inch binder rings (100
718	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	18.34	SMS - Amazon Order: Phy Ed: 1 inch binder rings (100
719	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	19.28	Amazon order curtain rod and brackets
720	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	142.60	Lisa Hayek SEA 10/30/26
721	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	902.77	SMS - Art Supplies
722	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	452.71	Adventure Club Craft Supplies for RSI
723	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	149.21	Hannah Aguilar RSI 10/18/26
724	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	86.35	Alycia Tadt Fair 10/22/26
725	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	15.33	Alycia Tadt Fair 10/22/26
726	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	66.18	Alycia Tadt Fair 10/22/26
727	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	16.79	Alycia Tadt Fair 10/22/26
728	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	27.44	Alycia Tadt Fair 10/22/26
729	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	12.31	Alycia Tadt Fair 10/22/26
730	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	15.33	Alycia Tadt Fair 10/22/26
731	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	14.09	Alycia Tadt Fair 10/22/26
732	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	12.31	Alycia Tadt Fair 10/22/26
733	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	113.30	Alycia Tadt Fair 10/22/26
734	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	99.03	Batteries, cardstock, color dots
735	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	15.99	(1) Timer-Oversize Countdown Timer
736	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	64.48	Additional Paws Club Supplies
737	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	125.88	Additional Paws Club Supplies
738	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	19.99	Gluten free playdough
739	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	27.98	Labels for students for PAWS Club
740	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	24.39	Hannah Aguilar RSI 10/18/26B
741	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	21.99	SEVEN DREAMS GRANT
742	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	97.51	SMS - Art Supplies
743	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	10.99	Address stamp for main office
744	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	26.04	DW - Archives file cab keys
745	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	10.49	PMS - Pool chemical R-0870-I DPD Powder

Robbinsdale Area Schools
Board Disbursement Report
December 1, 2026

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
746	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	52.85	Batteries and Emergency lights
747	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	94.39	Neill Early Adventures Supplies
748	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	251.75	metal storage cabinets for CNA lab, 5 gallon water jugs
749	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	64.66	SMS - Toner for Main Office
750	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	139.92	D-W Exterior door numbers
751	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	39.12	Snacks for Preschool Classrooms
752	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	46.46	Snacks for Preschool Classrooms
753	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	36.69	Snacks for Preschool Classrooms
754	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	04	13.98	Clipboard for Early Adventures Neill
755	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	9.72	Batteries, cardstock, color dots
756	860783	R	12/1/2026	AMAZON CAPITAL SERVICES, INC	01	1,003.63	DW - Elkay water filters
757	860784	R	12/1/2026	BARNES & NOBLE INC.	09	10.39	AHS Book Order
758	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.63	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
759	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.26	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
760	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.31	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
761	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.31	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
762	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.21	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
763	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.21	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
764	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.21	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
765	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.21	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
766	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.21	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
767	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.21	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
768	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.21	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
769	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.44	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
770	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.21	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
771	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.21	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
772	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.21	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
773	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.44	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
774	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.21	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
775	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.21	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
776	860785	R	12/1/2026	BORDER STATES ELECTRIC SUPPLY	01	0.30	DW - Blanket 2026-27, Parts and supplies NTE $150/purchase
777	860786	R	12/1/2026	CDW GOVERNMENT	02	6,142.64	All-in-ones for Food Service
778	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	231.83	DW - Blanket 2026-27, custodial cleaning supplies only
779	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	83.14	DW - Blanket 2026-27, custodial cleaning supplies only
780	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	82.84	DW - Blanket 2026-27, custodial cleaning supplies only
781	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	82.84	DW - Blanket 2026-27, custodial cleaning supplies only
782	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	49.61	DW - Blanket 2026-27, custodial cleaning supplies only
783	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	49.61	DW - Blanket 2026-27, custodial cleaning supplies only
784	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	49.61	DW - Blanket 2026-27, custodial cleaning supplies only
785	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	49.61	DW - Blanket 2026-27, custodial cleaning supplies only
786	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	49.61	DW - Blanket 2026-27, custodial cleaning supplies only
787	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	49.61	DW - Blanket 2026-27, custodial cleaning supplies only
788	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	49.61	DW - Blanket 2026-27, custodial cleaning supplies only
789	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	165.53	DW - Blanket 2026-27, custodial cleaning supplies only
790	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	49.61	DW - Blanket 2026-27, custodial cleaning supplies only
791	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	49.61	DW - Blanket 2026-27, custodial cleaning supplies only
792	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	49.61	DW - Blanket 2026-27, custodial cleaning supplies only
793	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	165.53	DW - Blanket 2026-27, custodial cleaning supplies only
794	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	49.61	DW - Blanket 2026-27, custodial cleaning supplies only
795	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	49.61	DW - Blanket 2026-27, custodial cleaning supplies only
796	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	82.88	DW - Blanket 2026-27, custodial cleaning supplies only
797	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	14.84	DW - Blanket 2026-27, custodial cleaning supplies only
798	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	5.32	DW - Blanket 2026-27, custodial cleaning supplies only
799	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	5.30	DW - Blanket 2026-27, custodial cleaning supplies only
800	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	5.30	DW - Blanket 2026-27, custodial cleaning supplies only
801	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	3.18	DW - Blanket 2026-27, custodial cleaning supplies only
802	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	3.18	DW - Blanket 2026-27, custodial cleaning supplies only
803	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	3.18	DW - Blanket 2026-27, custodial cleaning supplies only
804	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	3.18	DW - Blanket 2026-27, custodial cleaning supplies only
805	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	3.18	DW - Blanket 2026-27, custodial cleaning supplies only
806	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	3.18	DW - Blanket 2026-27, custodial cleaning supplies only
807	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	3.18	DW - Blanket 2026-27, custodial cleaning supplies only
808	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	10.60	DW - Blanket 2026-27, custodial cleaning supplies only
809	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	3.18	DW - Blanket 2026-27, custodial cleaning supplies only
810	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	3.18	DW - Blanket 2026-27, custodial cleaning supplies only
811	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	3.18	DW - Blanket 2026-27, custodial cleaning supplies only
812	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	10.60	DW - Blanket 2026-27, custodial cleaning supplies only
813	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	3.18	DW - Blanket 2026-27, custodial cleaning supplies only
814	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	3.18	DW - Blanket 2026-27, custodial cleaning supplies only
815	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	5.28	DW - Blanket 2026-27, custodial cleaning supplies only
816	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	102.41	DW - Blanket 2026-27, custodial cleaning supplies only
817	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.73	DW - Blanket 2026-27, custodial cleaning supplies only
818	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.59	DW - Blanket 2026-27, custodial cleaning supplies only
819	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.59	DW - Blanket 2026-27, custodial cleaning supplies only
820	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	21.92	DW - Blanket 2026-27, custodial cleaning supplies only
821	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	21.92	DW - Blanket 2026-27, custodial cleaning supplies only
822	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	21.92	DW - Blanket 2026-27, custodial cleaning supplies only
823	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	21.92	DW - Blanket 2026-27, custodial cleaning supplies only
824	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	21.92	DW - Blanket 2026-27, custodial cleaning supplies only
825	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	21.92	DW - Blanket 2026-27, custodial cleaning supplies only
826	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	21.92	DW - Blanket 2026-27, custodial cleaning supplies only
827	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	73.12	DW - Blanket 2026-27, custodial cleaning supplies only
828	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	21.92	DW - Blanket 2026-27, custodial cleaning supplies only
829	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	21.92	DW - Blanket 2026-27, custodial cleaning supplies only
830	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	21.92	DW - Blanket 2026-27, custodial cleaning supplies only
831	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	73.12	DW - Blanket 2026-27, custodial cleaning supplies only
832	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	21.92	DW - Blanket 2026-27, custodial cleaning supplies only
833	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	21.92	DW - Blanket 2026-27, custodial cleaning supplies only
834	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.56	DW - Blanket 2026-27, custodial cleaning supplies only
835	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	360.59	DW - Blanket 2026-27, custodial cleaning supplies only
836	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	129.31	DW - Blanket 2026-27, custodial cleaning supplies only
837	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	128.85	DW - Blanket 2026-27, custodial cleaning supplies only
838	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	128.85	DW - Blanket 2026-27, custodial cleaning supplies only

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
839	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	77.17	DW - Blanket 2026-27, custodial cleaning supplies only
840	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	77.17	DW - Blanket 2026-27, custodial cleaning supplies only
841	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	77.17	DW - Blanket 2026-27, custodial cleaning supplies only
842	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	77.17	DW - Blanket 2026-27, custodial cleaning supplies only
843	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	77.17	DW - Blanket 2026-27, custodial cleaning supplies only
844	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	77.17	DW - Blanket 2026-27, custodial cleaning supplies only
845	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	77.17	DW - Blanket 2026-27, custodial cleaning supplies only
846	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	257.46	DW - Blanket 2026-27, custodial cleaning supplies only
847	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	77.17	DW - Blanket 2026-27, custodial cleaning supplies only
848	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	77.17	DW - Blanket 2026-27, custodial cleaning supplies only
849	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	77.17	DW - Blanket 2026-27, custodial cleaning supplies only
850	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	257.46	DW - Blanket 2026-27, custodial cleaning supplies only
851	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	77.17	DW - Blanket 2026-27, custodial cleaning supplies only
852	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	77.17	DW - Blanket 2026-27, custodial cleaning supplies only
853	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	128.83	DW - Blanket 2026-27, custodial cleaning supplies only
854	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	281.95	DW - Blanket 2026-27, custodial cleaning supplies only
855	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	101.11	DW - Blanket 2026-27, custodial cleaning supplies only
856	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	100.75	DW - Blanket 2026-27, custodial cleaning supplies only
857	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	100.75	DW - Blanket 2026-27, custodial cleaning supplies only
858	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	60.34	DW - Blanket 2026-27, custodial cleaning supplies only
859	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	60.34	DW - Blanket 2026-27, custodial cleaning supplies only
860	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	60.34	DW - Blanket 2026-27, custodial cleaning supplies only
861	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	60.34	DW - Blanket 2026-27, custodial cleaning supplies only
862	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	60.34	DW - Blanket 2026-27, custodial cleaning supplies only
863	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	60.34	DW - Blanket 2026-27, custodial cleaning supplies only
864	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	60.34	DW - Blanket 2026-27, custodial cleaning supplies only
865	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	201.31	DW - Blanket 2026-27, custodial cleaning supplies only
866	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	60.34	DW - Blanket 2026-27, custodial cleaning supplies only
867	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	60.34	DW - Blanket 2026-27, custodial cleaning supplies only
868	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	60.34	DW - Blanket 2026-27, custodial cleaning supplies only
869	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	201.31	DW - Blanket 2026-27, custodial cleaning supplies only
870	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	60.34	DW - Blanket 2026-27, custodial cleaning supplies only
871	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	60.34	DW - Blanket 2026-27, custodial cleaning supplies only
872	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	100.74	DW - Blanket 2026-27, custodial cleaning supplies only
873	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	503.09	DW - Blanket 2026-27, custodial cleaning supplies only
874	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	180.41	DW - Blanket 2026-27, custodial cleaning supplies only
875	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	179.77	DW - Blanket 2026-27, custodial cleaning supplies only
876	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	179.77	DW - Blanket 2026-27, custodial cleaning supplies only
877	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	107.67	DW - Blanket 2026-27, custodial cleaning supplies only
878	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	107.67	DW - Blanket 2026-27, custodial cleaning supplies only
879	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	107.67	DW - Blanket 2026-27, custodial cleaning supplies only
880	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	107.67	DW - Blanket 2026-27, custodial cleaning supplies only
881	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	107.67	DW - Blanket 2026-27, custodial cleaning supplies only
882	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	107.67	DW - Blanket 2026-27, custodial cleaning supplies only
883	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	107.67	DW - Blanket 2026-27, custodial cleaning supplies only
884	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	359.21	DW - Blanket 2026-27, custodial cleaning supplies only
885	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	107.67	DW - Blanket 2026-27, custodial cleaning supplies only
886	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	107.67	DW - Blanket 2026-27, custodial cleaning supplies only
887	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	107.67	DW - Blanket 2026-27, custodial cleaning supplies only
888	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	359.21	DW - Blanket 2026-27, custodial cleaning supplies only
889	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	107.67	DW - Blanket 2026-27, custodial cleaning supplies only
890	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	107.67	DW - Blanket 2026-27, custodial cleaning supplies only
891	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	179.72	DW - Blanket 2026-27, custodial cleaning supplies only
892	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	614.18	DW - Blanket 2026-27, custodial cleaning supplies only
893	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	220.25	DW - Blanket 2026-27, custodial cleaning supplies only
894	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	219.46	DW - Blanket 2026-27, custodial cleaning supplies only
895	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	219.46	DW - Blanket 2026-27, custodial cleaning supplies only
896	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	131.44	DW - Blanket 2026-27, custodial cleaning supplies only
897	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	131.44	DW - Blanket 2026-27, custodial cleaning supplies only
898	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	131.44	DW - Blanket 2026-27, custodial cleaning supplies only
899	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	131.44	DW - Blanket 2026-27, custodial cleaning supplies only
900	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	131.44	DW - Blanket 2026-27, custodial cleaning supplies only
901	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	131.44	DW - Blanket 2026-27, custodial cleaning supplies only
902	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	131.44	DW - Blanket 2026-27, custodial cleaning supplies only
903	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	438.53	DW - Blanket 2026-27, custodial cleaning supplies only
904	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	131.44	DW - Blanket 2026-27, custodial cleaning supplies only
905	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	131.44	DW - Blanket 2026-27, custodial cleaning supplies only
906	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	131.44	DW - Blanket 2026-27, custodial cleaning supplies only
907	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	438.53	DW - Blanket 2026-27, custodial cleaning supplies only
908	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	131.44	DW - Blanket 2026-27, custodial cleaning supplies only
909	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	131.44	DW - Blanket 2026-27, custodial cleaning supplies only
910	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	219.47	DW - Blanket 2026-27, custodial cleaning supplies only
911	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	218.98	DW - Blanket 2026-27, custodial cleaning supplies only
912	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	78.53	DW - Blanket 2026-27, custodial cleaning supplies only
913	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	78.25	DW - Blanket 2026-27, custodial cleaning supplies only
914	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	78.25	DW - Blanket 2026-27, custodial cleaning supplies only
915	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	46.86	DW - Blanket 2026-27, custodial cleaning supplies only
916	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	46.86	DW - Blanket 2026-27, custodial cleaning supplies only
917	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	46.86	DW - Blanket 2026-27, custodial cleaning supplies only
918	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	46.86	DW - Blanket 2026-27, custodial cleaning supplies only
919	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	46.86	DW - Blanket 2026-27, custodial cleaning supplies only
920	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	46.86	DW - Blanket 2026-27, custodial cleaning supplies only
921	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	46.86	DW - Blanket 2026-27, custodial cleaning supplies only
922	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	156.35	DW - Blanket 2026-27, custodial cleaning supplies only
923	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	46.86	DW - Blanket 2026-27, custodial cleaning supplies only
924	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	46.86	DW - Blanket 2026-27, custodial cleaning supplies only
925	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	46.86	DW - Blanket 2026-27, custodial cleaning supplies only
926	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	156.35	DW - Blanket 2026-27, custodial cleaning supplies only
927	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	46.86	DW - Blanket 2026-27, custodial cleaning supplies only
928	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	46.86	DW - Blanket 2026-27, custodial cleaning supplies only
929	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	78.29	DW - Blanket 2026-27, custodial cleaning supplies only
930	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	326.64	DW - Blanket 2026-27, custodial cleaning supplies only
931	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	117.14	DW - Blanket 2026-27, custodial cleaning supplies only

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
932	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	116.72	DW - Blanket 2026-27, custodial cleaning supplies only
933	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	116.72	DW - Blanket 2026-27, custodial cleaning supplies only
934	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	69.90	DW - Blanket 2026-27, custodial cleaning supplies only
935	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	69.90	DW - Blanket 2026-27, custodial cleaning supplies only
936	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	69.90	DW - Blanket 2026-27, custodial cleaning supplies only
937	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	69.90	DW - Blanket 2026-27, custodial cleaning supplies only
938	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	69.90	DW - Blanket 2026-27, custodial cleaning supplies only
939	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	69.90	DW - Blanket 2026-27, custodial cleaning supplies only
940	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	69.90	DW - Blanket 2026-27, custodial cleaning supplies only
941	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	233.22	DW - Blanket 2026-27, custodial cleaning supplies only
942	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	69.90	DW - Blanket 2026-27, custodial cleaning supplies only
943	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	69.90	DW - Blanket 2026-27, custodial cleaning supplies only
944	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	69.90	DW - Blanket 2026-27, custodial cleaning supplies only
945	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	233.22	DW - Blanket 2026-27, custodial cleaning supplies only
946	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	69.90	DW - Blanket 2026-27, custodial cleaning supplies only
947	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	69.90	DW - Blanket 2026-27, custodial cleaning supplies only
948	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	116.76	DW - Blanket 2026-27, custodial cleaning supplies only
949	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	171.23	DW - Blanket 2026-27, custodial cleaning supplies only
950	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	61.41	DW - Blanket 2026-27, custodial cleaning supplies only
951	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	61.19	DW - Blanket 2026-27, custodial cleaning supplies only
952	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	61.19	DW - Blanket 2026-27, custodial cleaning supplies only
953	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.65	DW - Blanket 2026-27, custodial cleaning supplies only
954	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.65	DW - Blanket 2026-27, custodial cleaning supplies only
955	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.65	DW - Blanket 2026-27, custodial cleaning supplies only
956	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.65	DW - Blanket 2026-27, custodial cleaning supplies only
957	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.65	DW - Blanket 2026-27, custodial cleaning supplies only
958	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.65	DW - Blanket 2026-27, custodial cleaning supplies only
959	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.65	DW - Blanket 2026-27, custodial cleaning supplies only
960	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	122.26	DW - Blanket 2026-27, custodial cleaning supplies only
961	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.65	DW - Blanket 2026-27, custodial cleaning supplies only
962	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.65	DW - Blanket 2026-27, custodial cleaning supplies only
963	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.65	DW - Blanket 2026-27, custodial cleaning supplies only
964	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	122.26	DW - Blanket 2026-27, custodial cleaning supplies only
965	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.65	DW - Blanket 2026-27, custodial cleaning supplies only
966	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	36.65	DW - Blanket 2026-27, custodial cleaning supplies only
967	860796	R	12/1/2026	DALCO ENTERPRISES INC	01	61.14	DW - Blanket 2026-27, custodial cleaning supplies only
968	860797	R	12/1/2026	FLINN SCIENTIFIC, INC.	01	72.03	Science Department Supplies
969	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	4.01	DW - PO Blanket, Supplies and parts, NTE $60/purchase
970	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.69	DW - PO Blanket, Supplies and parts, NTE $60/purchase
971	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.00	DW - PO Blanket, Supplies and parts, NTE $60/purchase
972	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.00	DW - PO Blanket, Supplies and parts, NTE $60/purchase
973	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
974	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
975	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
976	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
977	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
978	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
979	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
980	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
981	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
982	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
983	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
984	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
985	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
986	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.08	DW - PO Blanket, Supplies and parts, NTE $60/purchase
987	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.99	DW - PO Blanket, Supplies and parts, NTE $60/purchase
988	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.02	DW - PO Blanket, Supplies and parts, NTE $60/purchase
989	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.85	DW - PO Blanket, Supplies and parts, NTE $60/purchase
990	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.01	DW - PO Blanket, Supplies and parts, NTE $60/purchase
991	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.01	DW - PO Blanket, Supplies and parts, NTE $60/purchase
992	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.54	DW - PO Blanket, Supplies and parts, NTE $60/purchase
993	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.54	DW - PO Blanket, Supplies and parts, NTE $60/purchase
994	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.54	DW - PO Blanket, Supplies and parts, NTE $60/purchase
995	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.54	DW - PO Blanket, Supplies and parts, NTE $60/purchase
996	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.54	DW - PO Blanket, Supplies and parts, NTE $60/purchase
997	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.54	DW - PO Blanket, Supplies and parts, NTE $60/purchase
998	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.54	DW - PO Blanket, Supplies and parts, NTE $60/purchase
999	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.55	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1000	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.54	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1001	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.54	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1002	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.54	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1003	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.55	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1004	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.54	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1005	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	0.54	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1006	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	1.07	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1007	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	7.93	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1008	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.35	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1009	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.96	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1010	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	3.96	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1011	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.13	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1012	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.13	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1013	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.13	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1014	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.13	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1015	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.13	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1016	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.13	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1017	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.13	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1018	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	6.10	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1019	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.13	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1020	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.13	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1021	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.13	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1022	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	6.10	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1023	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.13	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1024	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	2.13	DW - PO Blanket, Supplies and parts, NTE $60/purchase

