Monday, Nov. 10, 2025

Regular School Board - 6 p.m. at Dakota Ridge School

A. **Call to Order and Pledge of Allegiance**
   1. Approval of Agenda

B. **Recognition**
   - Rosemount High School Boys Cross Country team placed third in the state.
     - presented by Pete Roback, principal of Rosemount High School and Chris Harder, Head Boys Cross Country Coach
   - Rosemount High School soccer coach Karl Peterson was named State Class AAA Assistant Coach of the Year
     - presented by Pete Roback, principal of Rosemount High School
   - Director of Community Education Khia Bruse was awarded the 2025 State Community Educator of Excellence Award
     - presented by Kari Gorr, Director of Community Education and Communications for Hastings Public Schools

C. **Superintendent's Recognition**

D. **Special Communication Request**

E. **Consent**
   1. Minutes of October 13, 2025 Regular School Board meeting
   2. Minutes of October 28, 2025 Special School Board meeting
   3. Maintenance Support Employees Appreciation Week: Nov. 17-21, 2025
   4. Gifts
   5. Grants
   6. Treasurer's Report September 2025
   7. Summary of Claims September 2025
   8. Schedule of Investments for September 2025
   9. Revenues and Expenditures Report for September 2025
   10. Assurance of Compliance
   11. Irish Dome Lease Extension
   12. Boulder Trail Extension
   13. Joint Powers Agreement for Smoke-Free Cohort Services
   14. Personnel
   15. Employment Agreement- Additional FTE
   16. Agreement for Student Teaching with Augustana University
   17. Agreement for Student Teaching with University of Northern Iowa

F. Reports

1. 2024-25 Comprehensive Achievement and Civic Readiness 2024-25
   - presented by Rachel Hughes, Director of Instruction and Achievement, and Stephen Bell-Kemp, Research, Assessment, and Analytics Coordinator

2. 2026-27 Enrollment Projections
   - presented by Danny DuChene, Coordinator of Finance

G. New Business

1. School Year Calendar - 2026-27 and 2027-28
   - presented by Joel Milteer, Director of Human Resources

2. 2026-27 Middle School and High School Course Revisions
   - presented by Rachel Hughes, Director of Instruction and Achievement, and Zach Eidelbes, 6-12 Content Coordinator

3. 2026-27 Connections Preschool Fees
   - presented by Khia Bruse, Director of Community Education

H. Other Action

1. Resolution Canvassing Returns of School District Election
   - presented by Adam Wattenbarger, Deputy General Counsel

2. Fiscal Year 2024-25 Financial Audit Report
   - presented by Danny DuChene, Coordinator of Finance, and Jamie Fay, Partner at Eide Bailly

I. Board Member and Superintendent Updates

J. Adjournment

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Minutes of the October 13, 2025, Regular School Board Meeting**

Presenter(s): **Kristen Powell** Title(s): **Executive Assistant to the Superintendent and School Board**

Chairperson Cory Johnson called the regular School Board meeting to order at 6 p.m. on Oct. 13, 2025, at Dakota Ridge School.

Present: Robin Cerio, Catherine Diamond, Leah Gardner (treasurer), Cory Johnson (chairperson), Jackie Magnuson, Sakawdin Mohamed (clerk), Anna Williams (vice chairperson), and Superintendent Michael Bolsoni.

The School Board led the Pledge of Allegiance. A moment of silence was observed for Steve Engel, Community Education Registrar, who passed away on Sept. 29.

Motion by Cerio, seconded by Mohamed, and carried, with seven members voting in favor and no member voting in opposition, to approve the agenda.

Recognition
Board members recognized:

- National Merit Scholarship and College Board National Recognition Program awardees;
- Eagan High School for being named the 2025 Performing Arts School of Excellence by the National Federation of State High School Associations; and
- The District 196 finance department for its Meritorious Budget Award for fiscal year 2025–26 from the Association of School Business Officials International.

Superintendent Bolsoni congratulated Eagan High School coach Kathy Gillen-Melville, who was selected for induction into the Minnesota State High School League (MSHSL) Hall of Fame Class of 2026.

He also recognized the Rosemount High School Marching Band and the Eastview High School Marching Band for earning first and second place, respectively, in the Class AAAA Marching Band Competition at U.S. Bank Stadium. Both bands will be honored at a future meeting.

Superintendent Bolsoni expressed appreciation to Nutrition Services employees in recognition of Nutrition Services Employee Appreciation Week, Oct. 13–17, noting their work serving 4.6 million healthy meals each year to students across the district.

He also thanked Transportation employees in advance of Transportation Employee Appreciation Week, Oct. 20–24, acknowledging the district's 260 transportation staff who operate 239 vehicles and safely transport more than 23,000 students daily.

Finally, Superintendent Bolsoni recognized Indigenous Peoples' Day, celebrated on Oct. 13, by highlighting classroom lessons across grade levels, family events at Whitetail Woods Regional Park, and the district's 585 Native American students, representing more than 66 sovereign nations. He commended staff and families for honoring the histories and contributions of Indigenous peoples across Minnesota.

Consent Agenda
Motion by Magnuson, seconded by Gardner, and carried with seven members voting in favor and no member voting in opposition, to approve the following consent items:

- Minutes of the Sept. 29, 2025 Regular School Board meeting;
- Gifts;
- Grants;
- Treasurer's Report August 2025;
- Summary of Claims August 2025;
- Schedule of Investments for August 2025;
- Revenues and Expenditures Report for August 2025;
- Nutrition Services Employee Appreciation Week, Oct. 13–17, 2025;
- Transportation Employee Appreciation Week, Oct. 20–24, 2025;
- Appointments to the Curriculum and Instruction Advisory Council (CIAC);
- Appointments to the Special Education Advisory Council (SEAC);
- Appointments to the Equity Advisory Council (EAC);
- Personnel;
- Eagan High School Site Improvements;
- Employment Agreement – Probationary;
- Agreement for Clinical Experience – Walden University; and
- Agreement for Student Teaching Experience – Western Governors University.

Official October Enrollment Report
Danny DuChene, Coordinator of Finance, said the official October enrollment count is calculated at the start of each school year and is used by the Minnesota Department of Education to calculate state aid. The district uses the numbers to make final budget allocations to the schools.

District 196 has strong and steady student enrollment. On Oct. 1, 2025, there were 28,934 students enrolled in district schools. This total includes all students in kindergarten through grade 12, as well as students in the district's Center-Based Special Education (CBSE) and Early Childhood Special Education (ECSE) programs.

Compared with Oct. 1, 2024, this year's total enrollment decreased by 115 students, which is a decline of about 0.40 percent. The total is also 76 students fewer than the district projected, which is about 0.26 percent lower than expected.

Enrollment in kindergarten through grade 12 was 26,927 students, which is 177 fewer students than last year, a decrease of 0.65 percent. Enrollment in the Center-Based and Early Childhood Special Education programs combined was 2,007 students, which is 62 more students than last year, an increase of about 3.2 percent.

School Safety Update
Khia Bruse, Director of Community Education, provided an overview of district safety initiatives and compliance with Minnesota Statute 121A.038, Subdivision 8, including how lockdown drills support student and staff safety. The safety of our students, staff, and visitors remains our highest priority. Thanks to the strong support of our community in the 2015 and 2023 bond referendums, District 196 has been able to make significant progress in strengthening school safety across all 38 education buildings. These investments have funded critical improvements. District 196 will continue to invest in safety and security measures, while also reinforcing partnerships with public safety agencies.

Assistive Technology – Supporting Equity and Access for Students with Disabilities
Janet Fimmen, Director of Special Education; Sarah Otte-Phillips, Special Education Coordinator; Jennifer Kindseth and Kelly Golas, Communication and Accessibility Leads; Brittany Minnick, Special Education Lead; and Teri Schierenbeck, Work-Based Learning Coordinator at Dakota Ridge, presented how assistive technology (AT)

and augmentative and alternative communication (AAC) tools support student learning, communication, and equitable access.

Collective Bargaining Agreement with the RAVE Clerical Association
Joel Milteer, Director of Human Resources, presented the 2025–27 collective bargaining agreement with the Rosemount-Apple Valley-Eagan (RAVE) Clerical Association, effective July 1, 2025, through June 30, 2027. The agreement includes salary schedule increases for all clerical groups, increases to 403(b) matching, health insurance contribution changes by plan and employment year, and minor language updates.

Motion by Diamond, seconded by Williams, and carried, with seven members voting in favor and no members in opposition, to approve the 2025–27 collective bargaining agreement with the RAVE Clerical Association as presented.

Board Member and Superintendent Updates
Superintendent Bolsoni highlighted recent district events and community engagement. He commended students from Apple Valley, Eastview, and Eagan high schools who participated in the Unified Flag Football event, hosted by the Minnesota Vikings, Special Olympics, and TCO Performance Center, which celebrated inclusion and teamwork.

He wished good luck to the Eagan and Rosemount high school boys and girls soccer teams competing in the Sectional Finals at Rosemount High School Stadium, with both matches determining advancement to the state tournament.

Bolsoni thanked the community for supporting fall performing arts events and announced that Apple Valley High School's fall musical will open Nov. 7.

He also encouraged community participation in annual giving campaigns by supporting the District 196 Foundation, which provides weekend food bags, summer reading books, and musical instruments for students in need.

Finally, Bolsoni reminded residents that Election Day is Nov. 4, encouraging voters to learn about the Technology Levy Renewal and School Board election, with more information available at www.district196.org/vote.

Adjournment
Motion by Cerio, seconded by Gardner, and carried, with seven members voting in favor and no members in opposition, to adjourn at 7:26 p.m.

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Cory Johnson, School Board Chairperson

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Sakawdin Mohamed, School Board Clerk

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Minutes of the October 28, 2025, Special School Board Meeting**

Presenter(s): **Kristen Powell** Title(s): **Executive Assistant to the Superintendent and School Board**

Chairperson Cory Johnson called the special School Board meeting to order at 5:30 p.m. on Oct. 28, 2025, at the District Office.

Present: Robin Cerio, Leah Gardner (treasurer), Cory Johnson (chairperson), Jackie Magnuson, Sakawdin Mohamed (clerk; arrived at 5:31 p.m.), Anna Williams (vice chairperson), and Superintendent Michael Bolsoni. Absent: Catherine Diamond.