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
1025	860800	R	12/1/2026	FRATTALLONE'S HARDWARE STORES	01	4.02	DW - PO Blanket, Supplies and parts, NTE $60/purchase
1026	860802	R	12/1/2026	GRAINGER	01	24.82	DW - PO Blanket 2026-27, parts and supplies only, NTE
1027	860802	R	12/1/2026	GRAINGER	01	8.27	DW - PO Blanket 2026-27, parts and supplies only, NTE
1028	860802	R	12/1/2026	GRAINGER	01	13.24	DW - PO Blanket 2026-27, parts and supplies only, NTE
1029	860802	R	12/1/2026	GRAINGER	01	4.96	DW - PO Blanket 2026-27, parts and supplies only, NTE
1030	860802	R	12/1/2026	GRAINGER	01	4.96	DW - PO Blanket 2026-27, parts and supplies only, NTE
1031	860802	R	12/1/2026	GRAINGER	01	5.79	DW - PO Blanket 2026-27, parts and supplies only, NTE
1032	860802	R	12/1/2026	GRAINGER	01	5.79	DW - PO Blanket 2026-27, parts and supplies only, NTE
1033	860802	R	12/1/2026	GRAINGER	01	5.79	DW - PO Blanket 2026-27, parts and supplies only, NTE
1034	860802	R	12/1/2026	GRAINGER	01	5.79	DW - PO Blanket 2026-27, parts and supplies only, NTE
1035	860802	R	12/1/2026	GRAINGER	01	4.96	DW - PO Blanket 2026-27, parts and supplies only, NTE
1036	860802	R	12/1/2026	GRAINGER	01	5.79	DW - PO Blanket 2026-27, parts and supplies only, NTE
1037	860802	R	12/1/2026	GRAINGER	01	16.55	DW - PO Blanket 2026-27, parts and supplies only, NTE
1038	860802	R	12/1/2026	GRAINGER	01	5.79	DW - PO Blanket 2026-27, parts and supplies only, NTE
1039	860802	R	12/1/2026	GRAINGER	01	5.79	DW - PO Blanket 2026-27, parts and supplies only, NTE
1040	860802	R	12/1/2026	GRAINGER	01	5.79	DW - PO Blanket 2026-27, parts and supplies only, NTE
1041	860802	R	12/1/2026	GRAINGER	01	16.55	DW - PO Blanket 2026-27, parts and supplies only, NTE
1042	860802	R	12/1/2026	GRAINGER	01	5.79	DW - PO Blanket 2026-27, parts and supplies only, NTE
1043	860802	R	12/1/2026	GRAINGER	01	5.79	DW - PO Blanket 2026-27, parts and supplies only, NTE
1044	860802	R	12/1/2026	GRAINGER	01	13.26	DW - PO Blanket 2026-27, parts and supplies only, NTE
1045	860802	R	12/1/2026	GRAINGER	01	4.25	DW - PO Blanket 2026-27, parts and supplies only, NTE
1046	860802	R	12/1/2026	GRAINGER	01	1.42	DW - PO Blanket 2026-27, parts and supplies only, NTE
1047	860802	R	12/1/2026	GRAINGER	01	2.26	DW - PO Blanket 2026-27, parts and supplies only, NTE
1048	860802	R	12/1/2026	GRAINGER	01	0.85	DW - PO Blanket 2026-27, parts and supplies only, NTE
1049	860802	R	12/1/2026	GRAINGER	01	0.85	DW - PO Blanket 2026-27, parts and supplies only, NTE
1050	860802	R	12/1/2026	GRAINGER	01	0.99	DW - PO Blanket 2026-27, parts and supplies only, NTE
1051	860802	R	12/1/2026	GRAINGER	01	0.99	DW - PO Blanket 2026-27, parts and supplies only, NTE
1052	860802	R	12/1/2026	GRAINGER	01	0.99	DW - PO Blanket 2026-27, parts and supplies only, NTE
1053	860802	R	12/1/2026	GRAINGER	01	0.99	DW - PO Blanket 2026-27, parts and supplies only, NTE
1054	860802	R	12/1/2026	GRAINGER	01	0.85	DW - PO Blanket 2026-27, parts and supplies only, NTE
1055	860802	R	12/1/2026	GRAINGER	01	0.99	DW - PO Blanket 2026-27, parts and supplies only, NTE
1056	860802	R	12/1/2026	GRAINGER	01	2.83	DW - PO Blanket 2026-27, parts and supplies only, NTE
1057	860802	R	12/1/2026	GRAINGER	01	0.99	DW - PO Blanket 2026-27, parts and supplies only, NTE
1058	860802	R	12/1/2026	GRAINGER	01	0.99	DW - PO Blanket 2026-27, parts and supplies only, NTE
1059	860802	R	12/1/2026	GRAINGER	01	0.99	DW - PO Blanket 2026-27, parts and supplies only, NTE
1060	860802	R	12/1/2026	GRAINGER	01	2.83	DW - PO Blanket 2026-27, parts and supplies only, NTE
1061	860802	R	12/1/2026	GRAINGER	01	0.99	DW - PO Blanket 2026-27, parts and supplies only, NTE
1062	860802	R	12/1/2026	GRAINGER	01	0.99	DW - PO Blanket 2026-27, parts and supplies only, NTE
1063	860802	R	12/1/2026	GRAINGER	01	2.27	DW - PO Blanket 2026-27, parts and supplies only, NTE
1064	860803	R	12/1/2026	HENRICKSEN AND COMPANY, INC	06	27,895.33	SEA O - classroom flooring repairs Est. only, NTE
1065	860804	R	12/1/2026	INDROTEC	01	8,886.68	DW - Indrotec, Contract labor services agreement FY 26-27
1066	860806	R	12/1/2026	LVC COMPANIES INC	09	1,021.20	SMS - Dock camera adds and modifcations Quote 6/3/26
1067	860806	R	12/1/2026	LVC COMPANIES INC	01	2,723.20	FAIR C - Data center environmental alarm installation Quote
1068	860806	R	12/1/2026	LVC COMPANIES INC	01	2,723.20	ESC - Data center environmental alarm installation Quote
1069	860806	R	12/1/2026	LVC COMPANIES INC	09	2,817.92	SMS - Remove and replace, F&I, gym cameras (2) Quote
1070	860806	R	12/1/2026	LVC COMPANIES INC	01	10,510.00	FAIR C/ESC - F&I (6) CAT6A network drops and (3) dual data
1071	860811	R	12/1/2026	MENARDS	01	3.96	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1072	860811	R	12/1/2026	MENARDS	01	2.14	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1073	860811	R	12/1/2026	MENARDS	01	2.64	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1074	860811	R	12/1/2026	MENARDS	01	0.66	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1075	860811	R	12/1/2026	MENARDS	01	1.15	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1076	860811	R	12/1/2026	MENARDS	01	1.15	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1077	860811	R	12/1/2026	MENARDS	01	1.15	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1078	860811	R	12/1/2026	MENARDS	01	1.15	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1079	860811	R	12/1/2026	MENARDS	01	1.15	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1080	860811	R	12/1/2026	MENARDS	01	0.66	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1081	860811	R	12/1/2026	MENARDS	01	1.15	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1082	860811	R	12/1/2026	MENARDS	01	3.79	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1083	860811	R	12/1/2026	MENARDS	01	1.15	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1084	860811	R	12/1/2026	MENARDS	01	1.15	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1085	860811	R	12/1/2026	MENARDS	01	1.15	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1086	860811	R	12/1/2026	MENARDS	01	3.79	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1087	860811	R	12/1/2026	MENARDS	01	1.15	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1088	860811	R	12/1/2026	MENARDS	01	1.15	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1089	860811	R	12/1/2026	MENARDS	01	2.68	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1090	860811	R	12/1/2026	MENARDS	01	2.89	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1091	860811	R	12/1/2026	MENARDS	01	1.57	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1092	860811	R	12/1/2026	MENARDS	01	1.93	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1093	860811	R	12/1/2026	MENARDS	01	0.48	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1094	860811	R	12/1/2026	MENARDS	01	0.84	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1095	860811	R	12/1/2026	MENARDS	01	0.84	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1096	860811	R	12/1/2026	MENARDS	01	0.84	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1097	860811	R	12/1/2026	MENARDS	01	0.84	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1098	860811	R	12/1/2026	MENARDS	01	0.84	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1099	860811	R	12/1/2026	MENARDS	01	0.48	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1100	860811	R	12/1/2026	MENARDS	01	0.84	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1101	860811	R	12/1/2026	MENARDS	01	2.77	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1102	860811	R	12/1/2026	MENARDS	01	0.84	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1103	860811	R	12/1/2026	MENARDS	01	0.84	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1104	860811	R	12/1/2026	MENARDS	01	0.84	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1105	860811	R	12/1/2026	MENARDS	01	2.77	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1106	860811	R	12/1/2026	MENARDS	01	0.84	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1107	860811	R	12/1/2026	MENARDS	01	0.84	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1108	860811	R	12/1/2026	MENARDS	01	1.98	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1109	860811	R	12/1/2026	MENARDS	01	2.40	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1110	860811	R	12/1/2026	MENARDS	01	1.30	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1111	860811	R	12/1/2026	MENARDS	01	1.60	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1112	860811	R	12/1/2026	MENARDS	01	0.40	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1113	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1114	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1115	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1116	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1117	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
1118	860811	R	12/1/2026	MENARDS	01	0.40	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1119	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1120	860811	R	12/1/2026	MENARDS	01	2.30	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1121	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1122	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1123	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1124	860811	R	12/1/2026	MENARDS	01	2.30	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1125	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1126	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1127	860811	R	12/1/2026	MENARDS	01	1.56	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1128	860811	R	12/1/2026	MENARDS	01	4.20	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1129	860811	R	12/1/2026	MENARDS	01	2.27	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1130	860811	R	12/1/2026	MENARDS	01	2.80	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1131	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1132	860811	R	12/1/2026	MENARDS	01	1.22	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1133	860811	R	12/1/2026	MENARDS	01	1.22	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1134	860811	R	12/1/2026	MENARDS	01	1.22	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1135	860811	R	12/1/2026	MENARDS	01	1.22	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1136	860811	R	12/1/2026	MENARDS	01	1.22	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1137	860811	R	12/1/2026	MENARDS	01	0.70	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1138	860811	R	12/1/2026	MENARDS	01	1.22	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1139	860811	R	12/1/2026	MENARDS	01	4.02	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1140	860811	R	12/1/2026	MENARDS	01	1.22	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1141	860811	R	12/1/2026	MENARDS	01	1.22	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1142	860811	R	12/1/2026	MENARDS	01	1.22	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1143	860811	R	12/1/2026	MENARDS	01	4.02	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1144	860811	R	12/1/2026	MENARDS	01	1.22	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1145	860811	R	12/1/2026	MENARDS	01	1.22	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1146	860811	R	12/1/2026	MENARDS	01	2.86	DW - PO Blanket 2026-27, Menards Golden Valley, Supplies
1147	860812	R	12/1/2026	MHS	01	1,182.50	Tim Shaikoski Armstrong 10/5/26
1148	860813	R	12/1/2026	MINNESOTA HISTORICAL SOCIETY	01	21,780.00	Northern Lights Student Books, Teachers' Edition, and
1149	860814	R	12/1/2026	NYSTROM PUBLISHING COMPANY	01	11,691.79	Trishia Olson Warehouse 9/9/26
1150	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	11.25	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1151	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1152	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1153	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1154	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1155	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1156	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1157	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1158	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1159	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1160	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1161	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1162	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1163	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1164	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1165	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1166	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1167	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1168	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1169	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.57	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1170	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1171	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1172	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1173	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1174	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1175	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1176	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1177	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1178	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1179	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	4.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1180	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1181	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1182	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1183	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	4.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1184	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1185	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1186	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1187	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.16	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1188	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	11.25	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1189	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1190	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1191	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1192	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1193	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1194	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1195	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1196	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1197	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1198	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1199	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1200	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1201	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1202	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1203	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1204	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1205	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1206	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1207	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.57	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1208	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1209	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1210	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
1211	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1212	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1213	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1214	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1215	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1216	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1217	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	4.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1218	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1219	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1220	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1221	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	4.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1222	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1223	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1224	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1225	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.16	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1226	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	11.25	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1227	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1228	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1229	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1230	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1231	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1232	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1233	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1234	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1235	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1236	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1237	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1238	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1239	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1240	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1241	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1242	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
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1247	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1248	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1249	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1250	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1251	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1252	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1253	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1254	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1255	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1256	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1257	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
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1263	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
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1271	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
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1274	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	4.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
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1278	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	4.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
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1280	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1281	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.81	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1282	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.16	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
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1285	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1286	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1287	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1288	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1289	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1290	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1291	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1292	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1293	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.59	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1294	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1295	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1296	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1297	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	8.59	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1298	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1299	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1300	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1301	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.80	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1302	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	11.25	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1303	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket

	A	B	C	D	E	F	G
1	CHECK NUMBER	CHECK TYPE	DATE	VENDOR	FUND	AMOUNT	INVOICE DESCRIPTION
1304	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1305	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1306	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1307	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1308	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1309	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1310	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1311	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1312	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1313	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1314	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1315	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1316	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	6.33	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1317	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1318	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	5.01	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1319	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	3.69	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1320	860823	R	12/1/2026	PLUNKETT'S PEST CONTROL	01	2.82	DW - Plunkett Pest Control contract, Thru June 2028 Blanket
1321	860824	R	12/1/2026	ROOF SPEC INC	06	955.25	NLL - Roof Replacement Design and CA Area #11 Quote
1322	860824	R	12/1/2026	ROOF SPEC INC	06	3,459.50	MLE - Roof Replacement Areas 3, 4, 9, 10, & 10A; Design and
1323	860825	R	12/1/2026	STAPLES ADVANTAGE	01	5.11	Office
1324	860825	R	12/1/2026	STAPLES ADVANTAGE	01	192.61	Guidance Order
1325	860825	R	12/1/2026	STAPLES ADVANTAGE	04	82.61	Staples supply order for NHLC/Early Learning
1326	860825	R	12/1/2026	STAPLES ADVANTAGE	04	82.62	Staples supply order for NHLC/Early Learning
1327	860825	R	12/1/2026	STAPLES ADVANTAGE	01	9.99	Supplies
1328	860825	R	12/1/2026	STAPLES ADVANTAGE	01	199.60	Supplies
1329	860826	R	12/1/2026	THREE CROWNS	01	290.00	Drawer Ticket Station
1330	860826	R	12/1/2026	THREE CROWNS	04	2,000.00	Drawer Ticket Station
1331	860827	R	12/1/2026	UHL COMPANY	06	11,850.00	SMS - Building automation integration graphics for BAS
1332						$813,135.93	
1333							01 General Fund $466,127.78
1334							02 Food Service Fund $180,584.57
1335							04 Community Ed Fund $10,919.89
1336							06 Building Fund $104,397.97
1337							07 Debt Service Fund $0.00
1338							09 Technology Levy $50,988.22
1339							20 Self Insurance Dental $0.00
1340							22 Self Insurance Medical $0.50
1341							47 OPEB Debt Service $0.00
1342							50 Student Activity $117.00
1343							**Total $813,135.93**
1344							
1345							

LICENSED STAFF - November 30, 2026				
CHANGE IN LEVEL				
Name	**Building**	**Title**	**Lane/Step**	**Effective Date**
Nolte, Erica Ann	Fair-PLE	SpEd - WAVE	BA/6	11/30/2026
NEW HIRE				
Name	**Building**	**Title**	**Lane/Step**	**Effective Date**
Gooding, Robert	SMS	English	SPEC/25	11/12/2026
Hood, Leah M	CLC	Adult Academic	MA/10	11/17/2026
Meyer, Geoffrey	PLE	SpEd - Resource	MA/4	1/4/2027
RESIGNATION/RETIREMENT				
Name	**Building**	**Title**		**Effective Date**
Dittbenner, David	FOE	SpEd - WAVE		11/13/2026

NON-LICENSED STAFF - November 30, 2026				
CHANGE OF ASSIGNMENT				
Name	**Building**	**Title**		**Effective Date**
Rickertson, Vanessa	MLE	Office Employee on Layoff to Media EA		11/30/2026
NEW HIRE				
Name	**Building**	**Title**	**Step/Lane**	**Effective Date**
Armstrong, Alyssa	ENE	Adventure Club AT-1	CL2, Step 3	11/12/2026
Gerdeen, Anna	SMS	EL EA	CL3, Step 3	11/23/2026
Godbolt, Dajah	SMS/PMS	Program Assistant	LV4, Step 5	11/12/2026
Gramm, Andrew	CLC	Program Director	L5/5	11/16/2026
Jones, Theresa	NHLC	Service Employee	CU7, Step 2	11/18/2026
Larson-Harris, Zoe	CHS	Nutrition Services	C1, Step 3	11/12/2026
Miller, Jordan	SEA	Service Employee	CU7, Step 2	11/19/2026
Pohlker, Lisa	PMS	Service Employee	CU7, Step 2	11/18/2026
Rodriguez Islas, Michael	ESC	Office Employee	CAT4, Step 3	11/16/2026
Seaburg, Luke	SMS	Service Employee	CU7, Step 2	11/17/2026
Wiysel, Hattie	PMS	Nutrition Services	C3, Step 4	11/16/2026
REHIRE				
Name	**Building**	**Title**		**Effective Date**
Ayers, Savannah	FAIR-PL	Adventure Club AT-1		11/30/2026
Lysne, Rebekka	ENE	Adventure Club AT-1		11/23/2026
Salah, Ruba	FAIR-PL	Special Ed EA		11/12/2026
RESIGNATION/RETIREMENT				
Name	**Building**	**Title**		**Effective Date**
Alonzo Martinez, Mayra	ENE	Service Employee		11/09/2026
Carrillo Tovar, Maximilliano	SMS	Service Employee		11/09/2026
Haupt, Pamela	ZLE	Nutrition Services		11/17/2026
Rich, Ebony	CHS	REA		12/09/2026
TERMINATION				
Name	**Building**	**Title**		**Effective Date**
Huehn, Lee	ZLE	Service Employee		11/11/2026
Rivas, Marcos	RSI	Service Employee		11/24/2026

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION:	**Unfinished Business**
ITEM:	5.A. Budget Reduction Options for 2027-28
PRESENTED BY:	Dr. Bob McDowell, Assistant Superintendent Kristen Hoheisel, Chief Financial Officer

PURPOSE:

Dr. McDowell and Ms. Hoheisel will provide additional details regarding budget reduction options to consider for the 2027-28 school year.

ROLE OF THE BOARD:

Listen, learn, and be informed.

ROBBINSDALE
Area Schools

Robbinsdale Area Schools

Budget Reduction Discussion for 2027-28

Administrative Report
November 30, 2026

Short-Term Draft Timeline

Oct 5	Business Meeting - Initial Budget Reduction Recommendations for 2027-28
Oct 19	Board Study Session - Continued Discussion regarding Budget Reduction Options for 2027-28
Nov 2	Business Meeting
Nov 10	Canvassing the Election Meeting
Nov 16	Business Meeting/Study Session - Direction for Magnet School Transportation, Student Programming for 2027-28
Nov 30	Business Meeting/Truth in Taxation
Dec 14	Business Meeting/Study Session
Jan 4	Board Meeting/Organizational Meeting
Jan 19	**Final SOD plan - Business Meeting/Study Session/Closed Session**

ROBBINSDALE
Area Schools

Current Status

$928,000 needed in additional reductions

Graduations (off site costs)	$71,000
High School Activities	CO-OPS $3,200,000
Middle School Activities	$385,000
Increase Elementary EA Ratio	1:20 = $177,000; 1:22 = $354,000, 1:24 = $472,000, 1:27 = $649,000; 1:36 = $944,000
Walk zones to 2 miles	Secondary $195,000, Elementary $234,000
Walk zones 1.5 and 1 mile	Secondary $156,000, Elementary $117,000

ROBBINSDALE
Area Schools

2027-2028 HS Co-ops

Total Estimated Savings: $102,000

Activity / Sport	Estimated Savings
Boys Cross Country	**$7,500**
Girls Cross Country	**$7,000**
Girls Tennis	**0**
Boys Tennis	**$2,000**
Boys Nordic Ski	**$7,000**
Girls Nordic Ski	**$14,500**

Activity / Sport	Estimated Savings
Boys Golf	**$6,700**
Girls Golf	**$7,300**
Wrestling	**$22,000**
Debate	**$12,000**
Speech	**$13,000**
Girls Swimming	**$13,000**

ROBBINSDALE
Area Schools

2027-2028 MS Activity Reductions

Activity / Sport	Estimated Savings
Reduce overall middle school athletics budget by capping levels and eliminating sports with low participation.	**$100,000**

ROBBINSDALE
Area Schools

2028-2029 HS Co-ops

Total Estimated Savings: $103,000

Activity / Sport	Estimated Savings
Girls Basketball	**$47,000**
Baseball	**$34,000**
Softball	**$22,000**

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION:	**New Business**
ITEM:	6.A. Building Better Together Update
PRESENTED BY:	Dr. Teri Staloch, Superintendent Dr. Bob McDowell, Assistant Superintendent Kristen Hoheisel, Chief Financial Officer

PURPOSE:

Dr. Staloch, Dr. McDowell and Ms. Hoheisel will provide an update of the process and timeline review as we begin the transformative work for our district. Ms. Hoheisel will review the amendment to the Nexus Solutions contract with the district.

ROLE OF THE BOARD:

Listen, learn, and be informed.

Robbinsdale Area Schools

Building Better Together Update

Administrative Report
November 30, 2026



REIMAGINE

Robbinsdale Area Schools

BUILDING BETTER **TOGETHER**



INVESTING IN A STRONGER FUTURE

Putting Students First: Building a Predictable, Intentional Path Forward



- A single unified high school on the New Hope Learning Center/Cooper HS site
- An elementary footprint that includes 6 neighborhood elementary schools
- Redistributes district programming into existing buildings
- Updated competition pool



- Plymouth Middle School moves to Armstrong HS site
- Added performing arts space at Sandburg Middle School
- Robbinsdale Spanish Immersion moves to Plymouth Middle School site
- Eliminate leased spaces

REIMAGINE Robbinsdale Area Schools

BUILDING BETTER **TOGETHER**

Extended Timeline

Phase I (Sept 2025 - August 2026) - SOD Plan, reduce footprint through initial building closure/consolidation/reconfiguration plan; plan remaining building configuration planning and related bond work; create initial boundary adjustments; finalize initial operation changes.

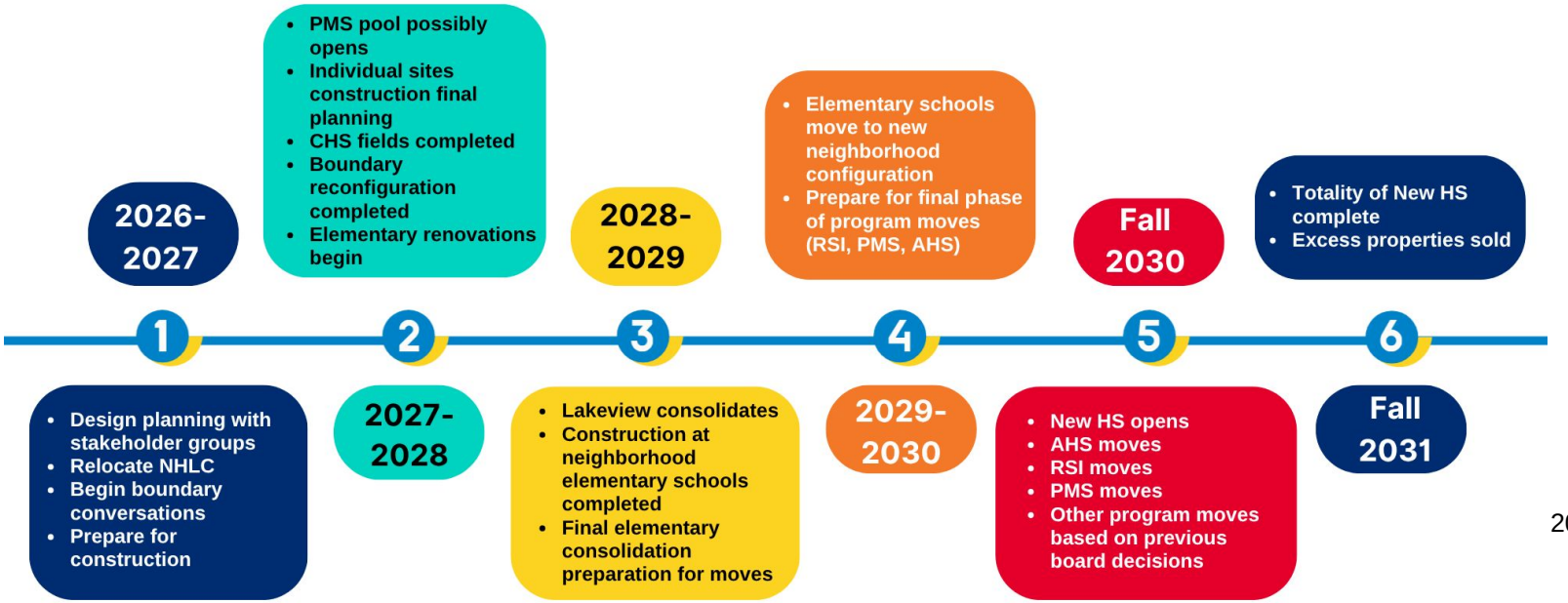
Phase II (January 2026 - August 2027) - Implementation of initial reconfiguration, finalize longer-term building configuration and related bonding needs (Nov 2026); plan long term programmatic, operational, and boundary changes. Potentially begin first facility improvements.

Phase III (March 2027 - August 2028) - Implementation of additional reconfiguration moves; facility improvement projects; programmatic planning and prep; final facility staging.

Phase IV (March 2028 - August 2029) - Facility improvements; Implementation of programmatic changes; Planning and prep for additional programming; final facility moves.

Phase V (March 2029 - August 2030) - Fully implement ReImagine Rdale 2030; complete SOD

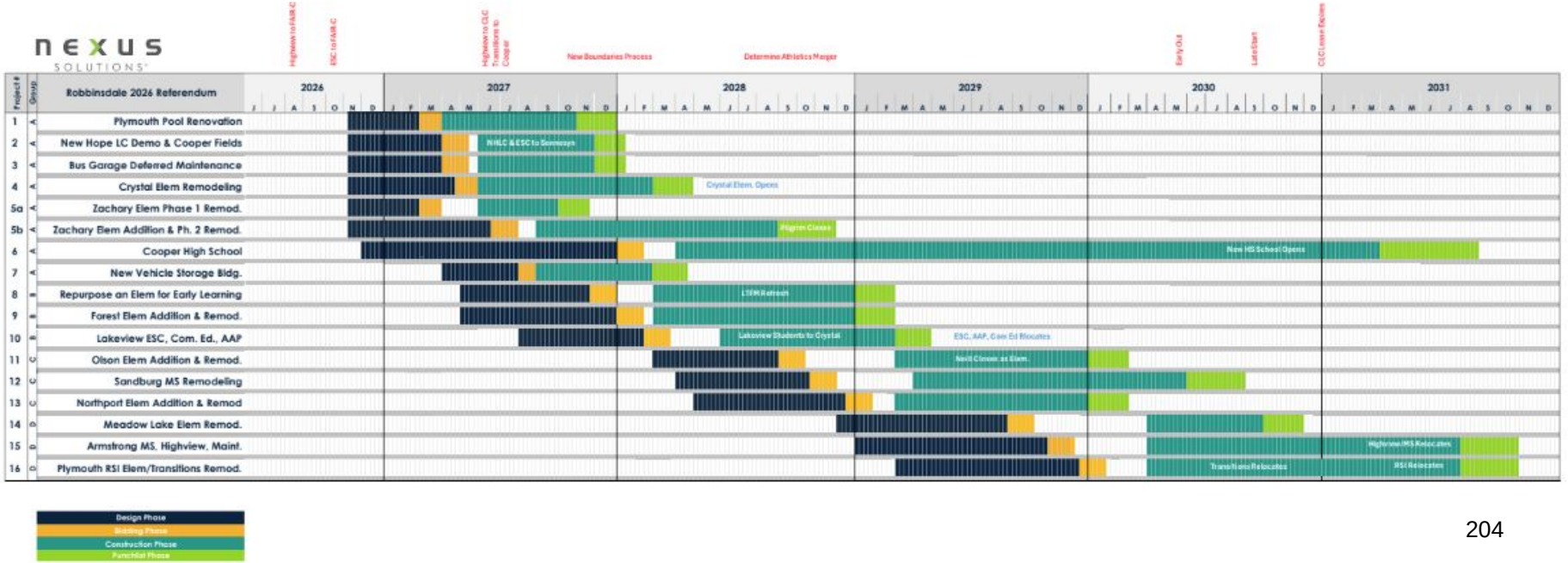
Pre- referendum anticipated timeline shared previously



REIMAGINE Robbinsdale Area Schools

BUILDING BETTER TOGETHER

Preliminary Project Schedule



REIMAGINE Robbinsdale Area Schools

BUILDING BETTER TOGETHER

Project Team Structure

Nexus Project Teams

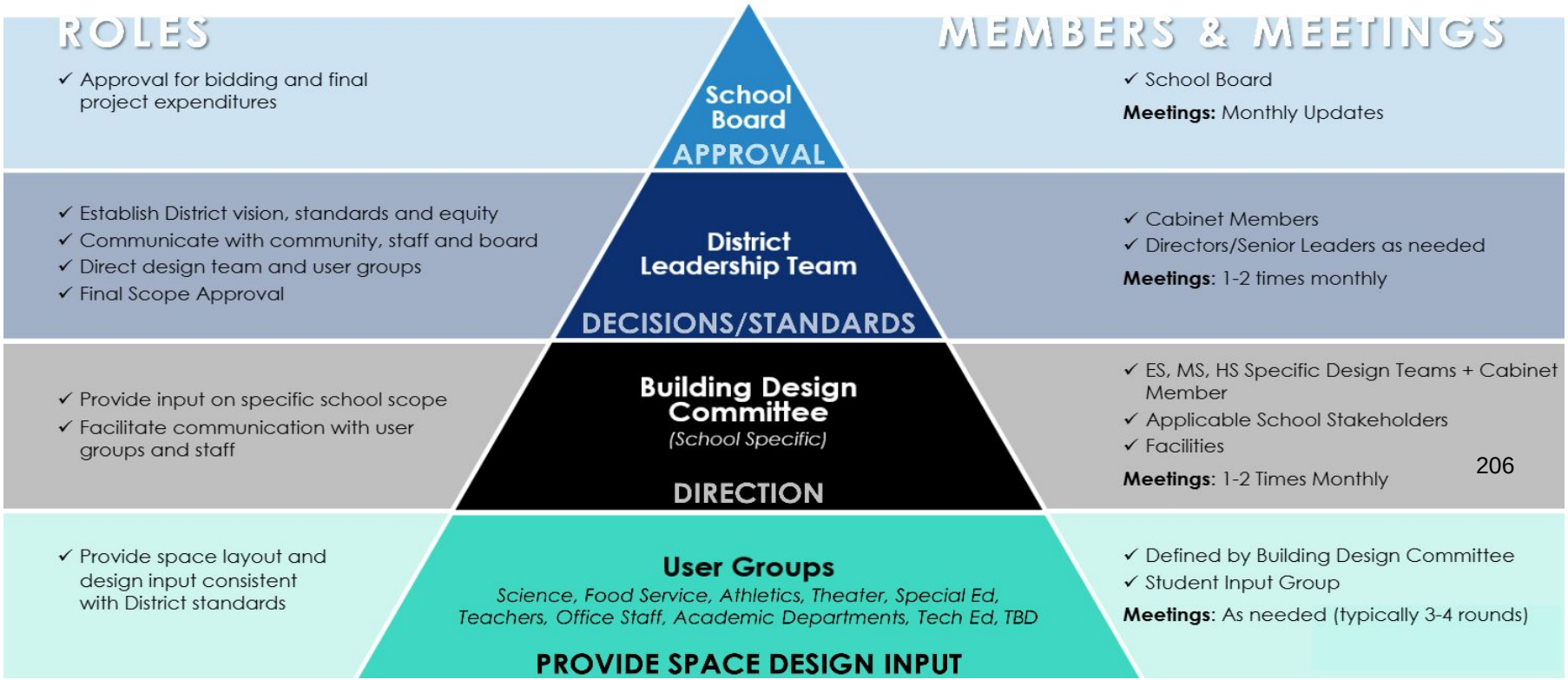
- Planning
- Design
- Build
- Commissioning

281 Teams

- School Board
- District Leadership
- Building/Project Design Teams
- User Groups

Decision making model

Design Process



November 2026 - August 2027 Project Schedule

Nov. - Feb.

DESIGN PHASE

- Bus Deferred Maintenance
- FAIR-Crystal
- Zachary Lane Phase 1 & 2
- Unified HS Site & Fields
- PMS Pool

Mar. - May

DESIGN PHASE

- Unified HS Site
- Vehicle Storage
- Forest
- Zachary Lane Phase 2

BIDDING PHASE

- Zachary Lane Phase 1
- Bus Deferred Maintenance
- FAIR-Crystal
- PMS Pool
- Unified HS Fields

Jun. - Aug.

DESIGN PHASE

- Unified HS Site
- Forest
- Lakeview

BIDDING PHASE

- Zachary Lane Phase 2
- Vehicle Storage

CONSTRUCTION

- Bus Deferred Maintenance
- FAIR-Crystal
- Zachary Lane Phase 1
- PMS Pool
- Unified HS Fields

REIMAGINE Robbinsdale Area Schools

BUILDING BETTER TOGETHER

Communication and Engagement

Progress Reports

Monthly progress reports through email and website project page.

- Visual timeline
- Budget updates
- Site-by-site status

Visual Field Notes

Bi-weekly visual field notes for social media and e-newsletters.

May include:

- Drone flyovers
- Time-lapse videos
- “Behind-the-fence” photo galleries

Site Specific Alerts

Alerts/email/Principal Messages regarding operational notices.

2-4 weeks before changes in operations for:

- Traffic flow
- Parking shifts
- Restricted access to construction areas

Engagement

Clearly identified opportunities to provide feedback on projects.

Including but not limited to:

- Design teams
- Listening sessions
- Boundary committee
- Re-branding focus groups

ROBBINSDALE AREA SCHOOLS

Building Better Together

From Approval to Action

November 30, 2026



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Agenda

1. Approval to Action
2. Nexus Role
3. Timeline & Work to Date
4. Next Steps
5. Questions



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Partnership History

Moving from past approvals to implementation

Master Agreement, September 2025

Work Orders for LTFM Projects, December 2025

Vision 2030 Partnership Development Agreement (PDA), February 2026

Master Agreement

September 2025

Industry Standard Terms - AIA

Same Terms Used for All Projects

Referenced in Work Orders & PDA


AIA® Document B101® – 2017

Standard Form of Agreement Between Owner and Architect

AGREEMENT made as of the 15th day of September in the year 2025
(In words, indicate day, month and year.)

BETWEEN Nexus' client identified as the Owner:
(Name, legal status, address and other information)

Robbinsdale Area Schools
4148 Winnetka Avenue North
New Hope, Minnesota 55427

and Nexus:
(Name, legal status, address and other information)

Nexus Solutions, LLC
6885 Sycamore Lane N., Suite 200
Maple Grove, Minnesota 55369

for the following Project:
(Name, location and detailed description)

Master Agreement for Fiscal Years 2026 & 2027 Board Approved Capital & LTFM Projects
Agreement Expiration Date: December 31, 2027

WHEREAS, the Owner has decided to hire Nexus for Program Management services including, architectural, engineering, Construction Management, and commissioning for the Project; and

WHEREAS, Nexus shall be entitled to use subconsultant architects, engineers and other design professionals to perform or assist in performing any of Nexus services under this Agreement ("Nexus' Subconsultants").

The Parties intend to use AIA documents as the basis for the Contract Documents, including Nexus' contracts with Nexus' Subconsultants. The Parties expressly recognize that the architect or engineers of record on the Project may be either employees of or subconsultants to Nexus and Nexus in no manner represents or implies that Nexus itself intends to perform architectural or engineering services for which it is not appropriately licensed; and

WHEREAS, nothing contained in the Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Owner or Nexus; and

ADDITIONS AND DELETIONS:
The author of this document may have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

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(689df30af546be2d7638861c3)
User Notes:

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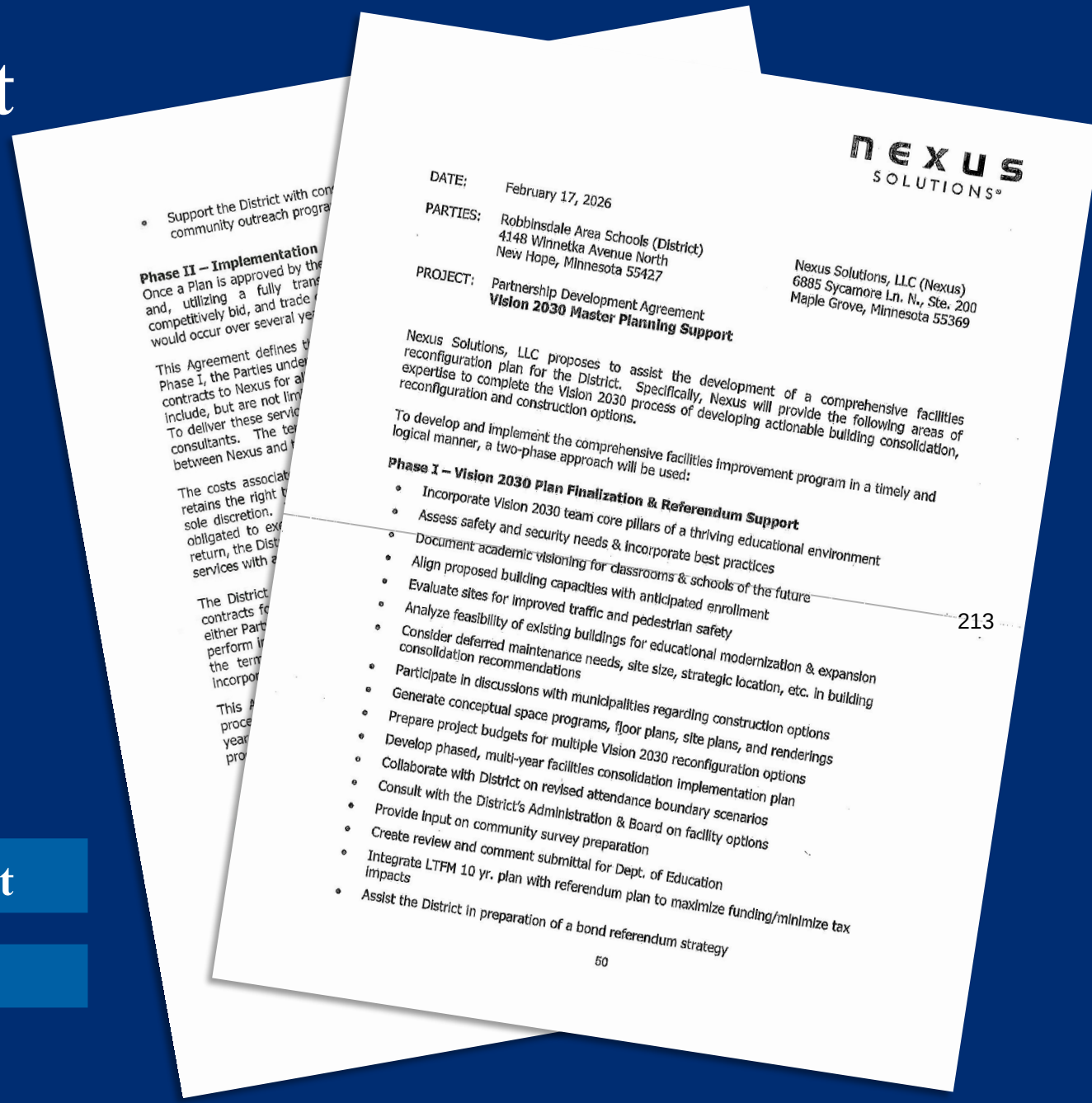
Partnership Development Agreement

February 2026



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DATE: February 17, 2026

PARTIES: Robbinsdale Area Schools (District)
4148 Winnetka Avenue North
New Hope, Minnesota 55427

Nexus Solutions, LLC (Nexus)
6885 Sycamore Ln. N., Ste. 200
Maple Grove, Minnesota 55369

PROJECT: Partnership Development Agreement
Vision 2030 Master Planning Support

Nexus Solutions, LLC proposes to assist the development of a comprehensive facilities reconfiguration plan for the District. Specifically, Nexus will provide the following areas of expertise to complete the Vision 2030 process of developing actionable building consolidation, reconfiguration and construction options.

To develop and implement the comprehensive facilities improvement program in a timely and logical manner, a two-phase approach will be used:

Phase I – Vision 2030 Plan Finalization & Referendum Support

- Incorporate Vision 2030 team core pillars of a thriving educational environment
- Assess safety and security needs & incorporate best practices
- Document academic visioning for classrooms & schools of the future
- Align proposed building capacities with anticipated enrollment
- Evaluate sites for improved traffic and pedestrian safety
- Analyze feasibility of existing buildings for educational modernization & expansion
- Consider deferred maintenance needs, site size, strategic location, etc. in building consolidation recommendations
- Participate in discussions with municipalities regarding construction options
- Generate conceptual space programs, floor plans, site plans, and renderings
- Prepare project budgets for multiple Vision 2030 reconfiguration options
- Develop phased, multi-year facilities consolidation implementation plan
- Collaborate with District on revised attendance boundary scenarios
- Consult with the District's Administration & Board on facility options
- Provide input on community survey preparation
- Create review and comment submittal for Dept. of Education
- Integrate LTFM 10 yr. plan with referendum plan to maximize funding/minimize tax impacts
- Assist the District in preparation of a bond referendum strategy

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PHASE 1: Vision 2030 Master Planning Support

PHASE 2: Implementation

Nexus Role in Vision 2030

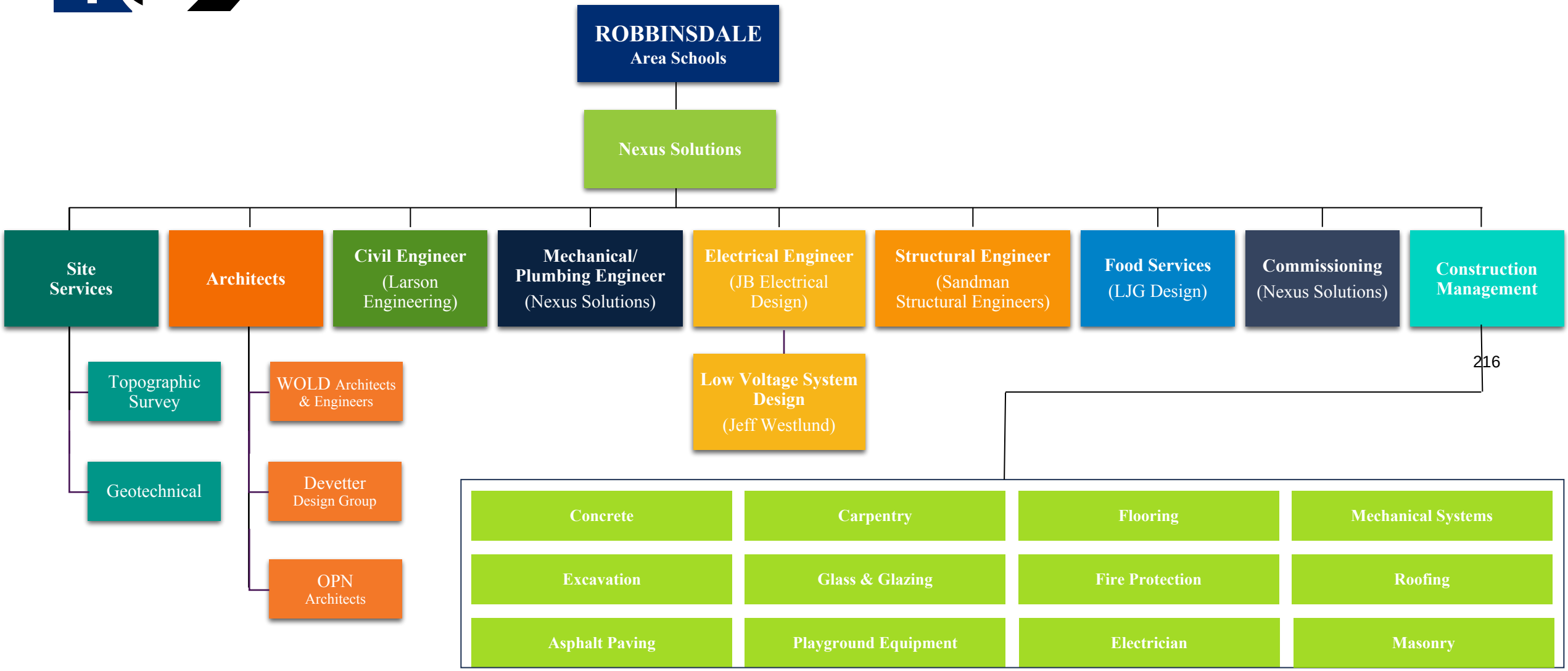
Ensure seamless transition from Planning to Ribbon-cutting

- Assessment
- Planning
- Design
- Construction Management
- Commissioning
- Communications

Work Completed to Date

1. 4,000 hours have been Invested in the Facility Condition Assessment and Educational Adequacy
2. 2,400,000 Square Feet Evaluated
3. 15 Different Firms Involved in Assessments & Solutions
4. Nearly 2,000 hours Creating Variety of Scenarios, Concept Drawings, Cost Estimates, & Phasing Plan
5. 100+ Meetings with Vision 2030 Committee, District Stakeholders/Groups, Administration, School Board, Etc.
6. Marketing, Communications, & Referendum Support

Design & Construction Team



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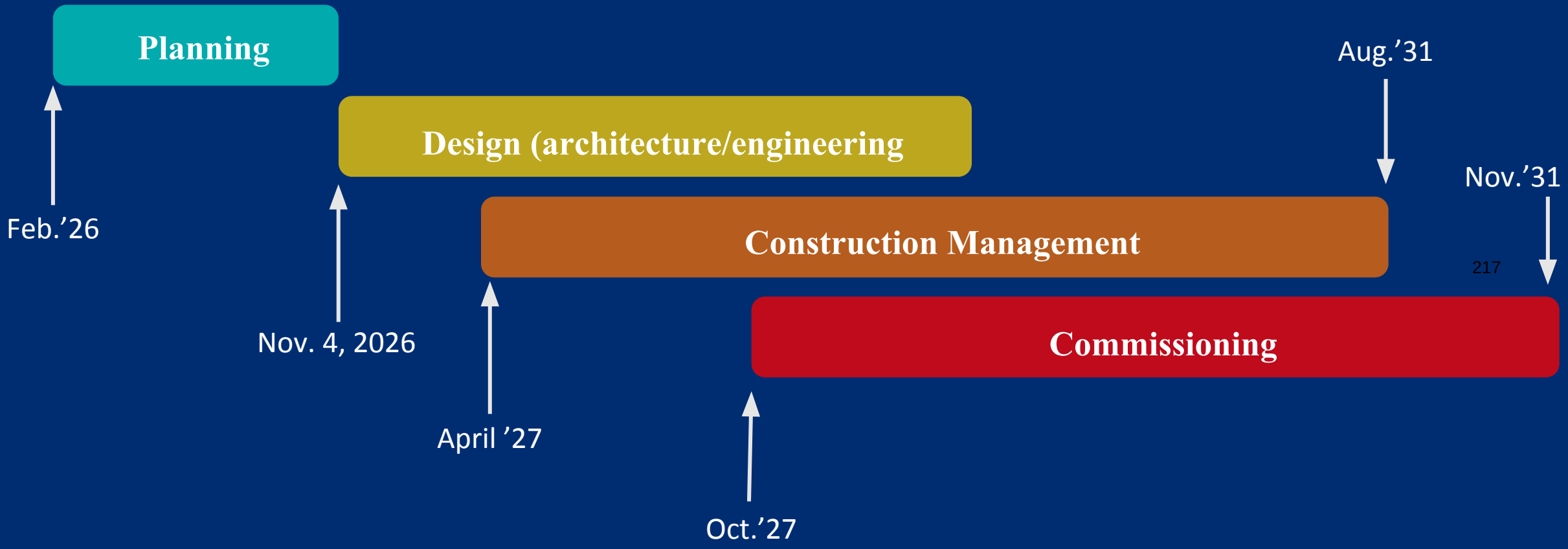
Vision 2030 Timeline