Approval of Agenda
Motion by Magnuson, seconded by Cerio and carried, with five members voting in favor and no member voting in opposition, to approve the agenda.

Student Engagement and Student Voice in District 196
Superintendent Bolsoni and Director of Secondary Education Eric Hansen led a discussion on the various levels of student engagement and student voice across District 196. They reviewed ways the district currently supports student leadership, advisory participation, and feedback, and explored strategies to further to elevate student voice and engagement at the district level.

District administration listened to feedback and ideas from Board members. The Board asked the administration to continue refining a plan for student participation at the Board level, based on the feedback and discussion. The Board emphasized developing a strategy that elevates authentic student voice, ensures diverse student representation, provides consistent opportunities for meaningful student input, and engages students as co-creators in developing the plan. Administration will report back.

Gardner left the meeting at 6:44 p.m.

Achievement and Integration Progress Report
Director of Equity and Inclusion, Virgil Jones, and Coordinator of Equity and Inclusion, Alyssa Bartosh, provided a progress report on the district's Achievement and Integration plan. They reviewed the district's accomplishments in the third year of its three-year plan to promote racial and economic integration, increase student achievement, and reduce academic disparities. The report, due to the Minnesota Department of Education in October, summarized outcomes and next steps.

Fiscal Year 2024-25 Annual Financial Audit Preview
Director of Finance and Operations Christopher Onyango-Robshaw presented a preview of the Fiscal Year 2024-25 Annual Financial Audit. It was noted that the audit is nearly complete and that the final results will be presented at the Nov. 10, 2025, School Board meeting. The presentation offered an overview of preliminary findings and an opportunity for Board questions before the formal report.

Director of Finance and Operations Christopher Onyango-Robshaw presented a preview of the Fiscal Year 2024-25 Annual Financial Audit. It was noted that the audit is nearly complete and that the final results will be

presented at the Nov. 10, 2025, School Board meeting. The presentation offered an overview of preliminary findings and an opportunity for Board questions before the formal report. Auditor feedback indicated that District 196 continues to demonstrate strong financial management practices. There are no reported audit findings and no Minnesota legal compliance findings.

Onyango-Robshaw summarized key financial outcomes within the General Fund:

- The unrestricted fund balance increased by $7 million, equivalent to the reduction in the assigned fund balance, resulting in an overall 0.7% increase to 14.8%.
- The restricted fund balance increased by $6 million, approximately half of which is attributable to the technology levy, reflecting strategic positioning pending election outcomes.
- Additional increases in restricted funds were associated with Read Act-related legislation.

Future considerations for financial decision-making include the marginal 0.7% fund balance increase at the conclusion of the fiscal year under audit, implementation of Paid Family and Medical Leave Act requirements beginning Jan. 1, the state's fiscal status, and the impact of unemployment insurance.

Johnson left the meeting at 7:24 p.m.
Gardner returned to the meeting at 7:34 p.m.

Adjournment
Motion by Mohamed, seconded by Magnuson and carried, with five members voting in favor and no member voting in opposition, to adjourn at 7:38 p.m.

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Cory Johnson, School Board Chairperson

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Sakawdin Mohamed, School Board Clerk

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Maintenance Support Employees Appreciation Week: Nov. 17-21, 2025**

Presenter(s): **Michael Bolsoni** Title(s): **Superintendent**

Background
District 196 celebrates Maintenance Support Employees Appreciation Week in conjunction with American Education Week and Education Support Professionals Day. In recognition of and appreciation for the excellent work they do, the administration recommends that the School Board approve the following resolution.

District 196 Maintenance Support Employees Appreciation Week

Whereas: There are more than 200 maintenance support employees who work in District 196 on a full- or part-time basis;

Whereas: Our maintenance support employees fill a variety of important positions in the district, including custodial aides, custodians, warehouse checkers, groundskeepers, truck drivers, mechanical specialists, building chiefs, and head groundskeepers;

Whereas: Our maintenance support employees help to provide a safe, secure, and clean environment, conducive to teaching and learning;

Whereas: Our maintenance support employees help protect the community's investment in school buildings, grounds, and equipment, and

Whereas: Our maintenance support employees work with students, parents, teachers, and administrators as a vital part of the District 196 team.

Therefore, be it resolved: The School Board of District 196, Rosemount-Apple Valley-Eagan Public Schools, hereby extends its appreciation to the maintenance support employees of District 196 for the vital role they play in educating, developing and inspiring students for lifelong success, and declares November 17-21, 2025 to be Maintenance Support Employees Appreciation Week in District 196.

Alternatives
1. Request changes to the resolution.
2. Do not approve the resolution.

Recommendation
Approve the resolution as presented.

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Gifts**

Presenter(s): **Christopher Onyango-Robshaw** Title(s): **Director of Finance and Operations**

Background
Bequests, donations, and gifts may be accepted by the School Board according to Administrative Regulation 703.5.1AR, Gifts. The list below itemizes gifts valued at $500 or more that were received by October 31, 2025.

DISTRICT GIFTS - $138,536.21

Gift	Intended Use	Received From	Received By
$1,420	Purchase uniforms for the girls' tennis team	AVHS Tennis Booster Club	Cory Hanson, athletics director, Apple Valley High School
$1,760	Purchase warm-up hoodies for girls' basketball	AVHS Girls Basketball Boosters	Cory Hanson, athletics director, Apple Valley High School
$5,000	Purchase athletic training supplies	Twin Cities Orthopedics/Infinite Health Collaborative, P.A.	Cory Hanson, athletics director, Apple Valley High School
$1,000	Purchase student incentives to support the PBIS initiative	Eastview Community Foundation	Andrea Engstrom, coordinator, Area Learning Center
$1,341.41	2024-25 Transportation expenses for boys' lacrosse	Eagan High School Boys Lacrosse Booster Club	Polly Reikowski, principal, Eagan High School
$5,367	Coaching stipend	Eagan High School Girls Cross Country Booster Club	Polly Reikowski, principal, Eagan High School
$10,734	Coaching stipend	Eagan High School Boys Cross Country Booster Club	Polly Reikowski, principal, Eagan High School
$1,500	Fall LDT strength coach	LDT Booster Club	Matt Percival, assistant principal/athletics director, Eastview High School
$4,680	Coaching stipend	Eastview High School Backcourt Club	Matt Percival, assistant principal/athletics director, Eastview High School
$29,113.14	Coaching stipends	Eastview Lightning Touchdown Club	Matt Percival, assistant principal/athletics director, Eastview High School
$24,000	Purchase microphones for the Performing Arts Center	Rosemount High School Foundation	Pete Roback, principal, Rosemount High School

$1,000	Enhance our students' educational experience by funding opportunities that enrich and broaden their understanding	Eastview Community Foundation	Lauren Haisting, principal, School of Environmental Studies
Yamaha Trombone (estimated value $500)	Band for All	Abby Frawley	Dan Wilharber, principal, Scott Highlands Middle School
Eastman Baritone (estimated value $750)	Band for All	Sarah Iqbal	Dan Wilharber, principal, Scott Highlands Middle School
Magestic Xylophone and Ludwig Practice Pad (estimated value $1,100)	Band for All	Craig and Margret Cahill	Dan Wilharber, principal, Scott Highlands Middle School
Olds Trumpet and Bach Stradivarius 43 Trumpet (estimated value $1,250)	Band for All	Bruce Miller	Dan Wilharber, principal, Scott Highlands Middle School
Magestic Xylophone and Pearl Snare Drum (estimated value $1,400)	Band for All	Tricia Matzek	Dan Wilharber, principal, Scott Highlands Middle School
Mapex Snare Drum and Ross Xylophone (estimated value $1,400)	Band for All	Scott and Kristin Schnuerle	Dan Wilharber, principal, Scott Highlands Middle School
$1,800	Random Acts of Kindness	Eastview Community Foundation	Dan Wilharber, principal, Scott Highlands Middle School
$750	4th grade Kindness retreat	Echo Park Boosters	Logan Schultz, principal, Echo Park Elementary School of Leadership, Engineering and Technology
$1,200	Coat hooks	Echo Park Boosters	Logan Schultz, principal, Echo Park Elementary School of Leadership, Engineering and Technology
$783.76	Purchase classroom supplies and instructional materials	Greenleaf Booster Association	Mandy Hill, principal, Greenleaf Elementary School

$506.05	Purchase instructional materials and supplies for first grade classrooms	Parkview Elementary PTO	Nicole Garcia, principal, Parkview Elementary School
$1,000	Support the Parkview Family Connections Night	Brian McDaniel and Jennie Bierlein	Nicole Garcia, principal, Parkview Elementary School
$1,000	Provide student equity for participation in events and support school learning	Eastview Community Foundation	Nicole Garcia, principal, Parkview Elementary School
$25,000	General building support	Shannon Park Site Council	Erik Davis, principal, Shannon Park Elementary School
$500	Purchase PBIS related supplies and celebrations	MN Assoc. for Children's Mental Health	Sara Stratton, principal, Southview Elementary School
$6,430.85	Purchase enrichment resources for students in all classrooms and field trip funding	Southview PTO	Sara Stratton, principal, Southview Elementary School
$6,250	Band for All	The District 196 Foundation	Jeremy Sorenson, director, Elementary Education

Alternatives
Do not accept some or all of the gifts.

Recommendation
Accept gifts totaling $138,536.21.

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Grants**

Presenter(s): **Christopher Onyango-Robshaw** Title(s): **Director of Finance and Operations**

Background
Grants may be accepted by the School Board according to Administrative Regulation 703.5.2AR, Grants. Below are grants valued at $500 or more that were received by the district as of October 31, 2025.

Grant	Intended Use	Received From	Received By
$37,514.56	Activities include education and training for parents experiencing homelessness about their rights and resources, professional development for educators and/or student services personnel to heighten understanding of needs, and emergency assistance resources needed to enable homeless children and youth to attend school.	Minnesota Department of Education	Stephanie Ochocki, student support coordinator, District Office

Alternatives
Do not accept the grants.

Recommendation
Accept the grants, as presented.