To Make the Vision Reality, Commence Implementation



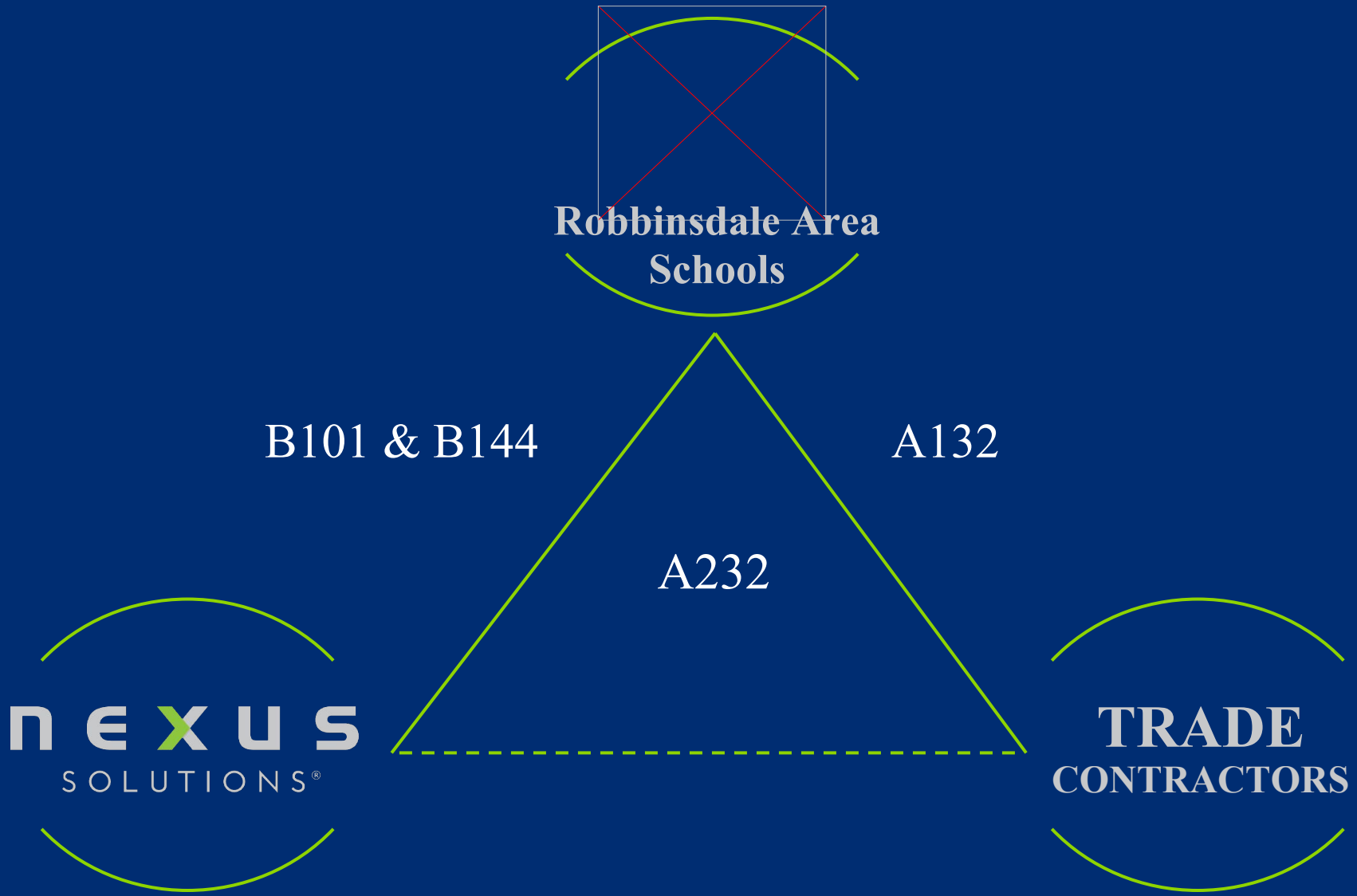
Vision 2030 Next Steps

To Begin Implementation, Certain Approvals are Needed Now

- With Referendum Approved, Commence Implementation
- Pursuant to PDA, Approve Professional Services Agreements with Nexus
- Critical to Enacting Vision, Keeping on Schedule, Keeping Costs Down

Single-Source Accountability

AIA Contract



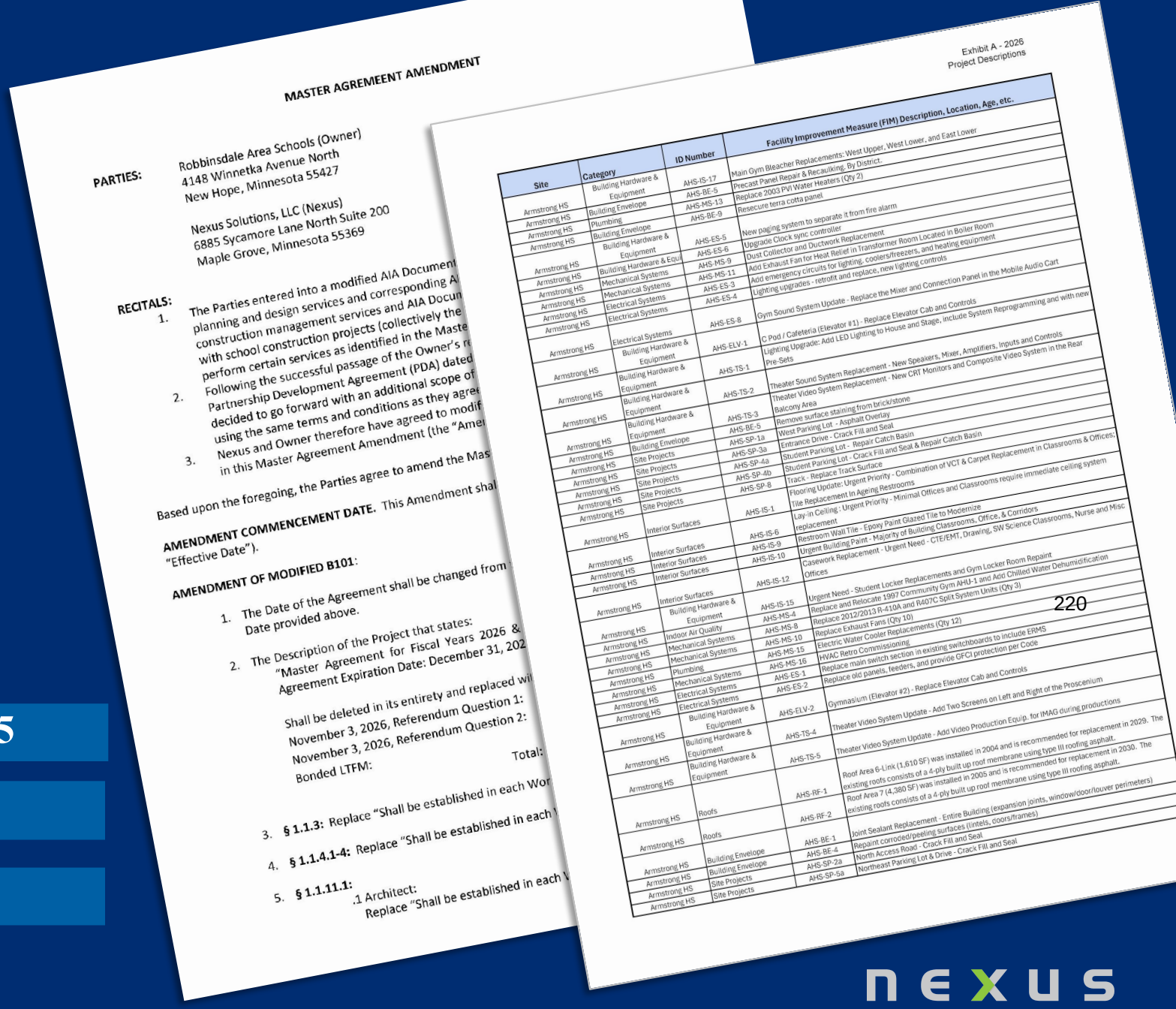
Master Agreement Amendment

November 2026

Existing Master Agreement, Sept.'25

Terms Remain the Same

Vision 2030 Project Specifics



MASTER AGREEMENT AMENDMENT

PARTIES: Robbinsdale Area Schools (Owner)
4148 Winnetka Avenue North
New Hope, Minnesota 55427

Nexus Solutions, LLC (Nexus)
6885 Sycamore Lane North Suite 200
Maple Grove, Minnesota 55369

RECITALS:

1. The Parties entered into a modified AIA Document
planning and design services and corresponding A
construction management services and AIA Docum
with school construction projects (collectively the
perform certain services as identified in the Maste
2. Following the successful passage of the Owner's re
Partnership Development Agreement (PDA) dated
decided to go forward with an additional scope of
using the same terms and conditions as they agree
3. Nexus and Owner therefore have agreed to modif
in this Master Agreement Amendment (the "Amer

Based upon the foregoing, the Parties agree to amend the Mas

AMENDMENT COMMENCEMENT DATE. This Amendment shal
"Effective Date").

AMENDMENT OF MODIFIED B101:

1. The Date of the Agreement shall be changed from
Date provided above.
2. The Description of the Project that states:
"Master Agreement for Fiscal Years 2026 &
Agreement Expiration Date: December 31, 202

Shall be deleted in its entirety and replaced wi
November 3, 2026, Referendum Question 1:
November 3, 2026, Referendum Question 2:
Bonded LTFM: Total:

3. **§ 1.1.3:** Replace "Shall be established in each Wor
4. **§ 1.1.4.1-4:** Replace "Shall be established in each
5. **§ 1.1.11.1:**
.1 Architect:
Replace "Shall be established in each

Exhibit A - 2026
Project Descriptions

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
Armstrong HS	Building Hardware & Equipment	AHS-IS-17	Main Gym Bleacher Replacements: West Upper, West Lower, and East Lower
Armstrong HS	Building Envelope	AHS-BE-5	Precast Panel Repair & Recaulking, By District.
Armstrong HS	Plumbing	AHS-MS-13	Replace 2003 PVI Water Heaters (Qty 2)
Armstrong HS	Building Envelope	AHS-BE-9	Resecure terra cotta panel
Armstrong HS	Building Hardware & Equipment	AHS-ES-5	New paging system to separate it from fire alarm
Armstrong HS	Building Hardware & Equi	AHS-ES-6	Upgrade Clock sync controller
Armstrong HS	Mechanical Systems	AHS-MS-9	Dust Collector and Ductwork Replacement
Armstrong HS	Mechanical Systems	AHS-MS-11	Add Exhaust Fan for Heat Relief in Transformer Room Located in Boiler Room
Armstrong HS	Electrical Systems	AHS-ES-3	Add emergency circuits for lighting, coolers/freezers, and heating equipment
Armstrong HS	Electrical Systems	AHS-ES-4	Lighting upgrades - retrofit and replace, new lighting controls
Armstrong HS	Electrical Systems	AHS-ES-8	Gym Sound System Update - Replace the Mixer and Connection Panel in the Mobile Audio Cart
Armstrong HS	Building Hardware & Equipment	AHS-ELV-1	C Pod / Cafeteria (Elevator #1) - Replace Elevator Cab and Controls
Armstrong HS	Building Hardware & Equipment	AHS-TS-1	Lighting Upgrade: Add LED Lighting to House and Stage, include System Reprogramming and with new Pre-Sets
Armstrong HS	Building Hardware & Equipment	AHS-TS-2	Theater Sound System Replacement - New Speakers, Mixer, Amplifiers, Inputs and Controls
Armstrong HS	Building Hardware & Equipment	AHS-TS-3	Theater Video System Replacement - New CRT Monitors and Composite Video System in the Rear Balcony Area
Armstrong HS	Building Envelope	AHS-BE-5	Remove surface staining from brick/stone
Armstrong HS	Site Projects	AHS-SP-1a	West Parking Lot - Asphalt Overlay
Armstrong HS	Site Projects	AHS-SP-3a	Entrance Drive - Crack Fill and Seal
Armstrong HS	Site Projects	AHS-SP-4a	Student Parking Lot - Repair Catch Basin
Armstrong HS	Site Projects	AHS-SP-4b	Student Parking Lot - Crack Fill and Seal & Repair Catch Basin
Armstrong HS	Site Projects	AHS-SP-8	Track - Replace Track Surface
Armstrong HS	Interior Surfaces	AHS-IS-1	Flooring Update: Urgent Priority - Combination of VCT & Carpet Replacement in Classrooms & Offices; Tile Replacement In Ageing Restrooms
Armstrong HS	Interior Surfaces	AHS-IS-6	Lay-in Ceiling : Urgent Priority - Minimal Offices and Classrooms require immediate ceiling system replacement
Armstrong HS	Interior Surfaces	AHS-IS-9	Restroom Wall Tile - Epoxy Paint Glazed Tile to Modernize
Armstrong HS	Interior Surfaces	AHS-IS-10	Urgent Building Paint - Majority of Building Classrooms, Office, & Corridors
Armstrong HS	Interior Surfaces	AHS-IS-12	Casework Replacement - Urgent Need - CTE/EMT, Drawing, SW Science Classrooms, Nurse and Misc Offices
Armstrong HS	Building Hardware & Equipment	AHS-IS-15	Urgent Need - Student Locker Replacements and Gym Locker Room Repaint
Armstrong HS	Indoor Air Quality	AHS-MS-4	Replace and Relocate 1997 Community Gym AHU-1 and Add Chilled Water Dehumidification
Armstrong HS	Mechanical Systems	AHS-MS-8	Replace 2012/2013 R-410A and R407C Split System Units (Qty 3)
Armstrong HS	Mechanical Systems	AHS-MS-10	Replace Exhaust Fans (Qty 10)
Armstrong HS	Plumbing	AHS-MS-15	Replace Exhaust Fans (Qty 12)
Armstrong HS	Mechanical Systems	AHS-MS-16	Electric Water Cooler Replacements (Qty 12)
Armstrong HS	Electrical Systems	AHS-ES-1	HVAC Retro Commissioning
Armstrong HS	Electrical Systems	AHS-ES-2	Replace main switch section in existing switchboards to include ERMS
Armstrong HS	Building Hardware & Equipment	AHS-ELV-2	Replace olc panels, feeders, and provide GFCI protection per Code
Armstrong HS	Building Hardware & Equipment	AHS-TS-4	Gymnasium (Elevator #2) - Replace Elevator Cab and Controls
Armstrong HS	Building Hardware & Equipment	AHS-TS-5	Theater Video System Update - Add Two Screens on Left and Right of the Proscenium
Armstrong HS	Roofs	AHS-RF-1	Theater Video System Update - Add Video Production Equip. for IMAG during productions
Armstrong HS	Roofs	AHS-RF-2	Roof Area 6-Link (1,610 SF) was installed in 2004 and is recommended for replacement in 2029. The existing roofs consists of a 4-ply built up roof membrane using type III roofing asphalt.
Armstrong HS	Building Envelope	AHS-BE-1	Roof Area 7 (4,380 SF) was installed in 2005 and is recommended for replacement in 2030. The existing roofs consists of a 4-ply built up roof membrane using type III roofing asphalt.
Armstrong HS	Building Envelope	AHS-BE-4	Joint Sealant Replacement - Entire Building (expansion joints, window/door/louver perimeters)
Armstrong HS	Site Projects	AHS-SP-2a	Repaint corroded/peeling surfaces (lintels, doors/frames)
Armstrong HS	Site Projects	AHS-SP-5a	North Access Road - Crack Fill and Seal
			Northeast Parking Lot & Drive - Crack Fill and Seal

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MASTER AGREMEENT AMENDMENT

PARTIES: Robbinsdale Area Schools (Owner)
4148 Winnetka Avenue North
New Hope, Minnesota 55427

Nexus Solutions, LLC (Nexus)
6885 Sycamore Lane North Suite 200
Maple Grove, Minnesota 55369

RECITALS:

1. The Parties entered into a modified AIA Document B101-2007 dated September 15, 2025 for planning and design services and corresponding AIA Document B144/ARCH-CM-1993 for construction management services and AIA Document A232 for General Conditions in connection with school construction projects (collectively the "Master Agreement") where Nexus agreed to perform certain services as identified in the Master Agreement.
2. Following the successful passage of the Owner's referenda on November 3, 2026, pursuant to the Partnership Development Agreement (PDA) dated February 17, 2026, Nexus and the Owner have decided to go forward with an additional scope of work in connection with a 2026 referendum using the same terms and conditions as they agreed upon for the Master Agreement.
3. Nexus and Owner therefore have agreed to modify and amend the Master Agreement as outlined in this Master Agreement Amendment (the "Amendment").

Based upon the foregoing, the Parties agree to amend the Master Agreement as follows:

AMENDMENT COMMENCEMENT DATE. This Amendment shall be effective as of December 14, 2026 (the "Effective Date").

AMENDMENT OF MODIFIED B101:

1. The Date of the Agreement shall be changed from the 15th day of September 2025 to the Effective Date provided above.

2. The Description of the Project that states:
   "Master Agreement for Fiscal Years 2026 & 2027 Board Approved Capital & LTFM Projects Agreement Expiration Date: December 31, 2027"

   Shall be deleted in its entirety and replaced with:

November 3, 2026, Referendum Question 1:	$343,000,000
November 3, 2026, Referendum Question 2:	$ 17,000,000
Bonded LTFM:	$116,000,000
Total:	$476,000,000

3. **§ 1.1.3:** Replace "Shall be established in each Work Order" with $476,000,000.

4. **§ 1.1.4.1-4:** Replace "Shall be established in each Work Order" with See Exhibit B.

5. **§ 1.1.11.1:**
   .1 Architect:
   Replace "Shall be established in each Work Order" with

Wold Architects, 50 South 6th Street, Suite 2250, Minneapolis, MN 55402
DeVetter Design Group, 322 First Avenue North, Suite 300, Minneapolis, MN 55401
OPN Architects, 212 N. 3rd Avenue, Suite 312, Minneapolis, MN 55402

.2 Civil Engineer:
Replace "Shall be establish in each Work Order with
Larson Engineering, 3524 Labore Road, White Bear Lake, MN 55110

.3 Electrical Engineer:
Replace "Shall be establish in each Work Order with
JB Electrical Design, 6885 Sycamore Lane N., Suite 210, Maple Grove, MN 55369

.4 Replace Technology Consultant with Pool Consultant, and
Replace "Shall be establish in each Work Order with
US Aquatics, 10343 CO. Road 16 SE, PO Box 86, Delano, MN 55328

Add .5 Food Service Consultant
LJG Foodservice Design, 6451 Pleasant Park Drive, Chanhassen, MN 55317

6. **§ 4.2.4:** Replace "[date to be specified in each Work Order]" with December 31, 2031.

7. Section 11.1 shall be deleted in its entirety and replaced with the following:

§11.1 For Nexus' Basic Services described under Article 3, the Owner shall Compensate Nexus as follows:
A stipulated sum of: Fifty-six Million, Seventeen Thousand, Sixteen Dollars and no/100 ($56,017,016.00).

AMENDMENT OF MODIFIED B144

1. The date of September 15, 2025, shall be replaced by the Effective Date Above.

2. The Description of the Project that states:
"Master Agreement for Fiscal Years 2026 & 2027 Board Approved Capital & LTFM Projects Agreement Expiration Date: December 31, 2027"

Shall be deleted in its entirety and replaced with:

November 3, 2026, Referendum Question 1:	$343,000,000
November 3, 2026, Referendum Question 2:	$ 17,000,000
Bonded LTFM:	$116,000,000
Total:	$476,000,000

The following exhibits attached hereto are hereby incorporated into this Amendment and the Master Agreement by reference:
B101/144 – Exhibit A – 2026
B101/144 – Exhibit B – 2026

AMENDMENT OF MODIFIED A232

1. The Description of the Project that states:
   "Master Agreement for Fiscal Years 2026 & 2027 Board Approved Capital & LTFM Projects Agreement Expiration Date: December 31, 2027"

   Shall be deleted in its entirety and replaced with:

November 3, 2026, Referendum Question 1:	$343,000,000
November 3, 2026, Referendum Question 2:	$ 17,000,000
Bonded LTFM:	$116,000,000
Total:	$476,000,000

2. **§ 2.1.4:** Replace section in its entirety with the following:
   The Term "Design Professional" means:

   Architect:
   Wold Architects, 50 South 6th Street, Suite 2250, Minneapolis, MN 55402
   DeVetter Design Group, 322 First Avenue North, Suite 300, Minneapolis, MN 55401
   OPN Architects, 212 N. 3rd Avenue, Suite 312, Minneapolis, MN 55402

   Civil Engineer:
   Larson Engineering, 3524 Labore Road, White Bear Lake, MN 55110

   Electrical Engineer:
   JB Electrical Design, 6885 Sycamore Lane N., Suite 210, Maple Grove, MN 55369

   Pool Consultant:
   US Aquatics, 10343 CO. Road 16 SE, PO Box 86, Delano, MN 55328

   Food Service Consultant:
   LJG Foodservice Design, 6451 Pleasant Park Drive, Chanhassen, MN 55317

The remaining terms and conditions of the Master Agreement shall remain unedited and in full force and effect for the Project. The terms and conditions of the Master Agreement shall remain in full force and effect and unaltered for the previously approved Work Orders.

With the intent of being bound, the parties hereby execute this Amendment as of the Effective Date.