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Treasurer's Report September 2025**

Presenter(s): **Danny DuChene** Title(s): **Coordinator of Finance**

Background
Presented for approval is the district's treasurer's report for the month ending Sept. 30, 2025. There are no unusual activities to make note of in the report.

Alternatives
Do not approve the treasurer's report.

Recommendation
Approve the treasurer's report for the month ending Sept. 30, 2025.

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Treasurer's Report
For Period Ending September 30, 2025

FUND	TITLE	Beginning Balance 9/1/2025	Receipts	Disbursements	Payroll	Ending Balance 9/30/2025	
General Fund							
01	General Operating	253,084,617.24	79,710,606.64	(37,977,842.50)	(32,241,434.18)	262,575,947.20	
21	Special Education	(86,815,152.36)	14,885,363.95	(7,130,375.16)	(11,265,389.87)	(90,325,553.44)	
31	Q Compensation	(3,359,822.49)	503,775.84	(211,880.45)	(307,086.87)	(3,375,013.97)	
03	Transportation A/C	(2,631,999.51)	971,197.95	(3,134,612.23)	(797,359.44)	(5,592,773.23)	
05	Capital Exp. A/C	4,145,041.64	2,534.96	(955,409.75)	-	3,192,166.85	
13	LTFM	(685,286.36)	330,480.01	(2,843,659.02)	(41,817.35)	(3,240,282.72)	
50	Student Activities	338,253.48	51,405.72	(17,426.38)	-	372,232.82	
Special Revenue							
02	Food Service	11,131,006.40	1,052,576.51	(1,934,011.59)	(929,135.27)	9,320,436.05	
04	Community Svc	6,082,482.15	2,649,356.38	(915,560.39)	(1,160,701.49)	6,655,576.65	
Debt Service			-	-	-		
07	Debt Redemption	19,995,898.07	130,814.89	-	-	20,126,712.96	
47	OPEB Debt Service	-	-	-	-	-	
Building Funds							
06	Building Construction	(31.71)	-	-	-	(31.71)	
66	2023A Bonds	209,437,183.24	10,318,961.05	(20,755,753.24)	(4,475.82)	198,995,915.23	
Internal Service							
20	Severance Pay	11,987,963.68	-	-	-	11,987,963.68	
23	Self-Insured Health	11,056,576.04	1,415,494.38	(6,836,828.87)	-	5,635,241.55	
24	Self-Insured Dental	302,013.63	3,365.76	(49,861.82)	-	255,517.57	
Fiduciary Funds							
45	OPEB Trust	66,812,282.23	957,790.36	-	-	67,770,072.59	
		500,881,025.37	**112,983,724.40**	**(82,763,221.40)**	**(46,747,400.29)**	**484,354,128.08**	-

	9/30/2025	
Cash Accounts		
	151,973,505.72	
Investment Accounts		
	333,810,915.27	
		485,784,420.99
Reconciling Items		
Outstanding Checks/Acct-Pending Adjustments		
US Bank Operating	(1,352,661.27)	
US Bank Payroll	(84,349.36)	
Pending Transactions	6,717.72	
		(1,430,292.91)
	Grand Total	**484,354,128.08** -

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Summary of Claims September 2025**

Presenter(s): **Danny DuChene** Title(s): **Coordinator of Finance**

Background
Following is a summary of claims for September 2025.

	FUND	CLAIMS PAID
01	General Account	12,897,005.19
03	Transportation Account	2,548,855.32
05	Capital Expenditure Account	952,874.79
11	Miscellaneous School Budgets	236,680.67
13	Long-Term Facilities Maintenance	2,704,572.31
21	Special Education Account	2,968,366.78
31	Quality Compensation Account	100,937.15
39	LCTS Funds	1,133.33
	Sub-Total General Fund	22,410,425.54
02	Food Service Fund	1,521,487.74
04	Community Service Fund	460,974.88
07	Debt Service Fund	
23/24	Self-Insured Health and Dental	6,886,690.69
50	Student Activity Accounts	17,368.04
66	2023A Bonds	11,154,021.01
	Grand Total	$42,450,967.90

Alternatives
Do not approve one or more claims.

Recommendation
Approve claims for September 2025.

Claims Paid Register
for the Period between 09/01/25 and 09/30/25

Check Date	Check Number	Payment Type	Name	Check Amount
09/02/2025	3100001536	Wire Transfer	Aviben LLC	644,953.34
09/02/2025	3100001537	Wire Transfer	Delta Dental Plan Of Minnesota	10,128.99
09/02/2025	3100001538	Wire Transfer	Dept Of The Treasury	2,738,710.83
09/02/2025	3100001539	Wire Transfer	HealthPartners Inc	56,010.89
09/02/2025	3100001604	Wire Transfer	HealthPartners Inc	1,144,653.37
09/02/2025	3100001540	Wire Transfer	Office of Child Support Enforcement	2,343.09
09/02/2025	3100001541	Wire Transfer	OneBridge Benefits Inc	5,360.50
09/02/2025	3100001542	Wire Transfer	Progyny Inc	1,460.70
09/03/2025	3100001543	Wire Transfer	Ebert Construction	44,873.15
09/03/2025	3100001544	Wire Transfer	Edge Contracting Inc	1,026,353.58
09/03/2025	3100001545	Wire Transfer	Minnesota Department Of Revenue	435.65
09/03/2025	3100001546	Wire Transfer	Mn Dept Of Revenue	463,348.23
09/03/2025	3100001547	Wire Transfer	MN State Retirement System-Empower	33,427.92
09/05/2025	3130912	Check	Advanced Imaging Solutions-Mtka	3,091.90
09/05/2025	3130913	Check	Advanced Imaging Solutions-Saint Louis	4,955.00
09/05/2025	3130914	Check	Ali, Huda Musse	160.00
09/05/2025	3130915	Check	Allegro Choral Academy	17,930.00
09/05/2025	3130916	Check	Amaril Uniform Co	751.93
09/05/2025	3130917	Check	Amazon.com Sales Inc	20,496.89
09/05/2025	3130918	Check	Anderson, Clifford S	174.00
09/05/2025	3130919	Check	AoPS Incorporated	260.00
09/05/2025	3130920	Check	Apple Valley City of- Utility Billing Dept	36,335.26
09/05/2025	3130921	Check	Aqua Engineering Inc	1,034.75
09/05/2025	3130922	Check	Automated Logic-Twin Cities	4,260.00
09/05/2025	3130923	Check	B & H Photo Video	291.06
09/05/2025	3130924	Check	Bartek, Lawrence Charles	4,862.50
09/05/2025	3130925	Check	Bix Produce Company	2,512.39
09/05/2025	3130926	Check	Bland, David M	174.00
09/05/2025	3130927	Check	Bluum of Minnesota LLC	4,550.44
09/05/2025	3130928	Check	Bright Works	1,000.00
09/05/2025	3130929	Check	Buckholdt, Iliana	400.00
09/05/2025	3130930	Check	Burbach, Tricia A	65.00
09/05/2025	3130931	Check	Canon Financial Services Inc	18,643.77
09/05/2025	3130932	Check	Captivate Media + Consulting	1,833.33
09/05/2025	3130933	Check	Castillo, Jose O	174.00
09/05/2025	3130934	Check	Castillo, Marlene	80.00
09/05/2025	3130935	Check	CDW Government LLC	6,224.90
09/05/2025	3130936	Check	Cengage Learning Inc/Gale	944.39
09/05/2025	3130937	Check	Center for the Collaborative Classroom	3,348.00
09/05/2025	3130938	Check	Chavez, Carlos	160.00
09/05/2025	3130939	Check	Cintas Corporation No 2	1,278.46
09/05/2025	3130940	Check	Citi Cargo & Storage Co	75.00
09/05/2025	3130941	Check	Collins, Stephen	5,000.00
09/05/2025	3130942	Check	Colorado Heirloom Inc	132.66
09/05/2025	3130943	Check	Cornelius, Keith	174.00
09/05/2025	3130944	Check	Crosstown Mechanical Inc	3,794.62
09/05/2025	3130945	Check	Curriculum Associates Inc	3,291.20
09/05/2025	3130946	Check	Dakota Unlimited Inc	16,500.00
09/05/2025	3130947	Check	DCUE Dental Reimbursement Plan	201,377.55
09/05/2025	3130948	Check	DeltaMath Solutions Inc	3,910.00
09/05/2025	3130949	Check	Demco Inc	380.69
09/05/2025	3130950	Check	Discount School Supply	849.55
09/05/2025	3130951	Check	Doyle Security Products	4,480.59
09/05/2025	3130952	Check	ECM Publishers Inc	172.50
09/05/2025	3130953	Check	ECSI c/o Hunt Electric Corporation	671.88

Check Date	Check Number	Payment Type	Name	Check Amount
09/05/2025	3130954	Check	Edina Dance Team	320.00
09/05/2025	3130955	Check	Eide Bailly LLP	7,474.00
09/05/2025	3130956	Check	EL Education Inc	80,000.00
09/05/2025	3130957	Check	Elsmore Swim Shop	1,040.45
09/05/2025	3130958	Check	Flinn Scientific Inc	627.46
09/05/2025	3130959	Check	Follett Content Solutions LLC	53.02
09/05/2025	3130960	Check	Follett Software LLC	35,299.14
09/05/2025	3130961	Check	Franzwa, Brian	130.00
09/05/2025	3130962	Check	Game One	973.77
09/05/2025	3130963	Check	Giles, David C	420.00
09/05/2025	3130964	Check	Gold Medal	1,774.90
09/05/2025	3130965	Check	GoldCom Inc	402.50
09/05/2025	3130966	Check	Goodin Company	207.82
09/05/2025	3130967	Check	Gopher Sport	31,187.52
09/05/2025	3130968	Check	Gopher Wrestling Club	450.00
09/05/2025	3130969	Check	Grainger Inc	1,730.33
09/05/2025	3130970	Check	Graybar Electric Co Inc	4,972.80
09/05/2025	3130971	Check	Great Lakes Coca Cola Distribution	2,609.12
09/05/2025	3130972	Check	GS Direct Inc	4,703.34
09/05/2025	3130973	Check	Haas Musical Instrument Repair Inc	87.00
09/05/2025	3130974	Check	Haglund, Scott	65.00
09/05/2025	3130975	Check	Hetland, Jason	70.00
09/05/2025	3130976	Check	Hillyard- Minneapolis	1,763.85
09/05/2025	3130977	Check	Hooyo Tek LLC- Idil Omer	40.00
09/05/2025	3130978	Check	Houle, Thomas A	130.00
09/05/2025	3130979	Check	Hoyo, SBC	39,660.00
09/05/2025	3130980	Check	Ideal Printers Inc	5,947.00
09/05/2025	3130981	Check	Imperial Dade	26,368.40
09/05/2025	3130982	Check	Innovative Office Solutions	97,270.23
09/05/2025	3131095	Check	Intermediate District 917	46,658.10
09/05/2025	3130983	Check	ISD 191 Burnsville	1,285.00
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09/05/2025	3130988	Check	ISD 720 Shakopee	200.00
09/05/2025	3130989	Check	ISD 721 New Prague	175.00
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09/05/2025	3130994	Check	Julius B. Nelson & Sons Inc	5,755.00
09/05/2025	3130995	Check	JW Pepper & Son Inc	405.00
09/05/2025	3130996	Check	Kasper, Jessica	210.72
09/05/2025	3130997	Check	Keith M Merrick Co Inc	810.00
09/05/2025	3130998	Check	Kendell Intermediate Corporation	3,900.00
09/05/2025	3130999	Check	Kremer Services	4,725.18
09/05/2025	3131000	Check	Kromer PRO LLC	16,095.00
09/05/2025	3131001	Check	Krulich, Maria E	120.00
09/05/2025	3131002	Check	Lakeshore Learning Materials	178.00
09/05/2025	3131004	Check	Loffler Companies Inc	10,110.66
09/05/2025	3131005	Check	Lou-Chapple, Yen Yu	40.00
09/05/2025	3131006	Check	Mad Hatter Yoga And Wellness	1,215.00
09/05/2025	3131007	Check	Madison Natl Life Ins Co Inc	99,441.43
09/05/2025	3131008	Check	Marshall, James E, Jr	195.50

Check Date	Check Number	Payment Type	Name	Check Amount
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09/05/2025	3131011	Check	McPhillips Brothers Roofing Co	1,358.00
09/05/2025	3131012	Check	Medco Supply Company	420.30
09/05/2025	3131013	Check	Meyer, Jessica	280.00
09/05/2025	3131014	Check	Midwest Volleyball Warehouse	248.96
09/05/2025	3131015	Check	Mimeo.com Inc	2,085.00
09/05/2025	3131016	Check	Minnesota Community Ed. Association - MCEA	50.00
09/05/2025	3131017	Check	Minnesota Energy Resources Corp	2,688.88
09/05/2025	3131018	Check	Minnesota School Boards Association	210.00
09/05/2025	3131019	Check	Minnesota State High School League	3,670.00
09/05/2025	3131020	Check	MN Dept of Labor & Industry	225.00
09/05/2025	3131021	Check	Moore, James H	261.00
09/05/2025	3131022	Check	MP Nexlevel LLC	1,882.00
09/05/2025	3131023	Check	MTI Distributing Inc	812.59
09/05/2025	3131024	Check	Nardini Fire Equipment	6,033.40
09/05/2025	3131025	Check	Nasco	1,007.01
09/05/2025	3131026	Check	National Inventors Hall of Fame	5,880.00
09/05/2025	3131027	Check	Nelson, Alissa	214.00
09/05/2025	3131028	Check	Niche Visual LLC	1,745.00
09/05/2025	3131029	Check	Nutrislice Inc	7,737.12
09/05/2025	3131030	Check	Outdoor Images Inc	1,010.10
09/05/2025	3131031	Check	Paladin Technologies	2,399.38
09/05/2025	3131032	Check	Pan O Gold Baking Co	1,690.09
09/05/2025	3131033	Check	Phoenix School Counseling LLC	5,112.19
09/05/2025	3131034	Check	Printfly	356.97
09/05/2025	3131035	Check	Private Underground Locating	617.78
09/05/2025	3131036	Check	Punyko, Kelly	103.50
09/05/2025	3131037	Check	Raptor Technologies LLC	17,850.00
09/05/2025	3131038	Check	Really Good Stuff LLC	1,078.20
09/05/2025	3131039	Check	Red Eagle, Jeremy	150.00
09/05/2025	3131040	Check	Retrofit Companies Inc	320.30
09/05/2025	3131041	Check	Rieck, Nandi B	1,062.50
09/05/2025	3131042	Check	RJ Kool Midwest Inc	56,714.00
09/05/2025	3131043	Check	Rogers Athletic Company	100.00
09/05/2025	3131044	Check	Rosemount Saw & Tool	131.60
09/05/2025	3131045	Check	Sager, Autumn	150.00
09/05/2025	3131046	Check	Scan Air Filter Inc	1,052.90
09/05/2025	3131047	Check	Scenario Learning LLC	800.04
09/05/2025	3131048	Check	Schmeltzer, Joe	130.00
09/05/2025	3131049	Check	Schmitt Music Company	220.43
09/05/2025	3131050	Check	Scholastic Inc- Scholastic Magazines	962.50
09/05/2025	3131051	Check	School Specialty LLC	18,672.33
09/05/2025	3131052	Check	Schwab Vollhaber Lubratt Inc (SVL)	44,948.00
09/05/2025	3131053	Check	Schwanke, Mike A	298.26
09/05/2025	3131003	Check	Setter-Larsen, Sandra	181.36
09/05/2025	3131054	Check	SFM Mutual Insurance Co	44,592.00
09/05/2025	3131055	Check	Shi International Corp	202,410.00
09/05/2025	3131056	Check	Shred Right	18.85
09/05/2025	3131057	Check	Sign Producers Inc	5,656.00
09/05/2025	3131058	Check	Skogrand, Brant	810.00
09/05/2025	3131059	Check	Smith, Mark J	130.00
09/05/2025	3131060	Check	Sonova USA Inc	340.39
09/05/2025	3131061	Check	South Central Service Cooperative	4,542.00
09/05/2025	3131062	Check	South Washington County Schools District # 833	510.00

Check Date	Check Number	Payment Type	Name	Check Amount
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09/05/2025	3131065	Check	St Paul Beverage Solutions LLC	2,457.91
09/05/2025	3131066	Check	Steve Weiss Music	205.00
09/05/2025	3131067	Check	Summit Fire Protection Co	1,780.00
09/05/2025	3131068	Check	Sweetwater Sound LLC	3,372.64
09/05/2025	3131069	Check	Sy, Aimirou	174.00
09/05/2025	3131070	Check	Symmetry Energy Solutions	3,947.11
09/05/2025	3131071	Check	Tarpinian, Jason	174.00
09/05/2025	3131072	Check	Tauer, Mary R	65.00
09/05/2025	3131073	Check	Teacher's Discovery	86.97
09/05/2025	3131074	Check	Teaching Strategies LLC	5,975.00
09/05/2025	3131075	Check	Thinking Collaborative LLC	69.00
09/05/2025	3131076	Check	T-Mobile	74.46
09/05/2025	3131077	Check	Top 20 Training	485.10
09/05/2025	3131078	Check	Trane U.S. Inc	2,287.16
09/05/2025	3131079	Check	Tresona Multimedia LLC	2,200.00
09/05/2025	3131080	Check	Trio Supply Co	6,602.71
09/05/2025	3131081	Check	Tri-State Bobcat Inc	359.36
09/05/2025	3131082	Check	Turfwerks	146,001.00
09/05/2025	3131083	Check	United Translation Services LLC	193.28
09/05/2025	3131084	Check	Upper Lakes Foods Inc	139,433.30
09/05/2025	3131085	Check	Vent Guys	3,341.00
09/05/2025	3131086	Check	Wasche Commercial Finishes Inc	5,475.00
09/05/2025	3131087	Check	Welsh, Nickie	200.00
09/05/2025	3131088	Check	Western Hotel Supply/Tidmore Flags	888.80
09/05/2025	3131089	Check	Whitebear, Laverne	150.00
09/05/2025	3131090	Check	Xello Inc	899.00
09/05/2025	3131091	Check	Xtreme Pest Solutions	147.00
09/05/2025	3131092	Check	YMCA of the Greater Twin Cities	2,147.94
09/05/2025	3131093	Check	Youth Frontiers Inc	3,595.00
09/05/2025	3131094	Check	Zaner-Bloser Inc	1,639.00
09/08/2025	3100001548	Wire Transfer	Delta Dental Plan Of Minnesota	13,359.79
09/08/2025	3100001605	Wire Transfer	HealthPartners Inc	1,613,917.10
09/08/2025	3131062	Check	South Washington County Schools District # 833	-510.00
09/09/2025	3100001549	Wire Transfer	Bruber Financial Services Inc	12,474.45
09/09/2025	3100001550	Wire Transfer	IState Truck Inc	1,562,087.52
09/09/2025	3131096	Check	Mid America Business Systems & Equip Inc	10,646.11
09/10/2025	3100001551	Wire Transfer	Aviben LLC	162,500.00
09/10/2025	3100001552	Wire Transfer	Global Payments Inc	31,418.73
09/10/2025	3100001553	Wire Transfer	Knutson Construction	809,146.00
09/10/2025	3100001554	Wire Transfer	TriMark	305,640.01
09/11/2025	3100001598	Wire Transfer	Minnesota Public Employees Retire Association-PER	275,040.75
09/11/2025	3100001609	Wire Transfer	MN State Retirement System-Empower	142,475.87
09/11/2025	3100001599	Wire Transfer	MN Teachers Retirement Association	1,651,643.57
09/12/2025	3131097	Check	Able Concrete	50,180.00
09/12/2025	3131098	Check	Advanced Imaging Solutions-Mtka	676.68
09/12/2025	3131099	Check	Ali, Abdirahman	227.00
09/12/2025	3131100	Check	Allen, David Paul	420.00
09/12/2025	3131101	Check	Alliance For Liability And Property Services	519.41
09/12/2025	3131102	Check	Amazon.com Sales Inc	35,244.03
09/12/2025	3131103	Check	American National Red Cross & Its Constituent Chap	1,117.00
09/12/2025	3131104	Check	Amplify Education Inc	12,800.00
09/12/2025	3131105	Check	Apple Inc	1,299.00
09/12/2025	3131106	Check	Apple Valley High School Volleyball Booster Club	325.00