OWNER:

Signature:_____

Printed Name: Dr. Greta Evans-Becker

Title: Board Chairperson

Signature:_____

Printed Name: ReNae Bowman

Title: Board Clerk

NEXUS SOLUTIONS:

Signature: _____

Printed Name: Michael J. David

Title: President

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
Armstrong HS	Building Hardware & Equipment	AHS-IS-17	Main Gym Bleacher Replacements: West Upper, West Lower, and East Lower
Armstrong HS	Building Envelope	AHS-BE-5	Precast Panel Repair & Recaulking. By District.
Armstrong HS	Plumbing	AHS-MS-13	Replace 2003 PVI Water Heaters (Qty 2)
Armstrong HS	Building Envelope	AHS-BE-9	Resecure terra cotta panel
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Armstrong HS	Mechanical Systems	AHS-MS-9	Dust Collector and Ductwork Replacement
Armstrong HS	Mechanical Systems	AHS-MS-11	Add Exhaust Fan for Heat Relief in Transformer Room Located in Boiler Room
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Armstrong HS	Site Projects	AHS-SP-4a	Student Parking Lot - Repair Catch Basin
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Armstrong HS	Interior Surfaces	AHS-IS-6	Lay-in Ceiling : Urgent Priority - Minimal Offices and Classrooms require immediate ceiling system replacement
Armstrong HS	Interior Surfaces	AHS-IS-9	Restroom Wall Tile - Epoxy Paint Glazed Tile to Modernize
Armstrong HS	Interior Surfaces	AHS-IS-10	Urgent Building Paint - Majority of Building Classrooms, Office, & Corridors
Armstrong HS	Interior Surfaces	AHS-IS-12	Casework Replacement - Urgent Need - CTE/EMT, Drawing, SW Science Classrooms, Nurse and Misc Offices
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Armstrong HS	Indoor Air Quality	AHS-MS-4	Replace and Relocate 1997 Community Gym AHU-1 and Add Chilled Water Dehumidification
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Armstrong HS	Mechanical Systems	AHS-MS-10	Replace Exhaust Fans (Qty 10)
Armstrong HS	Plumbing	AHS-MS-15	Electric Water Cooler Replacements (Qty 12)
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Armstrong HS	Electrical Systems	AHS-ES-2	Replace old panels, feeders, and provide GFCI protection per Code
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Armstrong HS	Building Envelope	AHS-BE-4	Repaint corroded/peeling surfaces (lintels, doors/frames)
Armstrong HS	Site Projects	AHS-SP-2a	North Access Road - Crack Fill and Seal
Armstrong HS	Site Projects	AHS-SP-5a	Northeast Parking Lot & Drive - Crack Fill and Seal

Armstrong HS	Site Projects	AHS-SP-10	Football - Replace Synthetic Turf Surface
Armstrong HS	Site Projects	AHS-SP-11	Tennis Courts (qty.7) - crack fill, color coat, and stripe
Armstrong HS	Interior Surfaces	AHS-IS-2	Flooring Update: Urgent Priority - Sand & Refinish Community Gym Wood Floor
Armstrong HS	Interior Surfaces	AHS-IS-3	Flooring Update: High Priority - Combination of VCT & Carpet Replacement in Classrooms & Offices; Tile Replacement In Aging Restrooms
Armstrong HS	Interior Surfaces	AHS-IS-7	Lay-in Ceiling : High Priority - Classrooms, Offices, and Restroom Ceiling Replacements
Armstrong HS	Interior Surfaces	AHS-IS-13	Casework Replacement - High Need - Sewing, Photo, and Physics Classrooms
Armstrong HS	Interior Surfaces	AHS-IS-18	Replace Upper Lecture/Theater Seating; including Tablet Arms, Add Aisle Lighting, Maintenace Proper Clearance
Armstrong HS	Interior Surfaces	AHS-IS-19	Replace Upper Lecture/Theater Accordian Movable Walls
Armstrong HS	Additions/Renovation	AHS-AR-1	Add a Vehicle Garage to Lower Parking Lot
Armstrong HS	Additions/Renovation	AHS-AR-2	Secure Entry Addition for Middle School
Armstrong HS	Additions/Renovation	AHS-AR-3	Renovate to House 1100 Student Middle School
Armstrong HS	Additions/Renovation	AHS-AR-4	Renovate to House Highview Alternative Learning Center
Armstrong HS	Additions/Renovation	AHS-AR-5	Renovate for District Maintenance & IT Department
Armstrong HS	Additions/Renovation	AHS-AR-6	Create Flexible Learning Spaces
Armstrong HS	Additions/Renovation	AHS-AR-7	Renovate One Restroom Group for Privacy
Armstrong HS	Additions/Renovation	AHS-AR-8	Create Special Education Space including DCD Suite
Armstrong HS	Additions/Renovation	AHS-AR-9	Renovate Media Center for Modern Learning
Armstrong HS	Additions/Renovation	AHS-AR-10	Dedicated Drop Off Loop for New Middle School Entrance
Armstrong HS	Additions/Renovation	AHS-AR-11	Interior Finishes as Needed

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
Meadow Lake Elem.	Accessibility	MLE-IS-11	Restroom Accessibility: Urgent Priority - Provide Proper ADA Clearance in 1 Indiv. RR in Main Office
Meadow Lake Elem.	Building Envelope	MLE-BE-1	Joint Sealant Replacement (poor condition - fatigue cracking)
Meadow Lake Elem.	Building Envelope	MLE-BE-7	Structural repair to south courtyard hallway wall
Meadow Lake Elem.	Building Hardware & Equipment	MLE-ES-3	Consider new paging system separate from fire alarm
Meadow Lake Elem.	Building Hardware & Equipment	MLE-ES-4	Upgrade Clock sync controller
Meadow Lake Elem.	Mechanical Systems	MLE-MS-2	Add Glycol Feed Station/Side Stream Filter to Chilled Water Plant
Meadow Lake Elem.	Interior Surfaces	MLE-IS-1	Flooring Update: Urgent Priority - Replace Office Carpet with New Carpet Tile
Meadow Lake Elem.	Interior Surfaces	MLE-IS-4	Ceiling & Paint: Urgent Priority - Restroom Group near Kitchen Replace Ceiling Tile and Epoxy Paint
Meadow Lake Elem.	Mechanical Systems	MLE-MS-12	Rebalance Hydronic and Air Systems
Meadow Lake Elem.	Plumbing	MLE-MS-10	Lower Floor Drains in Kitchen (Qty 2)
Meadow Lake Elem.	Roofs	MLE-RF-1	Roof replacement 2026: Areas 3,4,9,10,10A (7,909 SF). The existing roof is a 4-ply asphalt and gravel surface built up roof membrane installed in 2001.
Meadow Lake Elem.	Site Projects	MLE-SP-7	Replace inlet drain erosion control protection fabric
Meadow Lake Elem.	Site Projects	MLE-SP-8	Playground: Repair torn rubber surface
Meadow Lake Elem.	Site Projects	MLE-SP-9	Fence Upgrades : replace loose fabric and bent rails
Meadow Lake Elem.	Building Envelope	MLE-BE-2	Joint Sealant Replacement (fair condition - moderate weathering) - roof-level
Meadow Lake Elem.	Building Envelope	MLE-BE-3	Solid Tuck Pointing - Entire Building
Meadow Lake Elem.	Building Envelope	MLE-BE-4	Damaged Brick Replacement
Meadow Lake Elem.	Building Envelope	MLE-BE-5	Remove surface staining from brick
Meadow Lake Elem.	Building Envelope	MLE-BE-6	Repaint corroded or peeling surfaces
Meadow Lake Elem.	Building Hardware & Equipment	MLE-IS-8	Interior Doors: Paint Door Frames and Replace 5 Doors
Meadow Lake Elem.	Electrical Systems	MLE-ES-2	Provide GFCI protection as required by code, kitchen circuits
Meadow Lake Elem.	Interior Surfaces	MLE-IS-2	Flooring Update: High Priority - Replace VCT in Classrooms and Carpet in Offices
Meadow Lake Elem.	Interior Surfaces	MLE-IS-5	Ceiling Update: High Priority - Dryfall Paint Gymnasium Open Ceiling Structure (Both North & South Gym)
Meadow Lake Elem.	Interior Surfaces	MLE-IS-9	Classroom Casework: Replace Casework & Countertops in Specific High Need South Classroom Wing
Meadow Lake Elem.	Mechanical Systems	MLE-MS-3	Suspended Unit Heater Replacements (Qty 2)
Meadow Lake Elem.	Mechanical Systems	MLE-MS-4	Replace 2001 East Gym RTU-6
Meadow Lake Elem.	Mechanical Systems	MLE-MS-7	Add Thermal Equalizers to East Gym (Qty 2)
Meadow Lake Elem.	Mechanical Systems	MLE-MS-8	Replace Exhaust Fans (Qty 5)
Meadow Lake Elem.	Mechanical Systems	MLE-MS-13	HVAC Retro Commissioning
Meadow Lake Elem.	Plumbing	MLE-MS-9	Electric Water Cooler Replacements (Qty 1)
Meadow Lake Elem.	Site Projects	MLE-SP-1a	Northwest Parking Lot - Asphalt Overlay
Meadow Lake Elem.	Site Projects	MLE-SP-2a	North Parking Lot - Asphalt Overlay
Meadow Lake Elem.	Site Projects	MLE-SP-3a	Southwest Parking Lot - Asphalt Overlay
Meadow Lake Elem.	Site Projects	MLE-SP-4a	Southwest Playground Drive & Hardscape Area - Crack Fill and Seal
Meadow Lake Elem.	Site Projects	MLE-SP-5a	South Playground Drive & Hardscape Area - Crack Fill and Seal
Meadow Lake Elem.	Site Projects	MLE-SP-6	Concrete Sidewalks - Replace Spalled, Settled, or Cracked Panels
Meadow Lake Elem.	Additions/Renovations	MLE-AR-1	Create Flexible Learning Spaces
Meadow Lake Elem.	Additions/Renovations	MLE-AR-2	Repurpose Multi-Purpose Space into Art, Innovation, & Performing Arts Classrooms
Meadow Lake Elem.	Additions/Renovations	MLE-AR-3	Renovate Media Center for Modern Learning
Meadow Lake Elem.	Additions/Renovations	MLE-AR-4	Renovate One Restroom Group for Privacy
Meadow Lake Elem.	Additions/Renovations	MLE-AR-5	Create DCD Suite with Toilets
Meadow Lake Elem.	Additions/Renovations	MLE-AR-6	Expand Parking Lot for Capacity & Dropoff
Meadow Lake Elem.	Additions/Renovations	MLE-AR-7	Interior Finishes as Needed

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
Northport Elem.	Mechanical Systems	NPE-MS-1	Building Controls Upgrade
Northport Elem.	Building Hardware & Equipment	NPE-ES-2	Consider separate paging system from fire alarm
Northport Elem.	Building Hardware & Equipment	NPE-ES-3	Upgrade Clock sync controller
Northport Elem.	Mechanical Systems	NPE-MS-2	Add Glycol Feed Station to Heating Water Plant
Northport Elem.	Electrical Systems	NPE-ES-1	Provide GFCI protection as required by Code & Add Receptacles in Hallways
Northport Elem.	Plumbing	NPE-MS-6	Replace Obsolete Sensors on Existing Plumbing Fixtures (Qty 9 Urinals, Qty 21 Water Closets)
Northport Elem.	Building Envelope	NPE-BE-1	Joint Sealant Replacement - Entire Building (expansion joints, window/door/louver perimeters)
Northport Elem.	Building Envelope	NPE-BE-2	Spot Tuck Pointing - Entire Building
Northport Elem.	Building Envelope	NPE-BE-3	Damaged Brick Replacement - Entire Building
Northport Elem.	Building Envelope	NPE-BE-4	Repaint Soffits and Hollow Metal Doors/Frames (prepare, prime and paint)
Northport Elem.	Building Envelope	NPE-BE-5	Replace Damaged Sheet Metal Trim
Northport Elem.	Building Envelope	NPE-BE-6	Replace Deteriorated Door Weatherstripping
Northport Elem.	Site Projects	NPE-SP-1a	North Parking Lot - Asphalt Overlay
Northport Elem.	Site Projects	NPE-SP-2a	East Parking Lot - Asphalt Overlay
Northport Elem.	Site Projects	NPE-SP-5	East Catch Basin Vegetation Removal and Added Rip Rap
Northport Elem.	Site Projects	NPE-SP-6	Playground: Repair torn rubber surface and infill area between playgrounds with concrete sidewalk
Northport Elem.	Site Projects	NPE-SP-7	Fence Upgrades : Replace loose fabric, fix loose rails, adjust gates
Northport Elem.	Site Projects	NPE-SP-8	Repaint Yellow Curb Lines
Northport Elem.	Accessibility	NPE-IS-8	Restroom Accessibility: Urgent Priority - Provide Proper ADA Clearance in 2 Indiv. RR in Kindergarten
Northport Elem.	Mechanical Systems	NPE-MS-6	Replace Exhaust Fans (Qty 10)
Northport Elem.	Plumbing	NPE-MS-6	Replace 2012 Water Heater (Qty 1)
Northport Elem.	Mechanical Systems	NPE-MS-7	HVAC Retro Commissioning
Northport Elem.	Site Projects	NPE-SP-3a	West Playground Hardscape Area - Crack Fill and Seal
Northport Elem.	Site Projects	NPE-SP-4	Concrete Sidewalks - Replace Spalled, Settled, or Cracked Panels
Northport Elem.	Interior Surfaces	NPE-IS-1	Flooring Update: High Priority - Replace Classroom Carpet with New Carpet Tile
Northport Elem.	Interior Surfaces	NPE-IS-3	Ceiling: High Priority - Dryfall Paint the Gymnasium Ceiling
Northport Elem.	Interior Surfaces	NPE-IS-4	Paint: High Priority - Select Classroom Wall Paint and Restroom Wall Tile Paint
Northport Elem.	Interior Surfaces	NPE-IS-6	Paint: Intermediate Priority - Paint Door Frames throughout the Building
Northport Elem.	Additions/Renovations	NPE-AR-1	Gym and Classroom Addition to Make into a 4-Section School, including Arts, Innovation, & Music
Northport Elem.	Additions/Renovations	NPE-AR-2	Remodel Gym into Media Center
Northport Elem.	Additions/Renovations	NPE-AR-3	Create Two DCD Classrooms with Toilets
Northport Elem.	Additions/Renovations	NPE-AR-4	Renovate One Restroom Group for Privacy
Northport Elem.	Additions/Renovations	NPE-AR-5	Create Flexible Learning Spaces
Northport Elem.	Additions/Renovations	NPE-AR-6	Renovate Space for Special Education
Northport Elem.	Additions/Renovations	NPE-AR-7	Add an Outdoor Classroom
Northport Elem.	Additions/Renovations	NPE-AR-8	Small Addition for Student Services
Northport Elem.	Additions/Renovations	NPE-AR-9	Sitework to Include Stormwater, Sidewalks, & Playgrounds
Northport Elem.	Additions/Renovations	NPE-AR-10	Interior Finishes as Needed

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
School of Eng. & Arts	Mechanical Systems	SEA-MS-1	Building Controls Upgrade
School of Eng. & Arts	Building Hardware & Equipment	SEA-ES-1	Separate paging system from fire alarm
School of Eng. & Arts	Building Hardware & Equipment	SEA-ES-2	Upgrade Clock sync controller
School of Eng. & Arts	Mechanical Systems	SEA-MS-2	Add Glycol Feed Stations to Heating and Chilled Water Plants
School of Eng. & Arts	Electrical Systems	SEA-ES-31	Add Event Lighting in Gym for Performances: Controller and 6 LED Fixtures with Protection Cages
School of Eng. & Arts	Building Envelope	SEA-BE-6	Replace single-pane window system (east elevation near main entrance & west elevation near Door 5)
School of Eng. & Arts	Building Envelope	SEA-BE-5	Replace Hollow Metal Entrance (main entrance)
School of Eng. & Arts	Site Projects	SEA-SP-5	Regrade NW corner, add swale to direct water to the north
School of Eng. & Arts	Site Projects	SEA-SP-6	Restore grass near playground and add fence between drive lane and playground
School of Eng. & Arts	Site Projects	SEA-SP-7	Install curbing along the back side of the sidewalk to help direct upstream runoff around the wood mulched
School of Eng. & Arts	Electrical Systems	SEA-ES-32	Kinesiology Lab Video System - Provide Video Projector and Screen with required Inputs and Cabling
School of Eng. & Arts	Electrical Systems	SEA-ES-33	Multipurpose Room Video System - Add (2) 55" Monitors with Cabling
School of Eng. & Arts	Mechanical Systems	SEA-MS-3	HVAC Retro Commissioning
School of Eng. & Arts	Building Envelope	SEA-BE-2	Spot Tuck Pointing - Entire Building
School of Eng. & Arts	Building Envelope	SEA-BE-3	Damaged Brick Replacement - Grade Level
School of Eng. & Arts	Building Envelope	SEA-BE-4	Repaint faded/peeling surfaces (doors/frames)
School of Eng. & Arts	Site Projects	SEA-SP-1a	West Parking Lot & North Drive - Crack Fill and Seal
School of Eng. & Arts	Site Projects	SEA-SP-2a	South Parking Lot & Drive - Crack Fill and Seal
School of Eng. & Arts	Site Projects	SEA-SP-3a	West Playground Hardscape Area - Crack Fill and Seal
School of Eng. & Arts	Site Projects	SEA-SP-4	Concrete Sidewalks - Replace Spalled, Settled, or Cracked Panels
School of Eng. & Arts	Electrical Systems	SEA-ES-34	sound system
School of Eng. & Arts	Additions/Renovations	SEA-AR-1	Two Story Addition for Pre-K & Special Education Classrooms, Making it a 3-Section School
School of Eng. & Arts	Additions/Renovations	SEA-AR-2	Create Arts, Innovation, & Music Space
School of Eng. & Arts	Additions/Renovations	SEA-AR-3	Interior Finishes as Needed

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
Plymouth MS	Mechanical Systems	PMS-PO-2	Replace Sand Filter System with New Regenerative Style & Pool Pump
Plymouth MS	Mechanical Systems	PMS-PO-1	Replace Gutter Recirculation System
Plymouth MS	Mechanical Systems	PMS-PO-3	Replace Pool Pump & Include VFD
Plymouth MS	Equipment	PMS-ES-5	Upgrade Clock sync controller
Plymouth MS	Mechanical Systems	PMS-MS-1	Building Controls Upgrade
Plymouth MS	Electrical Systems	PMS-ES-3	Lighting and controls upgrade
Plymouth MS	Building Envelope	PMS-BE-5	Replace fogged/condensed glass
Plymouth MS	Building Envelope	PMS-BE-6	Replace damaged or missing door sweeps (3' length typ.)
Plymouth MS	Site Projects	PMS-SP-2a	East Parking Lot - Crack Fill and Seal
Plymouth MS	Site Projects	PMS-SP-5	Concrete Sidewalks - Replace Spalled, Settled, or Cracked Panels
Plymouth MS	Site Projects	PMS-SP-6	Restore grass around the building and play areas
Plymouth MS	Site Projects	PMS-SP-7	Fence Upgrades: Replace loose fabric, fix loose rails, adjust gates; correct gaps at ballfield fence
Plymouth MS	Site Projects	PMS-SP-8	Misc Site: Replace a Catch Basin near building & Repair SE Retaining Wall
Plymouth MS	Electrical Systems	PMS-ES-3	Lighting and controls upgrade
Plymouth MS	Mechanical Systems	PMS-MS-3	Replace 2008 Rooftop Air Handling Units RTU-12 through RTU-18
Plymouth MS	Indoor Air Quality	PMS-MS-5	Add Chilled Water Dehumidification to 2008 Girl's Locker Room AHU-22
Plymouth MS	Mechanical Systems	PMS-MS-6	Replace 2000 Admin R-22 ACCU-1 and Associated DX Cooling Coil Section (Qty 1)
Plymouth MS	Mechanical Systems	PMS-MS-7	Replace 2008 Pool R-22 ACCU and Associated DX Cooling Coil Section (Qty 1)
Plymouth MS	Mechanical Systems	PMS-MS-8	Replace 2007 R-22 Split System Units (Qty 4)
Plymouth MS	Mechanical Systems	PMS-MS-9	Replace Exhaust Fans (Qty 10)
Plymouth MS	Plumbing	PMS-MS-11	Electric Water Cooler Replacements (Qty 10)
Plymouth MS	Mechanical Systems	PMS-MS-12	HVAC Retro Commissioning
Plymouth MS	Electrical Systems	PMS-ES-2	GFCI protection for kitchen and as required by Code
Plymouth MS	Building Envelope	PMS-BE-1	Joint Sealant Replacement - Entire Building (expansion joints, window/door/louver perimeters)
Plymouth MS	Building Envelope	PMS-BE-4	Repaint corroded/peeling surfaces (lintels, doors/frames)
Plymouth MS	Site Projects	PMS-SP-1a	West Drive - Asphalt Overlay
Plymouth MS	Site Projects	PMS-SP-3a	North Parking Lot - Asphalt Overlay
Plymouth MS	Site Projects	PMS-SP-4a	Fire Lane - Completely Rebuild Asphalt
Plymouth MS	Site Projects	PMS-SP-9	Athletic Fields: Crack Seal and Re-Color Tennis and Basketball Courts
Plymouth MS	Additions/Renovations	PMS-AR-1	Renovate to House Robbinsdale Spanish Immersion & Transitions Programs
Plymouth MS	Additions/Renovations	PMS-AR-2	Create Flexible Learning Spaces
Plymouth MS	Additions/Renovations	PMS-AR-3	Renovate for Art & Innovation Classrooms
Plymouth MS	Additions/Renovations	PMS-AR-4	Create Space for Special Education Classes
Plymouth MS	Additions/Renovations	PMS-AR-5	Renovate Media Center for Modern Learning
Plymouth MS	Additions/Renovations	PMS-AR-6	Renovate Science Labs for Elementary Learning
Plymouth MS	Additions/Renovations	PMS-AR-7	Expand and Deepen the Pool for Competition Swimming & Diving
Plymouth MS	Additions/Renovations	PMS-AR-8	Add Playgrounds and Outdoor Classroom to Site
Plymouth MS	Additions/Renovations	PMS-AR-9	Interior Finishes as Needed