Check Date	Check Number	Payment Type	Name	Check Amount
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09/12/2025	3131108	Check	Aqua North Solutions	2,380.00
09/12/2025	3131109	Check	ASB Classroom	299.00
09/12/2025	3131110	Check	Aufderworld Corporation	41,750.00
09/12/2025	3131111	Check	Automated Logic-Twin Cities	570.00
09/12/2025	3131112	Check	Aviben LLC	1,248.84
09/12/2025	3131113	Check	Backlund, Mark	102.00
09/12/2025	3131114	Check	Balzer, Andrew	50.00
09/12/2025	3131115	Check	Barco Products LLC	3,628.87
09/12/2025	3131116	Check	Bauer Built Inc	12,991.01
09/12/2025	3131117	Check	Bauer, Colton	50.00
09/12/2025	3131118	Check	Beckman, Donna	120.00
09/12/2025	3131119	Check	Bell, Ryan	62.00
09/12/2025	3131120	Check	BellMetal Inc	320.00
09/12/2025	3131121	Check	Berhe, Tesfahun	40.00
09/12/2025	3131122	Check	Biehl, Daniel	50.00
09/12/2025	3131123	Check	Big Ink	2,095.00
09/12/2025	3131124	Check	Bix Produce Company	5,303.95
09/12/2025	3131125	Check	Blick Art Materials	1,937.35
09/12/2025	3131126	Check	Blom, Greta	33.48
09/12/2025	3131127	Check	Bluum of Minnesota LLC	138,475.58
09/12/2025	3131128	Check	Bly, Jeremy A	65.00
09/12/2025	3131129	Check	Bogarts Entertainment Center	4,571.25
09/12/2025	3131130	Check	Brambilla's Lease Systems Inc	9,432.00
09/12/2025	3131131	Check	Braun Intertec Corporation	6,400.00
09/12/2025	3131132	Check	Bridgewater Stone & Tile Inc	3,600.00
09/12/2025	3131133	Check	Briggs, Taylor C	50.00
09/12/2025	3131134	Check	Brink's Inc	447.95
09/12/2025	3131135	Check	Brownsworth Inc	4,357.33
09/12/2025	3131136	Check	Brunscheon, Tanner	50.00
09/12/2025	3131137	Check	BSN Sports LLC	5,151.84
09/12/2025	3131138	Check	Buckholdt, Iliana	560.00
09/12/2025	3131139	Check	Calculators Inc	478.52
09/12/2025	3131140	Check	Cale, Micah	130.00
09/12/2025	3131141	Check	Capstone	34,180.80
09/12/2025	3131142	Check	CEL Public Relations Inc	4,725.00
09/12/2025	3131143	Check	Cengage Learning Inc/Gale	46,039.64
09/12/2025	3131144	Check	Centerpoint Energy	1,775.93
09/12/2025	3131145	Check	Central Pro Supply	441.37
09/12/2025	3131146	Check	Chavez, Carlos	80.00
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09/12/2025	3131148	Check	Cintas Corporation No 2	489.77
09/12/2025	3131149	Check	Clary Business Machines Co	837.00
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09/12/2025	3131153	Check	Dickey, Nancy	55.00
09/12/2025	3131154	Check	Dickey, Roger S	70.00
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09/12/2025	3131157	Check	Eagan City Of- Utilities	2,319.94
09/12/2025	3131158	Check	ECM Publishers Inc	287.48
09/12/2025	3131159	Check	ECSI c/o Hunt Electric Corporation	84,168.00
09/12/2025	3131160	Check	Elsmore Swim Shop	1,144.80
09/12/2025	3131161	Check	Engler Images Photography	80.00

Check Date	Check Number	Payment Type	Name	Check Amount
09/12/2025	3131162	Check	Everdriven Technologies	193.00
09/12/2025	3131163	Check	Fastsigns Overland Park	199.91
09/12/2025	3131164	Check	Follett Content Solutions LLC	167,403.55
09/12/2025	3131165	Check	Foster, Sid	94.24
09/12/2025	3131166	Check	Friesen, Roxanne	300.00
09/12/2025	3131167	Check	Full Service Battery Inc	323.90
09/12/2025	3131168	Check	Gallagher Bassett Services Inc	7,167.50
09/12/2025	3131169	Check	General Parts LLC	851.14
09/12/2025	3131170	Check	General Printing- Global Printing & Packaging	626.27
09/12/2025	3131171	Check	Gerten's Greenhouses	304.98
09/12/2025	3131172	Check	Goodin Company	3,327.98
09/12/2025	3131173	Check	Grainger Inc	1,904.64
09/12/2025	3131174	Check	Graphic Design Inc	71.00
09/12/2025	3131175	Check	Grider, Daniel J	50.00
09/12/2025	3131176	Check	Groth Music	95.00
09/12/2025	3131177	Check	Hammer Sports LLC	240.00
09/12/2025	3131178	Check	Hanuschak, Oksana	40.00
09/12/2025	3131179	Check	Hardy, Richard G	50.00
09/12/2025	3131180	Check	Harold Gus Broman	314.00
09/12/2025	3131181	Check	Harris, Paul A	142.00
09/12/2025	3131182	Check	Hawkins Inc	764.82
09/12/2025	3131183	Check	Hazelden Publishing	64,000.00
09/12/2025	3131184	Check	Heifort, Michael J	117.00
09/12/2025	3131185	Check	Hernandez, Oswaldo	174.00
09/12/2025	3131186	Check	Hillstead, Charles H	50.00
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09/12/2025	3131188	Check	Hoglund Bus Co Inc	3,905.96
09/12/2025	3131189	Check	Holzwarth, Matt	130.00
09/12/2025	3131190	Check	Hooyo Tek LLC- Idil Omer	120.00
09/12/2025	3131191	Check	Horizon Commercial Pool Supply	557.99
09/12/2025	3131192	Check	Hotsy Minnesota	975.87
09/12/2025	3131193	Check	IAS Auto Glass Solutions Inc	500.00
09/12/2025	3131194	Check	Ideal Printers Inc	9,181.59
09/12/2025	3131195	Check	IdentiSys Incorporated	104.90
09/12/2025	3131196	Check	Image 360-Bloomington	95.75
09/12/2025	3131197	Check	Infinite Health Collaborative PA	550.00
09/12/2025	3131198	Check	Innovative Office Solutions	205,749.12
09/12/2025	3131357	Check	Intermediate District 917	3,570.53
09/12/2025	3131199	Check	Interstate Battery Of Minneapolis	6,838.42
09/12/2025	3131200	Check	Irish Ninja CSG	1,522.50
09/12/2025	3131201	Check	Iron Mountain Incorporated	830.35
09/12/2025	3131202	Check	ISD 194- Lakeville South High School	225.00
09/12/2025	3131203	Check	ISD 194-Lakeville North High School	225.00
09/12/2025	3131204	Check	ISD 720 Shakopee	375.00
09/12/2025	3131205	Check	ISD 721 New Prague	175.00
09/12/2025	3131206	Check	IState Truck Inc	13,642.83
09/12/2025	3131207	Check	IXL Learning	7,825.00
09/12/2025	3131208	Check	Johnson, Geoffrey R	50.00
09/12/2025	3131209	Check	Kaplan Early Learning Co	24,940.80
09/12/2025	3131210	Check	Karnick, Bruce	300.00
09/12/2025	3131211	Check	Keystone Interpreting Solution Inc	546.70
09/12/2025	3131212	Check	Kimani, Paul W	87.00
09/12/2025	3131213	Check	Knutson, Trevor	92.00
09/12/2025	3131214	Check	Krillan Inc	910.00
09/12/2025	3131215	Check	Krulich, Maria E	200.00

Check Date	Check Number	Payment Type	Name	Check Amount
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09/12/2025	3131217	Check	Kurita America Inc	5,116.68
09/12/2025	3131218	Check	Lakeshore Learning Materials	2,633.22
09/12/2025	3131219	Check	LaMotte, Austin J	92.00
09/12/2025	3131220	Check	Larson, Justin	70.00
09/12/2025	3131221	Check	Launstein, Emma K	300.00
09/12/2025	3131222	Check	Laursen Piano Service	158.00
09/12/2025	3131223	Check	Lessman, Mark	13,075.00
09/12/2025	3131224	Check	Loffler Companies Inc	8,668.84
09/12/2025	3131225	Check	Lou-Chapple, Yen Yu	40.00
09/12/2025	3131226	Check	Louis, Peter M	70.00
09/12/2025	3131227	Check	Luong, Joe	40.00
09/12/2025	3131228	Check	Mansfield Oil Co	29,251.06
09/12/2025	3131229	Check	Martinez, Mercedes	280.00
09/12/2025	3131230	Check	Mason, Robert	112.50
09/12/2025	3131231	Check	Mcdonough's Sewer Service Inc	347.80
09/12/2025	3131232	Check	McGregor, Collin	60.00
09/12/2025	3131233	Check	Metro Volleyball Official Association LLC	270.00
09/12/2025	3131234	Check	MFASCO Health and Safety Company	479.82
09/12/2025	3131235	Check	Mid States Laboratories Inc	155.00
09/12/2025	3131236	Check	Midamerica Productions	29,250.00
09/12/2025	3131237	Check	Midwest Bus Parts Inc	192.28
09/12/2025	3131238	Check	Midwest Language Solutions-Halima Abdulahi	1,360.00
09/12/2025	3131239	Check	Minnesota Association of Secretaries to the Principals	50.00
09/12/2025	3131240	Check	Minnesota Association of Student Leaders (MASL)	85.00
09/12/2025	3131241	Check	Minnesota Elementary School Principals Association	40.00
09/12/2025	3131242	Check	Minnesota Energy Resources Corp	508.83
09/12/2025	3131243	Check	Minnesota State High School Coaches Assoc	85.00
09/12/2025	3131244	Check	Minnesota State High School League	3,500.00
09/12/2025	3131245	Check	MK Music Repair	322.22
09/12/2025	3131246	Check	MP Nexlevel LLC	500.00
09/12/2025	3131247	Check	MTI Distributing Inc	760.73
09/12/2025	3131248	Check	Mulcahy Company Inc	3,766.00
09/12/2025	3131249	Check	Muska Electric Co	130.60
09/12/2025	3131250	Check	Nardini Fire Equipment	806.40
09/12/2025	3131251	Check	Nasco	1,137.76
09/12/2025	3131252	Check	North Central Bus & Equipment Inc	1,103.95
09/12/2025	3131253	Check	Northfield Lines Inc	3,739.96
09/12/2025	3131254	Check	Nsoseka Nichols, Bongsiysi	70.00
09/12/2025	3131255	Check	Oleyar, David	87.00
09/12/2025	3131256	Check	O'Reilly Auto Parts	258.66
09/12/2025	3131257	Check	Outdoor Images Inc	11,876.70
09/12/2025	3131258	Check	Paladin Technologies	146,736.98
09/12/2025	3131259	Check	Pan O Gold Baking Co	4,394.25
09/12/2025	3131260	Check	Paragon Visual LLC	2,963.19
09/12/2025	3131261	Check	Paulus, Scot	55.00
09/12/2025	3131262	Check	Perez, Lucciano	140.00
09/12/2025	3131263	Check	Peters, Hillary	1,247.40
09/12/2025	3131264	Check	Platform Athletics	1,500.00
09/12/2025	3131265	Check	Proforma	573.50
09/12/2025	3131266	Check	Promotion Select	1,311.00
09/12/2025	3131267	Check	Propio LS LLC	75.17
09/12/2025	3131268	Check	Pump and Meter Service Inc	536.03
09/12/2025	3131269	Check	Rak Construction	26,370.50
09/12/2025	3131270	Check	Ravella, Deepan	60.00

Check Date	Check Number	Payment Type	Name	Check Amount
09/12/2025	3131271	Check	Rawerts, Timothy F	184.00
09/12/2025	3131272	Check	RDF Enterprises Inc	880.00
09/12/2025	3131273	Check	Redetzke, Ryan	84.00
09/12/2025	3131274	Check	Remely, Stephen	50.00
09/12/2025	3131275	Check	Rent N Save Portable Services	4,857.81
09/12/2025	3131276	Check	Retrofit Companies Inc	323.70
09/12/2025	3131277	Check	Rickert, Dennis	87.00
09/12/2025	3131278	Check	Rochester 100 Inc	429.00
09/12/2025	3131279	Check	Rosemount City Of	420.97
09/12/2025	3131280	Check	Rucci, Joseph J	50.00
09/12/2025	3131281	Check	Ruiz, Bella	43.46
09/12/2025	3131282	Check	Schaefer, John H	209.00
09/12/2025	3131283	Check	Schletty, Kyle	50.00
09/12/2025	3131284	Check	Schmitt Music Company	2,849.00
09/12/2025	3131285	Check	School Nutrition Association	283.00
09/12/2025	3131286	Check	School Specialty LLC	1,350.86
09/12/2025	3131287	Check	Schultz, David L	117.00
09/12/2025	3131288	Check	Schulz, Reid T	130.00
09/12/2025	3131289	Check	Senbeta, Aster	120.00
09/12/2025	3131290	Check	Shibley, Jeremy M	117.00
09/12/2025	3131291	Check	Simms, Ann M	94.00
09/12/2025	3131292	Check	SkyNorth Software	1,367.00
09/12/2025	3131293	Check	Sonnenburg, Gary	92.00
09/12/2025	3131294	Check	Sourcewell	29,113.00
09/12/2025	3131358	Check	St Croix Lutheran High School Association	276.21
09/12/2025	3131295	Check	St Olaf College	600.00
09/12/2025	3131296	Check	St Paul Beverage Solutions LLC	16,451.88
09/12/2025	3131297	Check	Stiers, Erin N	84.00
09/12/2025	3131298	Check	Sullivan, Lamarr	92.00
09/12/2025	3131299	Check	Summit Fire Protection Co	4,482.00
09/12/2025	3131300	Check	Sunnyside Stables Inc	3,450.00
09/12/2025	3131301	Check	Super Duper Inc	351.74
09/12/2025	3131302	Check	Superior Automotive Of Apple Valley	79.92
09/12/2025	3131303	Check	Supreme School Supply	257.28
09/12/2025	3131304	Check	Swart, Jeremy	172.00
09/12/2025	3131305	Check	Sy, Aimirou	204.00
09/12/2025	3131306	Check	Tarpinian, Jason	87.00
09/12/2025	3131307	Check	Taylor Music	7,334.81
09/12/2025	3131308	Check	Thao, Tatum	55.00
09/12/2025	3131309	Check	The Caulkers Company Inc	6,100.00
09/12/2025	3131310	Check	The Print Shop	40.00
09/12/2025	3131311	Check	Thomson Reuters-West	1,281.00
09/12/2025	3131312	Check	Tobroxen, Dale	65.00
09/12/2025	3131313	Check	Toll Gas & Welding Supply	535.42
09/12/2025	3131314	Check	Torres, Cesar U	140.00
09/12/2025	3131315	Check	Trane U.S. Inc	2,251.96
09/12/2025	3131316	Check	Trio Supply Co	13,136.74
09/12/2025	3131317	Check	Tri-State Bobcat Inc	5,363.40
09/12/2025	3131318	Check	Truck Repair & Equip Co Inc	224.45
09/12/2025	3131319	Check	True Mechanical MN	71,833.30
09/12/2025	3131320	Check	Tuft, Jaiden	46.66
09/12/2025	3131321	Check	Tuft, Piper W	55.00
09/12/2025	3131322	Check	Twin Cities Elevator LLC dba Metro Elevator	101,743.00
09/12/2025	3131323	Check	Ugas, Maryan A	80.00
09/12/2025	3131324	Check	Uline	4,158.43

Check Date	Check Number	Payment Type	Name	Check Amount
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09/12/2025	3131326	Check	United Refrigeration Inc	116.20
09/12/2025	3131327	Check	United Translation Services LLC	2,374.40
09/12/2025	3131328	Check	Unlimited Supplies Inc	1,636.78
09/12/2025	3131329	Check	Upper Lakes Foods Inc	117,395.50
09/12/2025	3131330	Check	USCutter Inc	49.98
09/12/2025	3131331	Check	Utecht, Gregory R	140.00
09/12/2025	3131332	Check	Utecht, Jeffery M	135.00
09/12/2025	3131333	Check	Valley Images Photography	1,230.00
09/12/2025	3131334	Check	Vath, Jason	20.00
09/12/2025	3131335	Check	Vazquez, Carmen	880.00
09/12/2025	3131336	Check	VelocityEHS	5,773.94
09/12/2025	3131337	Check	Vent Fab Inc	590.00
09/12/2025	3131338	Check	Ventris Learning	230.00
09/12/2025	3131339	Check	Verizon Wireless	50.21
09/12/2025	3131340	Check	Virilio Alvardo Barbecho, Luis	69.00
09/12/2025	3131341	Check	W. E. Neal Slate Company	251.00
09/12/2025	3131342	Check	Warners Stellian	679.97
09/12/2025	3131343	Check	West Music Company Inc	148.10
09/12/2025	3131344	Check	Western Hotel Supply/Tidmore Flags	256.50
09/12/2025	3131345	Check	Wide Area Transportation Services Inc	3,318.84
09/12/2025	3131346	Check	Wild Rumpus Books	962.17
09/12/2025	3131347	Check	Windscapes	1,340.00
09/12/2025	3131348	Check	Winning Edge Seminars	1,500.00
09/12/2025	3131349	Check	Worm, Philip J	92.00
09/12/2025	3131350	Check	WTG Terrrazzo & Title Inc	9,750.00
09/12/2025	3131351	Check	Xpressmyself.com LLC	223.95
09/12/2025	3131352	Check	Xtreme Pest Solutions	934.00
09/12/2025	3131353	Check	Yang, AJ	115.00
09/12/2025	3131354	Check	Yang, Benjamin	87.00
09/12/2025	3131355	Check	YouScience	945.00
09/12/2025	3131356	Check	Zayo Group LLC	5,658.00
09/15/2025	9100009434	ACH	Achu, Margaret K	27.09
09/15/2025	9100009435	ACH	Andemar, Bailey	85.00
09/15/2025	9100009436	ACH	Baier, JoAnne K	50.00
09/15/2025	9100009437	ACH	Balvance, Katrina J B	112.56
09/15/2025	9100009438	ACH	Bates, Ashlee A	80.24
09/15/2025	9100009439	ACH	Bell-Kemp, Stephen G	24.08
09/15/2025	9100009440	ACH	Bender, Joelle C	36.89
09/15/2025	9100009441	ACH	Bent, Sarah J	30.24
09/15/2025	9100009442	ACH	Bergh, Colleen K	27.79
09/15/2025	9100009443	ACH	Bergland, Kim V	33.46
09/15/2025	9100009444	ACH	Besaw, Megan C	126.70
09/15/2025	9100009445	ACH	Bice, Kimberly J	134.96
09/15/2025	9100009446	ACH	Bicknell, Amanda L	17.98
09/15/2025	9100009447	ACH	Borman, Jay J	87.00
09/15/2025	9100009448	ACH	Braaten, Kimberly A	50.00
09/15/2025	9100009449	ACH	Brouchet, Kristy L	64.68
09/15/2025	9100009450	ACH	Brownson, Daniel P	42.70
09/15/2025	9100009452	ACH	Bruse, Khia S	63.14
09/15/2025	9100009544	ACH	Buchwald, Stacey E	132.93
09/15/2025	9100009453	ACH	Burger, John J	83.30
09/15/2025	3131359	Check	California State Disbursement Unit	132.50
09/15/2025	9100009454	ACH	Canino, Jenedee L	16.03
09/15/2025	9100009455	ACH	Carlson, Molly A	108.44