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
Cooper HS	Mechanical Systems	CHS-MS-1	Replace 2003 Burham Boilers (Qty 3)
Cooper HS	Mechanical Systems	CHS-MS-3	Replace 2000 American Energy Exchange AHUs (Qty 4)
Cooper HS	Indoor Air Quality	CHS-MS-4	Add Chilled Water Dehumidification to 2003 Gym and Locker Room AHUs-19, 20, 21, 22, and 23 (Qty 5)
Cooper HS	Mechanical Systems	CHS-MS-5	Replace R-22 Split System Cooling Unit (Qty 1)
Cooper HS	Mechanical Systems	CHS-MS-6	Replace Exhaust Fans (Qty 20)
Cooper HS	Building Hardware & Equipment	CHS-IS-17	Replace Bleachers in Gym
Cooper HS	Interior Surfaces	CHS-IS-12	High Need - Casework Classrooms and Offices
Cooper HS	Building Envelope	CHS-BE-1	Joint Sealant Replacement - Entire Building (expansion joints, window/door/louver perimeters)
Cooper HS	Building Hardware & Equipn	CHS-ES-7	Upgrade Clock sync controller
Cooper HS	Building Hardware & Equipment	CHS-ELV-1	Wing B & C - East (Elevator #3 - Modernize Elevator Cab and Replace Controls
Cooper HS	Building Hardware & Equipment	CHS-TS-1	Lighting Upgrade: Add LED Lights to Black Box, and move Head Fixtures to Auditorium, include touchscreen controls and Lights above Apron
Cooper HS	Building Hardware & Equipment	CHS-TS-2	Theater Sound System Replacement - Add Hanging Mics in Thrust Area and Assisted Listening Technology
Cooper HS	Building Hardware & Equipment	CHS-TS-3	New Marely Dance Foor on Stage and Storage Carts
Cooper HS	Building Hardware & Equipment	CHS-IS-14	Urgent Need - Boys PE Locker Room Locker Replacements
Cooper HS	Electrical Systems	CHS-ES-3	Add lighting, coolers/freezers, and heating equipment to the generator
Cooper HS	Electrical Systems	CHS-ES-4	Lighting and lighting controls upgrades
Cooper HS	Electrical Systems	CHS-ES-4	Lighting and lighting controls upgrades
Cooper HS	Electrical Systems	CHS-ES-8	New sound systems in cafeteria, band, choir
Cooper HS	Electrical Systems	CHS-ES-9	Main Gym Sound System Update - Add Assistive Listening Technology and Wireless Microphone Capabilities
Cooper HS	Electrical Systems	CHS-ES-10	Main Gym Video System Update - Add Video Projection System
Cooper HS	Electrical Systems	CHS-ES-11	Community Gym Sound System Replacement - New Ceiling Speakers, Cabling, and Controls
Cooper HS	Fire & Life Safety	CHS-ES-5	Add Door Access - correct door 19, and add door 18 to system
Cooper HS	Interior Surfaces	CHS-IS-1	Flooring Update: Urgent Priority - Combination of VCT & Carpet Replacement in Classrooms & Offices; Tile Replacement In Ageing Restrooms
Cooper HS	Interior Surfaces	CHS-IS-5	Lay-in Ceiling : Urgent Priority - Minimal Offices and Classrooms require immediate ceiling system replacement
Cooper HS	Interior Surfaces	CHS-IS-11	Urgent Need - Media Storage Room Casework
Cooper HS	Mechanical Systems	CHS-MS-2	Replace Covers Only on Finned Tube Radiation Damaged Throughout the Building
Cooper HS	Plumbing	CHS-MS-9	Add Plaster Trap to Ceramics Classroom Sink (Qty 1)
Cooper HS	Roofs	CHS-RF-1	The existing roof areas 4A, 4B, 11, 12, & 14 were installed in 2003 and are recommended to be replaced in 2028. The existing roof areas consist of a 4-ply asphalt and gravel surface built up roof membrane.
Cooper HS	Roofs	CHS-RF-1	The existing roof areas 23D & 23G are recommended to be replaced in 2028. The existing roof areas consist of a 4-ply asphalt and gravel surface built up roof membrane.
Cooper HS	Roofs	CHS-RF-1	The existing roof areas 23D & 23G are recommended to be replaced in 2028. The existing roof areas consist of a 4-ply asphalt and gravel surface built up roof membrane.
Cooper HS	Site Projects	CHS-SP-1a	Student Parking Lot - Crack Fill and Seal
Cooper HS	Site Projects	CHS-SP-2a	Northwest Parking Lot - Crack Fill and Seal
Cooper HS	Site Projects	CHS-SP-3a	Entrance Drive - Crack Fill and Seal
Cooper HS	Site Projects	CHS-SP-4a	Visitor Parking Lot - Crack Fill and Seal
Cooper HS	Site Projects	CHS-SP-5	Concrete Sidewalks - Replace Curb and Gutter Where Deteriorating
Cooper HS	Building Envelope	CHS-BE-2	Spot Tuck Pointing - Entire Building
Cooper HS	Building Envelope	CHS-BE-3	Damaged Brick Replacement - entire building
Cooper HS	Building Envelope	CHS-BE-4	Repainting Metal Surfaces (door/frames, lintels)
Cooper HS	Building Envelope	CHS-BE-5	Recoating concrete soffits, stone fascia
Cooper HS	Building Envelope	CHS-BE-7	Remove surface staining from brick/stone
Cooper HS	Building Envelope	CHS-BE-8	Repair Spalled Concrete Soffit (provide concrete repair mortar)
Cooper HS	Building Envelope	CHS-BE-9	Paint Exterior Hollow Metal Door and Frames
Cooper HS	Building Hardware & Equipment	CHS-ELV-2	Wing B & C - West (Elevator #4) - Modernize Elevator Cab and Replace Controls
Cooper HS	Building Hardware & Equipment	CHS-ELV-3	West Freight Elevator (Elevator #3) - Replace Elevator Cab and Controls
Cooper HS	Electrical Systems	CHS-ES-2	Replace kitchen panels and provide GFCI circuit breakers per Code
Cooper HS	Interior Surfaces	CHS-IS-2	Flooring Update: High Priority - Combination of VCT & Carpet Replacement in Classrooms & Offices; Tile Replacement In Ageing Restrooms
Cooper HS	Interior Surfaces	CHS-IS-4	Flooring Update: High Priority - Sand & Refinish Community Gym Wood Floor
Cooper HS	Interior Surfaces	CHS-IS-6	Lay-in Ceiling : High Priority - Classrooms, Offices, and Restroom Ceiling Replacements

Cooper HS	Interior Surfaces	CHS-IS-9	High Need - Wall Paint
Cooper HS	Mechanical Systems	CHS-MS-10	HVAC Retro Commissioning
Cooper HS	Plumbing	CHS-MS-8	Electric Water Cooler Replacements (Qty 12)
Cooper HS	Roofs	CHS-RF-2	The existing roof areas 7, 15, 17, 18, 19, 24A, 24B. and 24E (35,458 SF) were installed in 2004 and are recommended to be replaced in 2029. The existing roof areas consist of a 4-ply asphalt and gravel surface built up roof membrane.
Cooper HS	Roofs	CHS-RF-3	Several areas have metal roofs (2,926) that were installed in 2004 and should be replaced in 2029. The roofs consist of a standing seam metal roof system installed over rigid insulation and a metal roof deck.
Cooper HS	Site Projects	CHS-SP-15	Tennis Courts (qty.7) - crack fill, color coat, and stripe
Cooper HS	Site Projects	CHS-SP-14	Football - Replace Synthetic Turf Surface
Cooper HS	Additions/Renovations	CHS-AR-1	Demo Portion of Building
Cooper HS	Additions/Renovations	CHS-AR-2	Demo New Hope Learning Center
Cooper HS	Additions/Renovations	CHS-AR-3	Addition that includes, CTE, Arts, Innovation, Classrooms, 3-Court Gym with Walking Track, Wrestling Room, Fitness Room, Dance Room, & Special Education Spaces
Cooper HS	Additions/Renovations	CHS-AR-4	Create Flexible Learning Spaces
Cooper HS	Additions/Renovations	CHS-AR-5	Renovate for Privacy Restrooms
Cooper HS	Additions/Renovations	CHS-AR-6	Add Outdoor Classroom
Cooper HS	Additions/Renovations	CHS-AR-7	Expand Seating in Stadium
Cooper HS	Additions/Renovations	CHS-AR-8	Additional Parking
Cooper HS	Additions/Renovations	CHS-AR-9	Add Playfields to New Hope Learning Center Site
Cooper HS	Additions/Renovations	CHS-AR-10	Interior Finishes as Needed

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
FAIR Crystal	Site Projects	FAIR-SP-1a	North Parking Lot - Asphalt Overlay. By District.
FAIR Crystal	Site Projects	FAIR-SP-2a	East Parking Lot & Drive - Reclaim/Pulverize Asphalt and Rebuild Asphalt. By District.
FAIR Crystal	Site Projects	FAIR-SP-3a	South Parking Lot & Drive - Reclaim/Pulverize Asphalt and Rebuild Asphalt. By District.
FAIR Crystal	Site Projects	FAIR-SP-4	Concrete Sidewalks - Reconstruct Sidewalk Adjacent to ADA Stalls. By District.
FAIR Crystal	Site Projects	FAIR-SP-5	Stormwater Updates: Sediment Removal & Added RipRap, and Roof Downspouts Extensions
FAIR Crystal	Site Projects	FAIR-SP-6	Fence Upgrades: Replace loose fabric, fix loose rails, adjust gates. By District.
FAIR Crystal	Site Projects	FAIR-SP-7	Misc Site: Rebuild West Retaining Wall and Added Circulation Marking & Signage. By District.
FAIR Crystal	Interior Surfaces	FAIR-IS-8	Wall Updates: High Priority: Provide two coats of paint in classrooms, corridors and open commons and exposed ductwork.
FAIR Crystal	Electrical Systems	FAIR-TS-1	Lighting Upgrade: New Dimmer Rack, Controller, and LED Stage Fixtures; including one new Lighting Boom
FAIR Crystal	Building Hardware & Equipment	FAIR-TS-2	Theater Sound System Replacement - Assess, Repair/Replace Existing Sound System, Add Coverage for Front Seating Area
FAIR Crystal	Building Hardware & Equipment	FAIR-TS-4	Theater Video System Update - Replace Existing Projector
FAIR Crystal	Building Hardware & Equipment	FAIR-TS-5	Theater Video System Update - Add 2-3 Belt Pack/Headset Combo and Cabling for Production Intercom
FAIR Crystal	Roofs	FAIR-RF-1	Areas Q and P Canopies were installed in 2000 and are currently leaking and should be replaced immediately. The canopies consist of a standing seam metal panel over plywood sheathing.
FAIR Crystal	Accessibility	FAIR-ELV-1	Center Elevator - Modernize Elevator Cab and Replace Controls
FAIR Crystal	Building Envelope	FAIR-BE-2	Spot Tuck Pointing - Entire Building
FAIR Crystal	Building Envelope	FAIR-BE-3	Damaged Brick/CMU replacement
FAIR Crystal	Building Hardware & Equipment	FAIR-IS-12	Lockers Updates: High Priority - Paint the student lockers in the five locker bays.
FAIR Crystal	Building Hardware & Equipment	FAIR-TS-3	Theater Sound System Replacement - Replace Aging Processing Rack Equipment with New DSP
FAIR Crystal	Electrical Systems	FAIR-ES-2	Replace 1999 generator, increase size to include IT, cooler/freezer, heating equipment
FAIR Crystal	Electrical Systems	FAIR-ES-3	Replace kitchen panels, GFCI circuit breakers
FAIR Crystal	Building Hardware & Equipment	FAIR-IS-10	Interior Doors: High Priority - Paint Door Frames and Replace Wood doors and hardware (qty. 212). Replace coiling doors in kitchen (qty.3).
FAIR Crystal	Interior Surfaces	FAIR-IS-2	Flooring Update: High Priority - VCT to LVT in Classrooms, refinish gym floor and Replace stage floor with Stage Lam flooring
FAIR Crystal	Interior Surfaces	FAIR-IS-5	Ceiling Update: High Priority - The ACT ceiling tile in C-wing 2nd floor as noted and the corridor outside the locker rooms should be replaced. Lighting and low voltage to remain.
FAIR Crystal	Roofs	FAIR-RF-2	Areas R and O Metal roofs were installed in 2000 and should be replaced in 2030. The roofs consist of a standing seam metal panel over plywood sheathing.
FAIR Crystal	Additions/Renovations	FAIR-AR-1	Renovate Building to Become a 4-Section Elementary
FAIR Crystal	Additions/Renovations	FAIR-AR-2	Convert Media Center into Classrooms, & Special Education Spaces
FAIR Crystal	Additions/Renovations	FAIR-AR-3	Create Arts & Innovation Space
FAIR Crystal	Additions/Renovations	FAIR-AR-4	Renovate One Restroom Group for Privacy
FAIR Crystal	Additions/Renovations	FAIR-AR-5	Create Flexible Learning Spaces
FAIR Crystal	Additions/Renovations	FAIR-AR-6	Relocate Media Center to Black Box Theater
FAIR Crystal	Additions/Renovations	FAIR-AR-7	Interior Finishes as Needed

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
Zachary Lane Elem.	Mechanical Systems	ZLE-MS-3	Add Glycol Feed Station to Chilled Water Plant
Zachary Lane Elem.	Fire & Life Safety	ZLE-ES-5	Upgrade fire alarm system to voice evacuation system
Zachary Lane Elem.	Building Hardware & Equipment	ZLE-ES-6	Upgrade paging system headend
Zachary Lane Elem.	Building Hardware & Equipment	ZLE-ES-7	Upgrade Clock sync controller
Zachary Lane Elem.	Interior Surfaces	ZLE-IS-1	Flooring Update: Urgent Priority - VCT and carpet Replacement in Classrooms, Media Center.
Zachary Lane Elem.	Mechanical Systems	ZLE-MS-1	Building Controls Upgrade
Zachary Lane Elem.	Mechanical Systems	ZLE-MS-2	Replace 2001 Kewanee Boilers (Qty 2)
Zachary Lane Elem.	Mechanical Systems	ZLE-MS-4	Replace 2001 American Energy Exchange AHUs (Qty 6)
Zachary Lane Elem.	Indoor Air Quality	ZLE-MS-5	Add Chilled Water Dehumidification to 2001 Indoor Kitchen MAU
Zachary Lane Elem.	Mechanical Systems	ZLE-MS-6	Replace 2002/2003 R-22 Trane Split System Units (Qty 2)
Zachary Lane Elem.	Plumbing	ZLE-MS-10	Add Plaster Traps to Art Classroom Sinks (Qty 3)
Zachary Lane Elem.	Electrical Systems	ZLE-ES-4	Upgrade lighting and lighting controls
Zachary Lane Elem.	Building Envelope	ZLE-BE-1	Joint Sealant Replacement - Entire Building (expansion joints, window/door/louver perimeters)
Zachary Lane Elem.	Building Envelope	ZLE-BE-4	Repaint corroded/peeling surfaces - lintels, doors/frames (prepare, prime and paint)
Zachary Lane Elem.	Building Envelope	ZLE-BE-5	Replace Deteriorated Door Weatherstripping
Zachary Lane Elem.	Building Envelope	ZLE-BE-6	Repair cracked CMU foundation wall (provide concrete repair mortar)
Zachary Lane Elem.	Site Projects	ZLE-SP-4a	North Playground Hardscape Area - Completely Rebuild Asphalt
Zachary Lane Elem.	Site Projects	ZLE-SP-5	Concrete Sidewalks - Replace Spalled, Settled, or Cracked Panels
Zachary Lane Elem.	Site Projects	ZLE-SP-6	Restore grass near playground
Zachary Lane Elem.	Site Projects	ZLE-SP-7	Fence Upgrades: Replace loose fabric, fix loose rails, adjust gates
Zachary Lane Elem.	Site Projects	ZLE-SP-8	Misc Site: Tree Stump Removal and Added Circulation Marking and Signage
Zachary Lane Elem.	Interior Surfaces	ZLE-IS-7	Folding walls - Urgent Priority: Replace folding wall at cafeteria and stage
Zachary Lane Elem.	Mechanical Systems	ZLE-MS-8	Replace Exhaust Fans (Qty 10)
Zachary Lane Elem.	Plumbing	ZLE-MS-9	Replace 2007 Water Heater (Qty 1)
Zachary Lane Elem.	Mechanical Systems	ZLE-MS-11	HVAC Retro Commissioning
Zachary Lane Elem.	Electrical Systems	ZLE-ES-2	Replace batteries in central inverter
Zachary Lane Elem.	Electrical Systems	ZLE-ES-3	Provide GFCI protection as required by Code
Zachary Lane Elem.	Building Envelope	ZLE-BE-2	Spot Tuck Pointing - Partial North Elevation
Zachary Lane Elem.	Building Envelope	ZLE-BE-3	Damaged Brick Replacement - Entire Building
Zachary Lane Elem.	Interior Surfaces	ZLE-IS-2	Flooring Update: High Priority - Replace VCT in main office area and 2 classrooms. Polish tile in Boys and Girls restrooms at main entry.
Zachary Lane Elem.	Interior Surfaces	ZLE-IS-4	Lay-in Ceiling : High Priority: Replace ceiling in room 33A & 34A.
Zachary Lane Elem.	Interior Surfaces	ZLE-IS-5	Wall Updates - High Priority: epoxy paint in gym including painting/repairing tile wainscotting.
Zachary Lane Elem.	Building Hardware & Equipment	ZLE-IS-8	Interior Doors - High Priority: Replace 2 sets of double wood doors and 1 single wood door in cafeteria and 1 set of double doors into gym that is delaminating. Paint 111 HM door frames.
Zachary Lane Elem.	Interior Surfaces	ZLE-IS-10	Casework Update: High Priority - Replace casework, counters, and sinks in classrooms
Zachary Lane Elem.	Additions/Renovations	ZLE-AR-1	Addition for Gym, Special Education, & Performing Arts/Band
Zachary Lane Elem.	Additions/Renovations	ZLE-AR-2	2nd Addtion for Classroom Space to Make into a 4-Section School
Zachary Lane Elem.	Additions/Renovations	ZLE-AR-3	Renovate for Pre-K Classroom
Zachary Lane Elem.	Additions/Renovations	ZLE-AR-4	Create Arts & Innovation Spaces
Zachary Lane Elem.	Additions/Renovations	ZLE-AR-5	Create DCD Spaces with Toilets
Zachary Lane Elem.	Additions/Renovations	ZLE-AR-6	Renovate One Restroom Group for Privacy
Zachary Lane Elem.	Additions/Renovations	ZLE-AR-7	Create Flexible Learning Spaces
Zachary Lane Elem.	Additions/Renovations	ZLE-AR-8	Renovate Media Center for Modern Learning
Zachary Lane Elem.	Additions/Renovations	ZLE-AR-9	Add Outdoor Classroom
Zachary Lane Elem.	Additions/Renovations	ZLE-AR-10	Sitework Includes Stormwater, Sidewalks, Playgrounds, & Expanding Parking Lot
Zachary Lane Elem.	Additions/Renovations	ZLE-AR-11	Interior Finishes as Needed

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
Sandburg MS	Site Projects	SMS-SP-5	Stormwater Updates: erosion restoration, site cleanout repair, rain garden structure replacement
Sandburg MS	Building Envelope	SMS-BE-2	Solid Tuck Pointing - Entire Building
Sandburg MS	Building Envelope	SMS-BE-3	Damaged Brick Replacement - Entire Building
Sandburg MS	Building Envelope	SMS-BE-4	Install new sheet metal cap at chimney
Sandburg MS	Building Envelope	SMS-BE-5	Repaint corroded or peeling surfaces
Sandburg MS	Building Envelope	SMS-BE-6	Delaminated translucent wall panels - roof level
Sandburg MS	Building Hardware & Equipment	SMS-BH-11	Bleacher Update: Intermediate Priority - Replace bleachers in the main gym (B&C).
Sandburg MS	Electrical Systems	SMS-ES-1	Replace main switch section in existing switchboard to include ERMS
Sandburg MS	Electrical Systems	SMS-ES-2	Replace old panels and provide GFCI per code
Sandburg MS	Electrical Systems	SMS-ES-3	Relocate utility transformer to pad mount outside
Sandburg MS	Building Hardware & Equipment	SMS-IS-10	Lockers Updates: Urgent Priority - Replace the student lockers in the corridors around the gym and the kitchen.
Sandburg MS	Interior Surfaces	SMS-IS-3	Wall Updates: Urgent Priority - Paint glazed tile in toilet rooms 330, 331, 230, 231, 30/31 (staff toilets).
Sandburg MS	Interior Surfaces	SMS-IS-3	Wall Updates: Urgent Priority - Paint glazed tile in toilet rooms 330, 331, 230, 231, 30/31 (staff toilets).
Sandburg MS	Building Hardware & Equipment	SMS-IS-15b	Paint hollow metal door frames throughout building (250).
Sandburg MS	Building Hardware & Equipment	SMS-IS-9	Interior Doors: Intermediate Priority - Replace wood doors and hardware (single door qty. 178, double doors qty. 15). Replace 7 single HM doors and 22 double HM doors, 18 store front and 1 aluminum double door.
Sandburg MS	Interior Surfaces	SMS-IS-4	Stairwell Updates: High Priority - Replace the treads on the stairwells in the band/choir area.
Sandburg MS	Interior Surfaces	SMS-IS-5	Flooring Update: High Priority - VCT to LVT in Classrooms, refinish gym B & C floors, and replace carpet in Main offices.
Sandburg MS	Interior Surfaces	SMS-IS-6	Ceiling Update: High Priority - Replace ceilings in median center offices, woodshop and kitchen serving area.
Sandburg MS	Interior Surfaces	SMS-IS-7	Wall Updates: High Priority: Provide two coats of paint in media center, cafeteria, and theater area.
Sandburg MS	Interior Surfaces	SMS-IS-12	window treatments Update: High Priority - Replace blinds with roller shades
Sandburg MS	Roofs	SMS-RF-1	The existing roof areas 11A, and 15 (24,983 SF) were installed in 2006 and are recommended to be replaced in 2031. The existing roof areas consist of a 5-ply asphalt and gravel surface built up roof membrane.
Sandburg MS	Site Projects	SMS-SP-1a	West Parking Lot & Drive - Crack Fill and Seal
Sandburg MS	Site Projects	SMS-SP-2b	South Drive - Crack Fill and Seal
Sandburg MS	Site Projects	SMS-SP-3b	East Parking Lot - Crack Fill and Seal
Sandburg MS	Site Projects	SMS-SP-4	Concrete Sidewalks - Replace Spalled, Settled, or Cracked Panels
Sandburg MS	Additions/Renovations	SMS-AR-1	Create Flexible Learning Spaces
Sandburg MS	Additions/Renovations	SMS-AR-2	Create Arts & Innovation Spaces
Sandburg MS	Additions/Renovations	SMS-AR-3	Create DCD Suite
Sandburg MS	Additions/Renovations	SMS-AR-4	Renovate One Restroom Group for Privacy
Sandburg MS	Additions/Renovations	SMS-AR-5	Renovate Media Center for Modern Learning
Sandburg MS	Additions/Renovations	SMS-AR-6	Small Addition to Create a Secure Entry & Relocate Office
Sandburg MS	Additions/Renovations	SMS-AR-7	Pool to be Filled In and Will Be Converted to a Performing Arts/Theater in the Round
Sandburg MS	Additions/Renovations	SMS-AR-8	Lobby Addition by the Theater
Sandburg MS	Additions/Renovations	SMS-AR-9	Interior Finishes as Needed