Check Date	Check Number	Payment Type	Name	Check Amount
09/15/2025	9100009456	ACH	Carrigan, Sara E	49.07
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09/15/2025	9100009458	ACH	Chuchna, Randal L	87.00
09/15/2025	9100009459	ACH	Craft, Adam C	35.28
09/15/2025	9100009460	ACH	Currie, Alexander	115.75
09/15/2025	9100009461	ACH	Davis, Kimberly S	19.81
09/15/2025	9100009462	ACH	Davison, Pamela J	9.49
09/15/2025	9100009451	ACH	Day, Jodi	59.29
09/15/2025	9100009463	ACH	Dayton, Nancy J	24.22
09/15/2025	3100001555	Wire Transfer	Delta Dental Plan Of Minnesota	5,328.77
09/15/2025	3100001556	Wire Transfer	Dept Of The Treasury	96,653.50
09/15/2025	9100009464	ACH	Desens, Corey C	23.24
09/15/2025	9100009465	ACH	Dolphy, Leia J	18.55
09/15/2025	9100009466	ACH	Dreisbach, Holli J	96.81
09/15/2025	9100009467	ACH	Egan, Andrea M	39.90
09/15/2025	9100009468	ACH	Ehleringer, Kerry Jo	12.95
09/15/2025	9100009469	ACH	Eidelbes, Zachary R	55.58
09/15/2025	9100009470	ACH	Emry, Julie A	42.42
09/15/2025	9100009471	ACH	Engberg, Lindsay M	91.00
09/15/2025	9100009472	ACH	Erickson, Karen	104.16
09/15/2025	9100009473	ACH	Erickson, Nicholas L	251.93
09/15/2025	9100009474	ACH	Faber, Jennifer L	35.21
09/15/2025	9100009475	ACH	Fick, Cheryl J	8.89
09/15/2025	9100009476	ACH	Fischbach, Cathy M	11.97
09/15/2025	9100009477	ACH	Fischer, Brian K	45.43
09/15/2025	9100009478	ACH	Fischer, Spencer R	198.24
09/15/2025	9100009479	ACH	Freeberg, Amy	43.40
09/15/2025	9100009480	ACH	Gagnon, Kevin C	30.17
09/15/2025	9100009481	ACH	Gaubert, Rita D	17.66
09/15/2025	9100009482	ACH	Gergen, Katie J	9.24
09/15/2025	9100009483	ACH	Germond, Lisa A	50.00
09/15/2025	9100009484	ACH	Gingras, Jessica L	21.63
09/15/2025	9100009485	ACH	Giusto, Cindy M	42.77
09/15/2025	9100009486	ACH	Glynn, Michelle K	27.65
09/15/2025	9100009487	ACH	Golembiesky, Christine M	179.00
09/15/2025	9100009488	ACH	Graff, Amy J	62.98
09/15/2025	9100009489	ACH	Groen, Anita Y	46.87
09/15/2025	3131360	Check	Gurstel Law Firm PC	311.50
09/15/2025	9100009490	ACH	Hansen, Eric J	206.78
09/15/2025	3100001606	Wire Transfer	HealthPartners Inc	951,536.85
09/15/2025	9100009491	ACH	Heberer, Katie P	102.48
09/15/2025	9100009492	ACH	Heier, Edward M	250.54
09/15/2025	9100009493	ACH	Henderson, Adriana M	200.54
09/15/2025	9100009494	ACH	Henning, Kristen A	19.86
09/15/2025	9100009495	ACH	Hentges, Jadee J	66.92
09/15/2025	9100009496	ACH	Hiller, Karen J	39.99
09/15/2025	9100009497	ACH	Hilligoss, Simone S	46.60
09/15/2025	9100009498	ACH	Holman, Katie M	32.13
09/15/2025	9100009499	ACH	Hooper, Alecia K	32.62
09/15/2025	9100009500	ACH	Hosek, Nicole M	61.62
09/15/2025	9100009501	ACH	Hubley, Kayla C	23.45
09/15/2025	9100009502	ACH	Hullerus, Benjamin D	43.40
09/15/2025	9100009503	ACH	Illetschko, Lori A	54.99
09/15/2025	3131361	Check	ISD 196 Support Staff Assn	1,986.25
09/15/2025	9100009504	ACH	Jansen, Marta R	23.17

Check Date	Check Number	Payment Type	Name	Check Amount
09/15/2025	9100009505	ACH	Johnson, Nicole M	147.82
09/15/2025	9100009506	ACH	Jones, Virgil E	113.40
09/15/2025	9100009507	ACH	Jorgenson, Shannon E	47.46
09/15/2025	9100009508	ACH	Kasper, Molly L	69.75
09/15/2025	9100009509	ACH	Katzenmeyer, Laurie Jo	30.24
09/15/2025	9100009510	ACH	Keating, Deidi M	36.03
09/15/2025	9100009511	ACH	Kirschenheiter, Paula S	12.25
09/15/2025	9100009512	ACH	Kleven, Kari G	7.00
09/15/2025	3100001557	Wire Transfer	Knutson Construction	451,406.00
09/15/2025	9100009513	ACH	Kolpin, Amanda S	38.22
09/15/2025	9100009514	ACH	Krengel, Sheryl M	12.00
09/15/2025	9100009515	ACH	Kretchman, Elise M	47.99
09/15/2025	9100009516	ACH	Langworthy, Mary L	145.03
09/15/2025	9100009517	ACH	Larson, Andrea N	34.72
09/15/2025	9100009518	ACH	Larson, Ross R	231.50
09/15/2025	9100009519	ACH	Leake, Joel D	140.84
09/15/2025	9100009520	ACH	Lian, Jocelyn M	53.48
09/15/2025	9100009521	ACH	Lind, Eric M	139.37
09/15/2025	9100009522	ACH	Lindstrom, Nicole I	58.59
09/15/2025	9100009523	ACH	Liu, Jia	50.00
09/15/2025	9100009524	ACH	Mahlow, Michael T	120.40
09/15/2025	9100009525	ACH	Martin, Mike H	42.21
09/15/2025	9100009526	ACH	McCarthy, Sandra M	46.64
09/15/2025	9100009527	ACH	Meckley, Gary E	65.00
09/15/2025	9100009528	ACH	Melvin, Tami K	55.02
09/15/2025	3131362	Check	Messerli & Kramer	220.88
09/15/2025	9100009529	ACH	Milbauer, Jill M	9.67
09/15/2025	9100009530	ACH	Milne, Claire	392.64
09/15/2025	9100009531	ACH	Mitchell, Angela M	70.70
09/15/2025	9100009532	ACH	Morgan, Denise A	43.54
09/15/2025	9100009533	ACH	Morreau, Teija M E	55.16
09/15/2025	9100009534	ACH	Mustafa, Mahubeh Mt	76.46
09/15/2025	3131363	Check	North Dakota Dept HS - Child Support	295.00
09/15/2025	9100009535	ACH	Ochocki, Stephanie P	78.33
09/15/2025	3100001558	Wire Transfer	Office of Child Support Enforcement	4,797.50
09/15/2025	9100009536	ACH	Onyango-Robshaw, Christopher P	70.21
09/15/2025	9100009537	ACH	Osthus, Scott C	11.27
09/15/2025	9100009538	ACH	Otte-Phillips, Sarah L	140.28
09/15/2025	3131367	Check	Paladin Technologies	72,858.02
09/15/2025	9100009539	ACH	Palmer, Carli C	91.31
09/15/2025	9100009539	ACH	Palmer, Carli C	-91.31
09/15/2025	9100009540	ACH	Peschiutta, David R	87.00
09/15/2025	9100009541	ACH	Peterson, Pamela K	752.27
09/15/2025	9100009542	ACH	Powell, Kristen L	16.38
09/15/2025	9100009543	ACH	Prigge, Ricki A	166.46
09/15/2025	9100009545	ACH	Raasch, Tyra H	39.27
09/15/2025	9100009546	ACH	Rahlf, Kari L	388.99
09/15/2025	9100009547	ACH	Raimann, Ann M	27.09
09/15/2025	3131364	Check	Riverview Law Office PLLC	276.72
09/15/2025	3131365	Check	Rodenburg Law Firm	137.87
09/15/2025	9100009548	ACH	Rovnak, Amanda M	47.95
09/15/2025	9100009549	ACH	Ryburn, Chad T	158.54
09/15/2025	9100009550	ACH	Sagmoen, Randy W	65.00
09/15/2025	9100009551	ACH	Samaraka, Sarah J	82.60
09/15/2025	9100009552	ACH	Saulter, Reshard M	1,608.15