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
Transportation Bldg	Plumbing	BUS-MS-5	Replaced undersized storm drains and piping; replace site storm line with new 16"
Transportation Bldg	Mechanical Systems	BUS-MS-1	Building Controls Upgrade
Transportation Bldg	Electrical Systems	BUS-ES-3	Upgrade lighting and lighting controls
Transportation Bldg	Mechanical Systems	BUS-MS-3	Replace 2007 Gas Fired Modine RTUs (Qty 8)
Transportation Bldg	Electrical Systems	BUS-ES-1	Replace five original electrical panels
Transportation Bldg	Electrical Systems	BUS-ES-2	Provide GFCI protection as required by Code, replace outlets in bus storage areas with GFCI
Transportation Bldg	Roofs	BUS-RF-1	The roof on the Transportation building was last done sometime in the mid 1990s with no warranties.(48,857SF) and is leaking. The roof consists of a built up roof membrane using asphalt and gravel surfacing.
Transportation Bldg	Building Envelope	BUS-BE-1	Joint Sealant Replacement - Entire Building (expansion joints, door perimeters)
Transportation Bldg	Building Envelope	BUS-BE-2	Damaged Brick/CMU replacement
Transportation Bldg	Building Envelope	BUS-BE-3	Recoating CMU Walls (elastomeric coating)
Transportation Bldg	Building Envelope	BUS-BE-4	Replace Delaminated translucent wall panels - Roof level
Transportation Bldg	Building Envelope	BUS-BE-5	Replace corroded hollow metal door and frame
Transportation Bldg	Building Envelope	BUS-BE-6	Repaint corroded or peeling paint (lintels)
Transportation Bldg	Building Envelope	BUS-BE-7	Remove surface staining from brick
Transportation Bldg	Building Envelope	BUS-BE-8	Replace damaged overhead door weatherstripping
Transportation Bldg	Site Projects	BUS-SP-5	Concrete Sidewalks - Replace Spalled, Settled, or Cracked Panels near the Fuel Island
Transportation Bldg	Building Hardware & Equipment	BUS-IS-2	Interior Door Replacement: Urgent Priority - New Door, Paint Frame and New Hardware
Transportation Bldg	Plumbing	BUS-MS-4	Replace 2011 Lochinvar Water Heater (Qty 1)
Transportation Bldg	Mechanical Systems	BUS-MS-6	HVAC Retro Commissioning
Transportation Bldg.	Site Projects	BUS-SP-1	North Parking Lot - Crack Fill and Seal
Transportation Bldg	Site Projects	BUS-SP-3	South Parking Lot - Crack Fill and Seal
Transportation Bldg	Additions/Renovations	BUS-AR-1	Interior Finishes as Needed

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
Forest Elem.	Site Projects	FOE-SP-2b	East Parking Lot & Drive - Crack Fill and Seal
Forest Elem.	Site Projects	FOE-SP-4a	West Playground Drive & Hardscape Area - Asphalt Overlay
Forest Elem.	Roofs	FOE-RF-1	2005 Roof Construction Areas 1,2,3,4,5 (25,618 SF). Existing roof is 4 ply built up roof membrane with rubberized asphalt.
Forest Elem.	Roofs	FOE-RF-2	2005 Roof Construction Areas 7,8,9,10,11,12 (38,565 SF). Existing roof is 4 ply built up roof membrane with rubberized asphalt.
Forest Elem.	Roofs	FOE-RF-3	2005 Roof Construction Areas 13, 14 (10,415 SF). Existing roof is 4 ply built up roof membrane with rubberized asphalt.
Forest Elem.	Site Projects	FOE-SP-1b	North Drive - Crack Fill and Seal
Forest Elem.	Site Projects	FOE-SP-3b	East Drop-off Drive - Crack Fill and Seal
Forest Elem.	Mechanical Systems	FOE-MS-2	Replace 2004 Fulton Boilers (Qty 3)
Forest Elem.	Interior Surfaces	FOE-IS-4	Flooring Update: Intermediate Priority - Replace VCT in Classrooms with LVT, and Update Tile in Restrooms
Forest Elem.	Interior Surfaces	FOE-IS-6	Paint: Intermediate Priority - Paint the Entire School
Forest Elem.	Building Hardware & Equipment	FOE-IS-7	Interior Doors: Paint Door Frames 140 and Replace 25 Doors
Forest Elem.	Additions/Renovations	FOE-AR-1	Classroom Addition to Make into a 4-Section School, Including Special Education
Forest Elem.	Additions/Renovations	FOE-AR-2	Add a Pre-K Classroom
Forest Elem.	Additions/Renovations	FOE-AR-3	Create a DCD Suite with Toilets
Forest Elem.	Additions/Renovations	FOE-AR-4	Create Flexible Learning Spaces
Forest Elem.	Additions/Renovations	FOE-AR-5	Create Innovation Space
Forest Elem.	Additions/Renovations	FOE-AR-7	Renovate One Restroom Group for Privacy
Forest Elem.	Additions/Renovations	FOE-AR-8	Renovate Media Center for Modern Learning
Forest Elem.	Additions/Renovations	FOE-AR-9	Create Performing Arts/Band Space
Forest Elem.	Additions/Renovations	FOE-AR-10	Add an Outdoor Classroom
Forest Elem.	Additions/Renovations	FOE-AR-11	Sitework Including Stormwater & Sidewalks
Forest Elem.	Additions/Renovations	FOE-AR-12	Interior Finishes as Needed

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
Lakeview Elem.	Mechanical Systems	LVE-MS-1	Building Controls Upgrade
Lakeview Elem.	Mechanical Systems	LVE-MS-2	Add Glycol Feed Stations to Heating and Chilled Water Plants
Lakeview Elem.	Electrical Systems	LVE-ES-2	Lighting and Lighting Control Upgrades
Lakeview Elem.	Building Hardware & Equipment	LVE-ES-3	Replace/upgrade Paging headend equipment
Lakeview Elem.	Building Hardware & Equipment	LVE-ES-4	Upgrade Clock sync controller
Lakeview Elem.	Building Envelope	LVE-BE-2	Spot Tuck Pointing - Roof Level
Lakeview Elem.	Building Envelope	LVE-BE-3	Damaged Brick Replacement - Grade Level
Lakeview Elem.	Site Projects	LVE-SP-5	FES sediment removal and install new rip rap
Lakeview Elem.	Site Projects	LVE-SP-6	NW Lot Drainage Improvements and Catch Basin Replacement
Lakeview Elem.	Site Projects	LVE-SP-7	Playground: Repair torn rubber surface
Lakeview Elem.	Site Projects	LVE-SP-8	Fence Upgrades : replace loose fabric, fix loose rails, adjust gates
Lakeview Elem.	Site Projects	LVE-SP-9	Repair Retaining wall on West Sidewalk & East Paved Playground
Lakeview Elem.	Accessibility	LVE-IS-8	Restroom Accessibility: Urgent Priority - Provide Proper ADA Clearance in 2 Individual Restrooms
Lakeview Elem.	Mechanical Systems	LVE-MS-4	Replace Exhaust Fans (Qty 5)
Lakeview Elem.	Plumbing	LVE-MS-5	Replace 2013 Water Heater (Qty 1)
Lakeview Elem.	Mechanical Systems	LVE-MS-6	HVAC Retro Commissioning
Lakeview Elem.	Electrical Systems	LVE-ES-1	GFCI for kitchen circuits
Lakeview Elem.	Building Envelope	LVE-BE-4	Repaint corroded/peeling surfaces (lintels, doors/frames)
Lakeview Elem.	Site Projects	LVE-SP-1a	North Parking Lot - Asphalt Overlay
Lakeview Elem.	Site Projects	LVE-SP-2a	West Drive - Asphalt Overlay
Lakeview Elem.	Site Projects	LVE-SP-3a	Northwest Playground Drive & Hardscape Area - Crack Fill and Seal
Lakeview Elem.	Site Projects	LVE-SP-4	Concrete Sidewalks - Replace Spalled, Settled, or Cracked Panels
Lakeview Elem.	Interior Surfaces	LVE-IS-1	Flooring Update: High Priority - Carpet Replacement in Classrooms
Lakeview Elem.	Interior Surfaces	LVE-IS-4	Ceiling Update: High Priority - Dryfall Paint Gymnasium Ceiling
Lakeview Elem.	Building Hardware & Equipment	LVE-IS-6	Replace 3 Sets of Urgent Doors & Repaint Frames on 20 Doors
Lakeview Elem.	Additions/Renovations	LVE-AR-1	Renovate Upper Level to House District Office by Converting Classrooms into Office Space
Lakeview Elem.	Additions/Renovations	LVE-AR-2	Convert Gym into the Board/Meeting Room
Lakeview Elem.	Additions/Renovations	LVE-AR-3	Renovate Lower Level into Enrollment Center, Adult Academic Programming, & Community Education
Lakeview Elem.	Additions/Renovations	LVE-AR-4	Create a Computer Lab
Lakeview Elem.	Additions/Renovations	LVE-AR-5	Convert Hard Surface Play Area to Additional Parking
Lakeview Elem.	Additions/Renovations	LVE-AR-6	Interior Finishes as Needed

Site	Category	ID Number	Facility Improvement Measure (FIM) Description, Location, Age, etc.
Neill Elem.	Mechanical Systems	ENE-MS-1	Building Controls Upgrade Phase 1
Neill Elem.	Mechanical Systems	ENE-MS-5	Add Additional Variable Air Volume Box (VAV) to Individually Control Offices 112 and 112A
Neill Elem.	Plumbing	ENE-MS-9	Replace Failing Wash Fountains (Qty 6)
Neill Elem.	Plumbing	ENE-MS-10	Add Demand Recirculation Pumps to Domestic Hot Water Recirculation Lines (Qty 3)
Neill Elem.	Electrical Systems	ENE-ES-4	Upgrade lighting to LED and provide new lighting controls
Neill Elem.	Fire & Life Safety	ENE-ES-6	Add Door Access to doors at Media Center, front office, and copy room
Neill Elem.	Building Hardware & Equipment	ENE-ES-7	Correct issues with paging system interface to phone system
Neill Elem.	Building Hardware & Equipment	ENE-ES-8	Upgrade Clock sync controller
Neill Elem.	Roofs	ENE-RF-1	Roof Area 11 (1,206SF) was installed in 2001 and is recommended to be replaced in 2026. The roof consists of a 4-ply asphalt and gravel surface built up roof membrane.
Neill Elem.	Site Projects	ENE-SP-5	North Paved Playground Drainage Storm Pipe Route
Neill Elem.	Site Projects	ENE-SP-6	Playground: Repair torn rubber surface
Neill Elem.	Site Projects	ENE-SP-7	Fence Upgrades: Replace loose fabric, fix loose rails, adjust gates
Neill Elem.	Site Projects	ENE-SP-8	Remove Ballfield Infield Vegetation and Restore Outfield Grass
Neill Elem.	Interior Surfaces	ENE-IS-1	Flooring Update: Urgent Priority - Replace Carpet in Classrooms with Carpet Tile
Neill Elem.	Accessibility	ENE-IS-9	Restroom Accessibility: Urgent Priority - Provide Proper ADA Clearance in 5 Individual Restrooms
Neill Elem.	Mechanical Systems	ENE-MS-2	Building Controls Upgrade Phase 2
Neill Elem.	Mechanical Systems	ENE-MS-3	Replace 2003 Burnham Boilers (Qty 2)
Neill Elem.	Mechanical Systems	ENE-MS-4	Replace 2000 Rooftop Air Handling Units RTU-1 through RTU-11
Neill Elem.	Mechanical Systems	ENE-MS-6	Add Chilled Water Dehumidification to 2016 Rooftop Kitchen MAU
Neill Elem.	Mechanical Systems	ENE-MS-7	Replace Exhaust Fans (Qty 10)
Neill Elem.	Plumbing	ENE-MS-8	Replace 2009 Dishwasher Water Heater (Qty 1)
Neill Elem.	Mechanical Systems	ENE-MS-11	HVAC Retro Commissioning
Neill Elem.	Electrical Systems	ENE-ES-2	Replace one panel, add GFCI protection per code
Neill Elem.	Fire & Life Safety	ENE-ES-5	Upgrade fire alarm system to a voice evacuation system per Code
Neill Elem.	Site Projects	ENE-SP-2a	East Parking Lot - Crack Fill and Sealing
Neill Elem.	Site Projects	ENE-SP-3a	North Playground Drive & Hardscape Area - Crack Fill and Seal
Neill Elem.	Site Projects	ENE-SP-4	Concrete Sidewalks - Replace Spalled, Settled, or Cracked Panels
Neill Elem.	Interior Surfaces	ENE-IS-2	Flooring Update: High Priority - VCT to LVT in Classrooms
Neill Elem.	Interior Surfaces	ENE-IS-4	Ceiling Update: High Priority - Dryfall Paint Open Ceilings in cafaterium, Gym - B and Gym -C
Neill Elem.	Interior Surfaces	ENE-IS-5	Classroom Wall Paint: Epoxy Paint in Select Restroom Wall Tile
Neill Elem.	Building Hardware & Equipment	ENE-IS-7	Interior Doors: Paint Door Frames
Neill Elem.	Interior Surfaces	ENE-IS-8	Classroom Casework: Replace Casework in Classrooms
Neill Elem.	Additions/Renovations	ENE-AR-1	Additional Small Play Apparatus and Fencing
Neill Elem.	Additions/Renovations	ENE-AR-2	Light Renovation for Early Childhood
Neill Elem.	Additions/Renovations	ENE-AR-3	Interior Finishes as Needed

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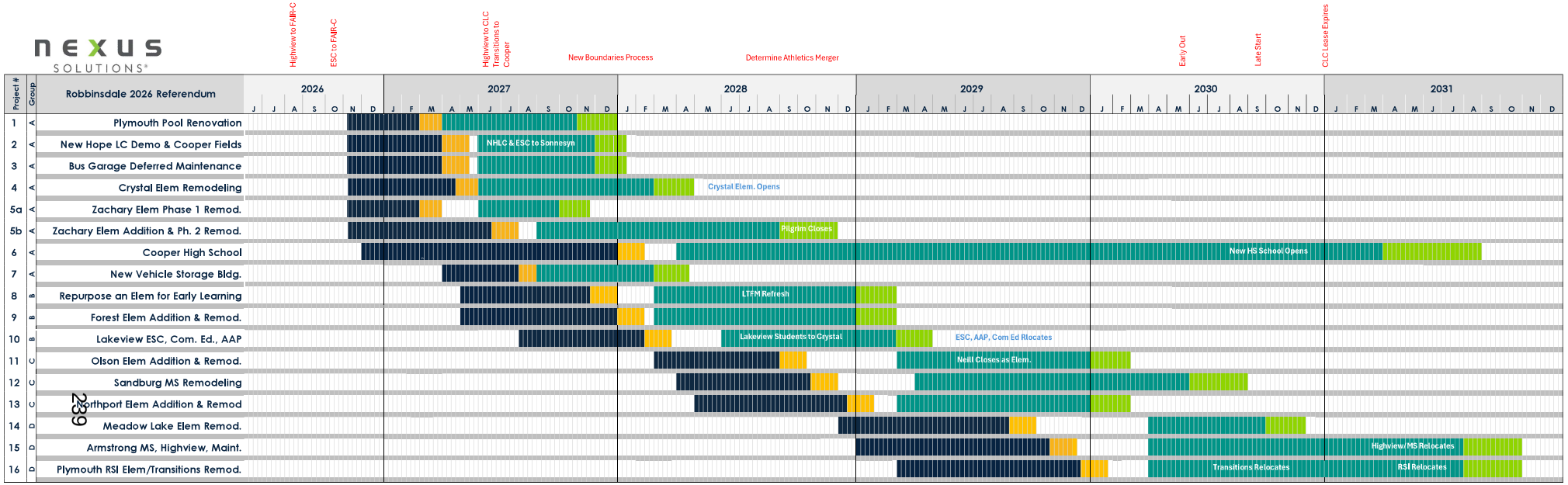

EXHIBIT B - 2026
PRELIMINARY PROJECT SCHEDULE

ROBBINSDALE Area Schools

Agenda Item: 6

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION: **New Business**
ITEM: 6.B. Resolution Accepting Donations
COMMENTS BY: Kristen Hoheisel, Chief Financial Officer

The School Board will be asked to move approval of the Resolution Accepting Donations in the amount of **$11,226.00.** 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			
DJ Brynteson			
Dr. Greta Evans-Becker			
Aviva Hillenbrand			
Caroline Long			
Dr. Kenneth Wutoh			

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

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

Abstentions: _____

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

RESOLUTION ACCEPTING DONATIONS

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

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

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

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

November 30, 2026

Date	School Name/Program	Donor Information	Amount	Item	Purpose
11/9/2026	Plymouth Middle School	Plymouth Parent Association		20 Soccer Jerseys	Middle School Soccer team
11/9/2026	Armstrong High School	Armstrong High School Football Boosters	$3,675.06		AHS Football Coaching stipends
11/11/2026	School of Engineering and Arts	SEA PTA		Plates, bowls, spoons and forks	SEA staff
11/11/2026	School of Engineering and Arts	Angela and John McGuire		Ipad headphone adapters	SEA Kindergarten students
11/12/2026	Lakeview Elementary	The Blackbaud Giving Fund, Your Cause	$48.00		Benefit of School Programming for students and staff
11/13/2026	FAIR Pilgrim Lane	FAIR Pilgrim Lane PTO	$2,065.80		Compas Artist in Residency
11/13/2026	Zachary Lane Elementary	Zachary Lane PTO	$600.00		Zachary Lane Mural Project

11/17/2026	Lakeview Elementary	Lakeview Parent Teacher Organization	$364.90		Field trip transportation costs
11/18/2026	ESC - Business Services	Benevity	$100.00		Benefit of School Programming for students and staff
11/20/2026	Lakeview Elementary	Louis and Mary Kay Smith Foundation	$4,000.00		Benefit of School Programming for students and staff
11/24/2026	Lakeview Elementary	Girls on the Run Minnesota	$372.24		Transportation Cost for the GOTR Fall 5K
		Donation Cash total	**$11,226.00**		

The vote on adoption of the Resolution was as follows:

Aye:

Nay:

Absent:

Whereupon, said Resolution was declared duly adopted.

By: _____ By: _____

ROBBINSDALE Area Schools

Agenda Item: 6

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION:	**New Business**
ITEM:	6.C. Resolution for 2027 Election Combined Polling Locations
COMMENTS BY:	Molly Olson, District Elections Clerk

Historically, a resolution has been approved each calendar year establishing city polling locations by December 31st each year, per MN Statute 204B.16. Per Minnesota Statute 205A.11, if no other elections are being held within the school district, the district can combine polling locations. Therefore, attached is a draft of the proposed combined polling locations for 2027. The proposed polling locations combine precincts to one for each city reducing the number of polling locations from 33 to 7.

Currently there are no statutes or rules that limit the number of registered voters assigned to a precinct or combination of precincts. For school districts, it is suggested the district considers the “expected” voter turnout for each election based on the items that will be placed on the ballot. Historically, school district stand alone turnout has been between 5-10% of the registered voters. All cities are on even numbered years, with the exception of Golden Valley who conduct their elections in the odd numbered years for city local elections and even numbered years for state and federal elections.

Combined polling locations generally are used if a board member resigns before the end of term, depending on when they resign or if the district would conduct a referendum in an odd numbered year.

It is intended that the resolution designating election combined polling places for ISD No. 281 for 2027 will move to action under Consent Agenda at the December 14, 2026 Business Meeting.

RESOLUTION ESTABLISHING COMBINED POLLING PLACES FOR SCHOOL DISTRICT SPECIAL AND GENERAL ELECTIONS NOT HELD ON THE DAY OF A STATEWIDE ELECTION FOR INDEPENDENT SCHOOL DISTRICT NO. 281 FOR 2026 ELECTIONS.

BE IT RESOLVED by the School Board of Independent School District No. 281 as follows:

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

2. Pursuant to Minnesota Statutes, Section 205A.11, the board may establish a combined polling place when no other election is being held in the school district.

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

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

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

6. The following combined polling places are established to serve the precincts specified for all school district special and general elections not held on the same day as a statewide election:

Municipality	Polling Place Name	Address	Voting District Description
BROOKLYN CENTER	FORMER TWO RIVERS GIRL SCOUT HEADQUARTERS	5601 Brooklyn Blvd.	Polling place for Precinct 6
BROOKLYN PARK	FIRST LUTHERAN CHURCH OF CRYSTAL	7708 62nd Avenue N.	Polling place for Precinct W-1
CRYSTAL	CRYSTAL COMMUNITY CENTER	4800 Douglas Drive N.	Polling place for Precincts W-1 P-01, W-2 P-01, W-2 P-02, W-3 P-01, and W-4 P-01

GOLDEN VALLEY	SANDBURG MIDDLE SCHOOL	2400 Sandburg Lane	Polling place for Precincts P-1, P-2, P-4, P-6 and P-7
NEW HOPE	MEADOW LAKE ELEMENTARY SCHOOL	8525 62nd Avenue N.	Polling place for Precincts P-01, P-02, P-03, P-04, P-05, P-06, P-07, and P-08
PLYMOUTH	ZACHARY LANE ELEMENTARY SCHOOL	4350 Zachary Lane N.	Polling place Precincts W-1 P-03, W-1 P-05, W-3 P-11, W-3 P-12, W-3 P-14, W-3 P-16, W-4 P-20, and W-4 P-21 contained within the boundary limits of Independent School District No. 281
ROBBINSDALE	NORTH MEMORIAL HEALTH TRAINING CENTER	3500 France Avenue N	Polling place for W-1, W-2, W-3, and W-4

The following members were present:

and the following were absent:

Member _____ moved the adoption of the foregoing resolution:

The motion for the adoption of the foregoing resolution was duly seconded by Member _____ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

Whereupon said resolution was declared duly passed and adopted.

WITNESS MY HAND officially as such Chair and Clerk this 14th day of December, 2026.

_____
Dr. Greta Evans-Becker
School Board Chair

_____
ReNae J. Bowman
School Board Clerk

ROBBINSDALE Area Schools

Agenda Item: 6

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION:	**New Business**
ITEM:	6.D. Resolution Establishing Board Procedures for the Counting of Write-In Votes for School Board Elections
COMMENTS BY:	Molly Olson, District Elections Clerk

Options for Write-In Vote Tallying

M.S. 204B.09 allows jurisdictions to adopt a resolution governing the counting of write-in votes.

If our jurisdiction does NOT adopt a resolution under M.S. 204B.09:

- Cities and school districts must tally all individual write-in votes using the write-in vote images provided on the File Transfer Page of Clerk SharePoint.
- School district clerks must review write-in vote images from all cities within their boundaries.

If our jurisdiction adopts a resolution under M.S. 204B.09:

- Individual write-in votes are only tallied if:
  - A write-in candidate submits a written request, **or**
  - The total number of write-in votes is equal to or greater than the lowest vote total received by a ballot candidate.

Adopting a resolution such as this will remain in effect until a subsequent resolution on the same subject is adopted by the School Board.

Recommendation:
School Board votes to approve the Resolution Establishing Procedures for the Counting of Write-In Votes for School Board Elections.

Attachment: Resolution Establishing Procedures for the Counting of Write-In Votes for School Board Elections (draft)

It is intended that the resolution designating election combined polling places for ISD No. 281 for 2027 will move to action under Consent Agenda at the December 14, 2026 Business Meeting.

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 281
(ROBBINSDALE AREA SCHOOLS)
STATE OF MINNESOTA

HELD: December 14, 2026

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 281 (Robbinsdale Area Schools), State of Minnesota, was held in the School District on December 14, 2026, at 7:00 p.m., for the purpose, in part, of establishing a refined hand count procedure for school board elections.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION ESTABLISHING PROCEDURES FOR THE COUNTING OF WRITE-IN VOTES FOR SCHOOL BOARD ELECTIONS

WHEREAS, state election law generally requires the counting and tabulation of each write-in vote for school board elections; and

WHEREAS, the process of counting write-in votes on election night can be time consuming and frequently does not produce a winning candidate; and

WHEREAS, the School Board is authorized by Minnesota law, specifically Minnesota Statutes, Section 204B.09, subd. 3(c), to adopt a resolution governing the counting of write-in votes for local elective office; and

WHEREAS, the resolution adopted by the School Board may require that write-in votes for an individual candidate can only be individually recorded if the total number of write-in votes for that office is equal to or greater than the fewest number of non-write-in votes for a ballot candidate; and

WHEREAS, the School Board desires to lessen the administrative burden on election workers by establishing a refined hand count procedure for School Board elections.

NOW, THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 281, State of Minnesota, as follows:

1. Write-in votes for an individual candidate seeking election to a seat on the School Board will only be individually recorded if the total number of write-in votes for that office is equal to or greater than the fewest number of non-write-in votes for a ballot candidate.

2. The procedure established herein shall apply to the counting of write-in votes cast during any primary election, special election, or general election held in the School District following the date of this resolution.

3. The resolution adopted herein shall remain in effect until a subsequent resolution on the same subject is adopted by the School Board.

The motion for the adoption of the foregoing resolution was duly seconded by

_____. On a roll call vote, the following voted in favor:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.

DRAFT

STATE OF MINNESOTA)
) ss.
COUNTY OF HENNEPIN)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 281 (Robbinsdale Area Schools), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the School Board of said school district duly called and held on the date therein indicated, so far as such minutes relate to establishing procedures for the counting of write-in votes for School Board elections, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such Clerk this ____ day of_____, 2026.

DRAFT

_____

ReNae J. Bowman, Clerk of the School Board

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION:	**Policy**
ITEM:	7.A. Committee Report
PRESENTER:	Dr. Kenneth Wutoh, School Board Vice Chair

Vice Chair Wutoh will review the Policy Committee Report attached to this evening's agenda, regarding policies reviewed at the November 19, 2026 meeting.

The committee's next meeting is scheduled for December 8, 2026.

To: **School Board and Superintendent Staloch**
From: **Policy Committee**
Date: **November 30, 2026**
Re: **Policy Committee Report**

The Policy Committee convened on November 19, 2026 to continue its work on reviewing and advancing policies. The policy committee remains committed to ensuring that policies are updated.

The policy listed below is being presented tonight for first read, and is due for review as part of our three year review cycle.

The updates have been reviewed by the Executive Director in which the policy falls under, and the Senior Leadership team.

Our next meeting is scheduled for December 8, 2026.

POLICY FOR FIRST READ			
Policy Number and Title	**Purpose**	**Update**	**Description of Change**
507 Policy - Corporal Punishment	**3 year cycle review**	Changing from AP to Policy	No other changes were made.

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION:	**Policy**
ITEM:	7.C. First Read - Policy
PRESENTER:	Dr. Kenneth Wutoh, School Board Vice Chair

PURPOSE:
The Policy Committee will review First Read draft of the following policy with the Board:

Three Year Cycle:

- 507 Policy - Corporal Punishment and Prone Restraint

ROLE OF THE BOARD:
Review the above-listed policy, to gain an understanding of the proposed changes made.

If the Board does not move to approve this policy tonight, it is recommended that they come for Second Read (Action) at the Monday, December 14, 2026 Business Meeting.

Robbinsdale Area Schools
Independent School District 281
Approved: February 8, 2021
Revised and Approved: October 7, 2024
Revised: November 2026
Approved: (enter date here)

507 POLICY ~~.1 ADMINISTRATIVE PROCEDURE~~ - CORPORAL PUNISHMENT AND PRONE RESTRAINT

I. PURPOSE

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

II. GENERAL STATEMENT

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

III. DEFINITIONS

1. "Corporal punishment" means conduct involving:

   a. hitting or spanking a person with or without an object; or

   b. unreasonable physical force that causes bodily harm or substantial emotional harm.

2. "Employee or agent of the district" does not include a school resource officer as defined in Minnesota Statutes, section 626.8482, subdivision 1, paragraph (c).

3. "Prone restraint" means placing a child in a face-down position.

IV. PROHIBITIONS

1. An employee or agent of a district shall not inflict corporal punishment or cause corporal punishment to be inflicted upon a pupil to reform unacceptable conduct or as a penalty for unacceptable conduct.

2. An employee or agent of a district shall not use prone restraint.

3. An employee or agent of a district, shall not inflict any form of physical holding that restricts or impairs a pupil's ability to breathe; restricts or impairs a pupil's ability to communicate distress; places pressure or weight on a pupil's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a pupil's torso.

4. Conduct that violates this Article is not a crime under Minnesota Statutes, section 645.241, but may be a crime under Minnesota Statutes, chapter 609 if the conduct violates a

provision of Minnesota Statutes, chapter 609. Conduct that violates IV.1 above is not per se corporal punishment under the statute. Nothing in this Minnesota Statutes, section 121A.58 or 125A.0941 precludes the use of reasonable force under Minnesota Statutes, section 121A.582. The use of reasonable force as set forth in Section V does not authorize conduct prohibited pursuant to Minnesota Statutes, section 125A.0942.

V. REASONABLE FORCE

1. Reasonable force may be used upon or toward the person of another without the other's consent when the following circumstance exists or the actor reasonably believes it to exist:

   a. when used by a teacher, school principal, school employee, school bus driver, or other agent of the school in the exercise of lawful authority, to restrain a child or pupil to prevent bodily harm or death to the child, pupil, or another.

2. Reasonable force may be used upon or toward the person of a child without the child's consent when the following circumstance exists or the actor reasonably believes it to exist:

   a. when used by a teacher, school principal, school employee, school bus driver, other agent of the district, or other member of the instructional, support, or supervisory staff of a public school upon or toward a child or pupil when necessary to restrain the child or pupil to prevent bodily harm or death to the child, pupil. Nothing in Minnesota Statutes, section 609.379 limits any other authorization to use reasonable force including but not limited to authorizations under Minnesota Statutes, section 121A.582, subdivision 1, and section 609.06, subdivision 1.

3. A teacher, school principal, and other school staff may use reasonable force under the conditions set forth in Policy 506 (Student Discipline).

VI. VIOLATION

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

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

Cross References: MSBA Policy 507 (Corporal Punishment/Prone Restraint)
RAS Policy 403 (Discipline, Suspension, and Dismissal of School District

Employees)
RAS Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
RAS Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
RAS Model Policy 506 (Student Discipline)
RAS Policy 507.5 (School Resource Officers)
RAS Policy 102.1 (Equity)

DRAFT

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION:	**Policy**
ITEM:	7.D. First Read - School Board Listening Time Procedures and Decorum
PRESENTER:	Dr. Kenneth Wutoh, School Board Vice Chair

PURPOSE:
The Policy Committee will review First Read draft of the School Board Listening Time Procedures and Decorum.

ROLE OF THE BOARD:
Review the above-listed procedures and decorum, to gain an understanding of the proposed changes.

If the Board does not move to approve these procedures and decorum tonight, it is recommended that they come for Second Read (Action) at the Monday, December 14, 2026 Business Meeting.

Agenda Item: 7

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION:	**Policy**
ITEM:	7.D. First Read - School Board Listening Time Procedures and Decorum
PRESENTER:	Dr. Kenneth Wutoh, School Board Vice Chair

PURPOSE:
The Policy Committee will review First Read draft of the School Board Listening Time Procedures and Decorum.

ROLE OF THE BOARD:
Review the above-listed procedures and decorum, to gain an understanding of the proposed changes.

If the Board does not move to approve these procedures and decorum tonight, it is recommended that they come for Second Read (Action) at the Monday, December 14, 2026 Business Meeting.

Agenda Item: 7

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION:	**Policy**
ITEM:	7.E. Financial Advisory Council (FAC) Bylaws and School Board Committees
PRESENTER:	Dr. Kenneth Wutoh, School Board Vice Chair

PURPOSE:
The Policy Committee will review the School Board Committees draft document..

ROLE OF THE BOARD:
Review the School Board Committees draft document, to gain an understanding.

2026-27 School Board Engagement with Committees

Board Committees	Committee Purpose, Role & Membership, Duties of Board Representative(s)	Board Representative(s) for 2026
Finance Advisory *(3-4 meetings per year, 6:00 p.m.)* ● *Tues., October 13, 2026* ● *Tues., October 20, 2026* ● *Wed., November 4, 2026* Current bylaws suspended, and authority given to CFO to move forward leading the FAC. *Chaired by District Chief Financial Officer*	**Purpose:** To provide financial advice and support to the Robbinsdale Area School Board and senior administration that is consistent with the mission of the district. ● Review and evaluate the district's economic conditions and future budget assumptions. ● Utilize the district's financial planning model to review revenue and expenditure projects. ● Work to deepen understanding of school finance in order to support long-term planning and to ensure resources are optimized to support academic excellence in a safe and welcoming environment. **Proposed Membership if no bylaws:** ● Up to ten committed and interested community members ○ The goal of maintaining membership for a three-year term. ● Up to ten union representatives (one per contract or term) at the discretion of the CFO ● School Board Treasurer ○ Up to two additional school board members ● Chief Financial Officer, Director of Finance, Superintendent **Proposed Selection Process if no bylaws:** ● A letter of interest will be submitted to the Chief Financial Officer and School Board Treasurer.	1. Aviva Hillenbrand, Treasurer 2. Helen Bassett, Director 3. DJ Brynteson, Director 259
Policy Committee *(Frequency of meetings varies in alignment with policy review cycle, 5:00 p.m.)* ● *Wed., January 21, 2026* ● *Wed., March 18, 2026* ● *Wed., April 15, 2026* ● *Wed., May 20, 2026*	**Purpose:** To review new and revised School Board policies, Board Bylaws, and the Board's Governance Policy before they are presented to the full board. Board policies act as guidelines for the internal procedures of the district. ● Annually review and approve district policies per three-year cycle; annual required policies; and annual legislative updates.	1. ReNae Bowman, Clerk 2. Aviva Hillenbrand, Treasurer 3. Kenneth Wutoh, Director

• *Wed., August 18, 2026* • *Wed., October 21, 2026* • *Thur., November 19, 2026* • *Wed., December 16, 2026* Purpose Statement *Chaired by Executive Director of Human Resources*	• Review the impact and interpretation of changes in legislation, statutes, case law and legal decisions, as well as district social and educational issues per administration and district counsel guidance and authority • Stays abreast of local, state and federal laws and regulations to determine and apply implications for district policy development and revisions • Work closely with appropriate staff in the drafting of new, or refining of current policies, processes and protocols • Reviews policies, processes and protocols brought to the board for formal action • Follows board policy and ensures district policies should be reviewed at least once in a three year period *(208 Policy - Policy Development, Adoption, Implementation, and Review)* to be approved by the full board	
District Wide Committees	**Committee Purpose** **Duties of Board Representative(s)**	**Board Representative(s) for 2026**
	Recommend to use MSBA model policy 213 has language for all committees similar to: *"The role of a school board member attending a district advisory committee is to act as a liaison between the committee and the full school board. Advisory committees do not have the authority to make policy or take action. The board member assigned to the advisory committee attends to listen and receive information and then to share that information with the full school board during policy and decisionmaking conversations."*	260
Community Education Advisory Council (CEAC) *(1st Tuesday of the Month, 5 times/year 5:00 p.m.)* *Chaired by Executive Director of Community Education*	**Purpose:** To bring together diverse community voices to identify needs, strengthen partnerships, and provide guidance on the development and improvement of Community Education programs and services. In accordance with Minnesota Statute 124D.19, the council serves in an advisory capacity to promote lifelong learning, maximize community resources, and ensure responsive, accessible programming for residents of all ages. • Board members will serve on advisory council per agreed upon role (MSBA language cited) • Board members will provide updates on School Board work to	1. Dr. Kenneth Wutoh, Director Alternate: Dr. Greta Evans-Becker, Chair

	the advisory council	
District Curriculum Advisory Committee (DCAC) *(Six meetings during the school year, Wednesdays, 5:00 p.m. in room C212)* ● *September 30, 2026* ● *October 28, 2026* ● *January 27, 2027* ● *February 24, 2027* ● *March 31, 2027* ● *April 28, 2027* *Chaired by Executive Director of Academics, Student Success, and Achievement*	**Purpose:** To serve as an important platform for collaboration between the district, parents, and the community. The committee consists of one caregiver representative from each school building, up to five "at large" community members, and representatives from: American Indian Parent Advisory Committee (AIPAC), Somali Parent Group, Latino Affinity Group, the Special Education Advisory Committee (SEAC), and a student representative from each high school. ● Board member will serve on advisory council per agreed upon role (MSBA language above)	1. Helen Bassett, Director 2. Dr. Greta Evans-Becker, Chair 3. DJ Brynteson, Director
Legislative Action Coalition (LAC) *Chaired by Executive Director of Community Education*	**Purpose:** To engage students, families, staff, and community members in nonpartisan advocacy that supports public education. The coalition works to inform stakeholders about legislative issues, establish advocacy priorities, and build relationships with elected officials to advance policies and funding that benefit Robbinsdale Area Schools students, staff, and communities. ● Provide updates about district legislative priorities to students, families, and community members; speak with elected officials, and support outreach/advocacy efforts ○ https://ced.rdale.org/community/legislative-action-coalition	1. ReNae Bowman, Clerk 2. Helen Bassett, Director
Minnesota Department of Education (MDE) Tribal Nations Education Committee (TNEC) Representative	**Purpose:** Provide an opportunity for meaningful tribal consultation between district leadership, AIPAC members, and TNEC representatives on the needs, priorities, and educational outcomes of American Indian students. This consultation is intended to strengthen relationships, support collaboration, inform district decision-making, and ensure Tribal Nations have a meaningful voice in shaping educational programs, services, and supports for American Indian students. ● Required participation with Chair and Superintendent to meet the requirements under the Every Student Succeeds Act (ESSA)	1. Dr. Greta Evans-Becker, Chair (with Superintendent Staloch)

Redesign Family Service Collaborative	**Purpose:** Serves as the Robbinsdale Area Schools representative on the Redesign Family Service Collaborative Board, fulfilling the school district partnership requirement outlined in Minnesota Statute 124D.23 ● Represents Robbinsdale Area Schools in collaborative decision-making and discussions surrounding coordinated family services. ● Helps ensure the school district's perspective, priorities, and commitment to supporting children and families are represented. ● Supports cross-sector partnerships between education, county services, public health, and community organizations	1. Helen Bassett, Director
Special Education Advisory (SEAC) *Chaired by Director of Student Services and Holly Beck.*	**Purpose:** To focus on advocating for students with disabilities (birth–age 22), supporting high-quality special education programs, and advising the district on policies and program development. It promotes collaboration and communication among families, schools, and the community, ensures parent and student voices are heard, supports an annual parent training event, and reports to the Director of Special Education to maintain accountability. ● Board member will serve on advisory council per agreed upon role (MSBA language above) ● **Parent Member Job Description** ○ **Application Process**	1. Caroline Long, Vice Chair
Representatives to Out-of-District Committees	**Duties of Board Representative(s)**	**Board Representative(s) for 2026**
Association of Metropolitan School Districts (AMSD)	● Attend Board of Director Meetings ● Superintendent Attends	1. Dr. Greta Evans-Becker, Chair (with Superintendent Staloch) Alternate: ReNae Bowman, Clerk
Brooklyn Bridge Alliance for Youth (BBAY)	**Purpose:** To strengthen collaboration among schools, local governments, and community organizations to advance positive youth development in Brooklyn Center and Brooklyn Park. Through strategic partnerships, shared resources, and youth-centered decision-making, the Alliance	1. ReNae Bowman, Clerk Alternate:

	works to eliminate systemic barriers, expand access to high-quality opportunities, and improve outcomes in educational achievement, college and career readiness, and youth safety and well-being. ● Serves as a voting member of the BBAY board	
Intermediate District 287 Board Member	● Attends meetings and serves on the board as a representative	1. Caroline Long, Vice Chair (2 year term, $4000 annual stipend) Alternate: Helen Bassett, Director
Minnesota State High School League (MSHSL)	● Serve as district board representative for each high school	1. Armstrong - Helen Bassett, Director 2. Cooper - Dr. Greta Evans-Becker, Chair

DRAFT

Agenda Item: 8

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION:	**Administrative Reports**
ITEM:	8. Administrative Reports
PRESENTER:	Dr. Teri Staloch, Superintendent

Superintendent Staloch will introduce any administrative reports for this evening.

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION: **Administrative Reports**
ITEM: 8.A. Superintendent's Report
PRESENTED BY: Dr. Teri Staloch, Superintendent

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

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION:	**Administrative Reports**
ITEM:	8.B. 20265 Annual Staff Charitable Giving Campaign Report
PRESENTED BY:	Anthony Williams, Executive Director of Community Education, Athletics, and Activities

PURPOSE:

Mr. Williams will provide a report regarding the results of the 2026 Annual Staff Charitable Giving Campaign.

ROLE OF THE BOARD:

Listen, learn, and be informed.

To: School Board Members and Superintendent Staloch
From: Anthony Williams, Executive Director Community Education, Athletics, and Activities
Date: November 30, 2026
Re: 2026 Staff Charitable Giving Campaign

The preliminary total for the campaign contributions is $12,848. The Seven Dreams Education Foundation received contributions totaling $7,412. The Greater Twin Cities United Way received $5,436.

The Staff Charitable Giving Campaign would not be possible without the help of the individual site coordinators. We would like to recognize Campaign Chair Angie Martinez Grande and the following site coordinators for their dedication to the campaign:

Armstrong High School, Lisa Jensen	New Hope Learning Center, Stephenie Labandz
Cooper High School, Cassandra Payne	Northport Elementary School, Karina Banks
Crystal Learning Center, Linda Tadlock & Mary Thingvold	Plymouth Middle School, Kris Combs
Education Service Center/Transportation/Warehouse, Molly Olson	Robbinsdale Academy Highview/RVA, Becky Lowry
FAIR School Pilgrim Lane, Jen Smith	Robbinsdale Spanish Immersion School, Jessica Moore
Forest Elementary School, Melissa Jackson	Sandburg Middle School, Jay Schultz
Lakeview Elementary School, Mary Williams	School of Engineering & Arts (SEA), Nicole Lee
Meadow Lake Elementary School, Jeri Joy	Zachary Lane Elementary School, Raquel Guckeen
Neill Elementary School, Amy VanderMeeden	

The Superintendent and School Board would like to thank all those who donated for their generosity.

2026 Charitable Giving Campaign Report

2026 Staff Charitable Giving Campaign Report

Sites	Total Staff	Online Donors	Total Donors	UW Donations	UW Gifts	UW Donors	SDEF Donations	SDEF Gifts	SDEF Donors	2025 per Capita	2026 per Capita	2025 Total Staff Donors	2026 Total Staff Donors	2025 Total Donated	2026 Total Donated	Change in Donors	Change in Donated
Armstrong High School	170	6	6	$912	3	2%	$416	3	2%	$7.91	$7.81	5%	4%	$1,345	$1,328	-1%	($17)
Cooper High School	134	1	1	$50	1	1%	$0	0	0%	$5.22	$0.37	6%	1%	$699	$50	-5%	($649)
Crystal Learning Center	72	9	10	$80	1	1%	$959	9	13%	$33.46	$14.43	29%	14%	$1,122	$1,039	-15%	($83)
Education Service Center/Transportation/Warehouse	104	10	11	$472	3	3%	$1,332	9	9%	$25.29	$17.35	10%	11%	$2,630	$1,804	1%	($826)
FAIR School Pilgrim Lane	40	1	1	$50	1	3%	$50	1	3%	$0.00	$2.50	0%	3%	$0	$100	3%	$100
FAIR School Crystal-*closed 2026-27*	0	0	0	$0	0	0%	$0	0	0%	$2.46	$0.00	2%	0%	$160	$0	-2%	($160)
Forest Elementary School	76	4	4	$136	3	4%	$20	1	1%	$0.33	$2.05	1%	5%	$25	$156	4%	$131
Lakeview Elementary School	47	3	3	$640	1	2%	$162	2	4%	$2.77	$17.06	4%	6%	$130	$802	2%	$672
Meadow Lake Elementary School	77	9	10	$690	3	4%	$810	7	9%	$1.14	$19.48	1%	13%	$88	$1,500	12%	$1,412
Neill Elementary School	83	4	4	$0	0	0%	$450	4	5%	$3.01	$5.42	2%	5%	$250	$450	3%	$200
New Hope Learning Center	98	9	9	$1,850	3	3%	$366	6	6%	$10.65	$22.61	10%	9%	$1,044	$2,216	-1%	$1,172
Noble Elementary School-*closed 2026-27*	0	0	0	$0	0	0%	$0	0	0%	$15.09	$0.00	4%	0%	$800	$0	-4%	($800)
Northport Elementary School	64	2	2	$0	0	0%	$50	2	3%	$4.53	$0.78	5%	3%	$290	$50	-2%	($240)
Plymouth Middle School	81	1	3	$35	2	2%	$20	1	1%	$3.01	$0.68	4%	4%	$244	$55	0%	($189)
Robbinsdale Academy Highview	26	0	0	$0	0	0%	$0	0	0%	$12.31	$0.00	8%	0%	$320	$0	-8%	($320)
Robbinsdale Middle School-*closed 2026-27*	0	0	0	$0	0	0%	$0	0	0%	$0.83	$0.00	1%	0%	$80	$0	-1%	($80)
Robbinsdale Spanish Immersion School	75	11	11	$149	2	3%	$1,113	12	16%	$5.60	$16.83	7%	15%	$420	$1,262	8%	$842
Sandburg Middle School	77	5	5	$32	1	1%	$512	4	5%	$1.04	$7.06	3%	6%	$80	$544	3%	$464
School of Engineering and Arts (SEA)	56	6	7	$320	1	2%	$925	7	13%	$12.32	$22.23	9%	13%	$690	$1,245	4%	$555
Sonnesyn Elementary School-*closed 2026-27*	0	0	0	$0	0	0%	$0	0	0%	$22.75	$0.00	17%	0%	$1,638	$0	-17%	($1,638)
Zachary Lane Elementary School	64	4	7	$20	1	2%	$227	6	9%	$6.97	$3.86	9%	11%	$446	$247	2%	($199)
TOTAL	**1344**	**85**	**94**	**$ 5,436**	**26**	**2%**	**$7,412**	**74**	**6%**	**$7.67**	**$9.56**	**6%**	**7%**	**$ 12,501**	**$ 12,848**	**1%**	**$347**

Greater Twin Cities United Way
Seven Dreams Education Foundation

Revised 11/18/2026

FUTURE EVENTS:

Community Education Advisory Council Meeting

- Tuesday, December 1, 2026 at 5:00 p.m. - Virtual

Legislative Action Coalition Meeting

- Thursday, December 3, 2026 at 5:00 p.m. - Virtual

ROBBINSDALE
Area Schools

School Board of Robbinsdale Area Schools

Business Meeting – November 30, 2026

AGENDA SECTION: **Adjourn the Meeting**
ITEM: 10. Adjourn the Meeting
COMMENTS BY: Dr. Greta Evans-Becker, School Board Chair

Recommended Action: Adjourn the business meeting.

Motion by: _____ **Passed**: _____

Second by: _____ **Failed:** _____

Abstentions: _____

Time Adjourned: _____