Check Date	Check Number	Payment Type	Name	Check Amount
09/15/2025	9100009553	ACH	Schafer, Rhonda C	44.39
09/15/2025	9100009554	ACH	Schiltz, Amanda M	177.59
09/15/2025	9100009555	ACH	Schmidt, Amy K	43.14
09/15/2025	9100009556	ACH	Schneibel, Laurie J	43.75
09/15/2025	9100009557	ACH	Schneider, Jeff M	155.00
09/15/2025	9100009558	ACH	Schwartz, Kimberly Jane	19.74
09/15/2025	9100009559	ACH	Scott, Alison J	92.26
09/15/2025	9100009560	ACH	Shadoin, Amanda	17.22
09/15/2025	9100009561	ACH	Sisson, Allison R	146.09
09/15/2025	9100009562	ACH	Springmeyer, Heidi L	103.04
09/15/2025	9100009563	ACH	Stark, Kelly A	87.00
09/15/2025	9100009564	ACH	Stok, Beth A	43.40
09/15/2025	9100009565	ACH	Stromberg, Katie J	21.21
09/15/2025	9100009566	ACH	Swanson, Angela J	50.00
09/15/2025	9100009567	ACH	Swiecichowski, Janet E	50.54
09/15/2025	9100009568	ACH	Taylor III, Thomas Gould	142.80
09/15/2025	9100009569	ACH	Taylor, Chelsey L	184.81
09/15/2025	3131366	Check	Teamsters Local 320	672.00
09/15/2025	9100009570	ACH	Tejera, Lynette	88.48
09/15/2025	9100009571	ACH	Thompson, Michelle R	42.63
09/15/2025	9100009572	ACH	Tichy, Roberta M	4.90
09/15/2025	9100009573	ACH	Tilstra, Kristine A	71.72
09/15/2025	9100009574	ACH	Tousignant, Melissa Kay	19.32
09/15/2025	9100009575	ACH	Turgeon, Lisa M	307.79
09/15/2025	9100009576	ACH	Twaha, Leo, Jr	87.00
09/15/2025	3100001559	Wire Transfer	US Bank National Association	3,571.73
09/15/2025	9100009577	ACH	Vogel, Nicholas J	66.49
09/15/2025	9100009578	ACH	Weber, Bridget A	13.65
09/15/2025	9100009579	ACH	Willmott, Sarah L	13.09
09/15/2025	9100009580	ACH	Witham, Anna V	18.98
09/15/2025	9100009581	ACH	Witte, Breana E	81.20
09/15/2025	9100009582	ACH	Wohlwend, Alexander E	17.85
09/15/2025	9100009583	ACH	Wollenburg, Charlotte N	27.23
09/16/2025	3100001560	Wire Transfer	Aviben LLC	902,913.76
09/16/2025	3100001561	Wire Transfer	Dept Of The Treasury	3,061,162.18
09/16/2025	3100001562	Wire Transfer	Marschall Line Inc	597,779.47
09/16/2025	3100001563	Wire Transfer	Mn Dept Of Revenue	15,538.97
09/16/2025	3100001564	Wire Transfer	MN State Retirement System-Empower	47,600.17
09/16/2025	3100001565	Wire Transfer	OneBridge Benefits Inc	7,213.00
09/16/2025	3100001603	Wire Transfer	OneBridge Benefits Inc	8,931.00
09/17/2025	3100001566	Wire Transfer	Minnesota Department Of Revenue	691.94
09/17/2025	3100001567	Wire Transfer	Mn Dept Of Revenue	521,085.80
09/18/2025	3100001568	Wire Transfer	HealthPartners Inc	12,744.95
09/18/2025	3131675	Check	Shepherd of the Valley Lutheran Church	600.00
09/18/2025	3131676	Check	Shepherd of the Valley Lutheran Church	650.00
09/18/2025	3100001569	Wire Transfer	Tumbleweed Press Inc	10,500.00
09/18/2025	3100001569	Wire Transfer	Tumbleweed Press Inc	-10,500.00
09/18/2025	668243	Wire Transfer	Tumbleweed Press Inc	10,500.00
09/19/2025	3131368	Check	5 Star Striping	25,360.00
09/19/2025	3131369	Check	A&M Construction Inc	41,802.20
09/19/2025	3131370	Check	Abbas, Noah G	315.00
09/19/2025	3131371	Check	Able Concrete	22,915.00
09/19/2025	3131372	Check	Adams, Sherman G	174.00
09/19/2025	3131373	Check	Ahimsa LLC	14,100.75
09/19/2025	3131374	Check	Ali, Hodan I	120.00

Check Date	Check Number	Payment Type	Name	Check Amount
09/19/2025	3131375	Check	All State Communications Inc	10,000.00
09/19/2025	3131376	Check	Aloft Transitions	23,000.00
09/19/2025	3131377	Check	Alpha Video & Audio Inc	549.55
09/19/2025	3131378	Check	Alternative Business Furniture Inc	10,267.82
09/19/2025	3131379	Check	Amaril Uniform Co	890.27
09/19/2025	3131380	Check	Amazon.com Sales Inc	25,559.37
09/19/2025	3131381	Check	Anchor Audio Outlet	941.50
09/19/2025	3131382	Check	Anchor Paper Company	2,374.09
09/19/2025	3131383	Check	Apple Inc	12,781.00
09/19/2025	3131384	Check	Apple Valley City of- Utility Billing Dept	4,817.26
09/19/2025	3131385	Check	Aqua Engineering Inc	1,400.00
09/19/2025	3131386	Check	ARK Products LLC	461.69
09/19/2025	3131387	Check	Armbruster, Chad	400.00
09/19/2025	3131388	Check	ASL Interpreting Services Inc	294.00
09/19/2025	3131389	Check	AT&T Mobility II LLC	137.95
09/19/2025	3131390	Check	Automated Logic-Twin Cities	3,440.00
09/19/2025	3131391	Check	Awards Direct LLC	60.13
09/19/2025	3131392	Check	B & H Photo Video	1,532.95
09/19/2025	3131393	Check	Banks, Joshua C	184.00
09/19/2025	3131394	Check	Bauer Built Inc	10,237.25
09/19/2025	3131395	Check	Benson, Joshua	209.00
09/19/2025	3131396	Check	Best Buy Business Advantage Acct	796.54
09/19/2025	3131397	Check	Biehl, Daniel	92.00
09/19/2025	3131398	Check	Big Ink	5,801.00
09/19/2025	3131399	Check	Bix Produce Company	37,981.49
09/19/2025	3131400	Check	Bland, David M	174.00
09/19/2025	3131401	Check	Blick Art Materials	215.23
09/19/2025	3131402	Check	Bluum of Minnesota LLC	17,052.85
09/19/2025	3131403	Check	Bothun, Dylan	184.00
09/19/2025	3131404	Check	Boundless Assistive Technology LLC	2,272.00
09/19/2025	3131405	Check	Brand Farms	5,040.00
09/19/2025	3131406	Check	Braun Intertec Corporation	8,250.00
09/19/2025	3131407	Check	Breanna Kunkel	3,007.55
09/19/2025	3131408	Check	Bridgewater Stone & Tile Inc	900.00
09/19/2025	3131409	Check	Bright Works	75.00
09/19/2025	3131410	Check	Brown's Ice Cream	924.12
09/19/2025	3131411	Check	Brownsworth Inc	20,405.77
09/19/2025	3131412	Check	Buchta, Jason	130.00
09/19/2025	3131413	Check	Buckholdt, Iliana	160.00
09/19/2025	3131414	Check	Building Controls & Solutions	6,391.83
09/19/2025	3131415	Check	Burnsville City Of	885.18
09/19/2025	3131416	Check	Burrows, Tiffany	44.35
09/19/2025	3131417	Check	Business Essentials	2,844.80
09/19/2025	3131418	Check	Byrdseed LLC	4,299.00
09/19/2025	3131419	Check	C and S Management Company Inc	11,789.50
09/19/2025	3131420	Check	Carey, Patrick	130.00
09/19/2025	3131421	Check	Carroll, James P	150.00
09/19/2025	3131422	Check	Carruthers, Paris	25.00
09/19/2025	3131423	Check	Cary Specialized Services Inc	100,462.50
09/19/2025	3131424	Check	Castillo, Marlene	40.00
09/19/2025	3131425	Check	CDW Government LLC	1,393.05
09/19/2025	3131426	Check	Cengage Learning Inc/Gale	143,467.90
09/19/2025	3131427	Check	Central Farm Services	9,800.00
09/19/2025	3131428	Check	CenturyLink	506.00
09/19/2025	3131429	Check	CenturyLink	80.52

Check Date	Check Number	Payment Type	Name	Check Amount
09/19/2025	3131430	Check	CFS Interiors & Flooring	96,322.64
09/19/2025	3131431	Check	Christensen, Erik J	130.00
09/19/2025	3131432	Check	Churchill, Adam	130.00
09/19/2025	3131433	Check	CI Sport Inc	3,143.90
09/19/2025	3131434	Check	Cintas Corporation No 2	3,148.61
09/19/2025	3131435	Check	Cintas First Aid & Safety	80.06
09/19/2025	3131436	Check	Citi Cargo & Storage Co	832.50
09/19/2025	3131437	Check	Cole Papers Inc	12,411.00
09/19/2025	3131438	Check	Collaborative Student Transportation LLC	4,654.41
09/19/2025	3131439	Check	Communication And Theater Assn Of Minnesota	150.00
09/19/2025	3131440	Check	Continental Clay Company	166.34
09/19/2025	3131441	Check	Cornelius, Keith	87.00
09/19/2025	3131442	Check	Corporate Mechanical Inc	3,187.62
09/19/2025	3131443	Check	Crisis Prevention Institute Inc	14,573.32
09/19/2025	3131444	Check	Cropsey, Cameron W	92.00
09/19/2025	3131445	Check	Cropsey, Patrick	50.00
09/19/2025	3131446	Check	Crosstown Mechanical Inc	3,794.98
09/19/2025	3131447	Check	Culligan Soft Water Service Company	1,036.40
09/19/2025	3131448	Check	Custom Education Solutions	3,754.40
09/19/2025	3131449	Check	Dark Knight Solutions	350.00
09/19/2025	3131450	Check	DC Annis Sewer	2,079.00
09/19/2025	3131451	Check	DCUE Dental Reimbursement Plan	15,721.60
09/19/2025	3131452	Check	Decker Equipment/Schoolfix	2,612.76
09/19/2025	3131453	Check	Derosier, Jamie	174.00
09/19/2025	3131454	Check	Designed Glass	830.02
09/19/2025	3131455	Check	Dickey, Roger S	140.00
09/19/2025	3131456	Check	Dignen, Gilbert Carl	100.00
09/19/2025	3131457	Check	Discount School Supply	40.19
09/19/2025	3131458	Check	Dogan, Ibrahim	140.00
09/19/2025	3131459	Check	Doyle Security Products	4,223.03
09/19/2025	3131460	Check	Dye, Bryan	174.00
09/19/2025	3131461	Check	Eagan City Of- Utilities	11,270.24
09/19/2025	3131462	Check	ECSI c/o Hunt Electric Corporation	10,750.98
09/19/2025	3131463	Check	Edmond, Laura	101.30
09/19/2025	3131464	Check	Eizley Landscapes	10,919.00
09/19/2025	3131465	Check	Express Window Fashions	384.00
09/19/2025	3131466	Check	FASE Inc	436.00
09/19/2025	3131467	Check	Ferry, Matt	400.00
09/19/2025	3131468	Check	Field Environmental Consulting Inc	11,496.00
09/19/2025	3131469	Check	Field, Jamie	115.50
09/19/2025	3131470	Check	FieldTurf USA Inc	1,854.00
09/19/2025	3131471	Check	Firkus, Benjamin	400.00
09/19/2025	3131472	Check	FIRST	8,459.70
09/19/2025	3131473	Check	Flinn Scientific Inc	102.60
09/19/2025	3131474	Check	FLR Sanders Inc	2,548.00
09/19/2025	3131475	Check	Fluegel Elevator Inc	406.70
09/19/2025	3131476	Check	Follett Content Solutions LLC	275.26
09/19/2025	3131477	Check	Follett Software LLC	50,143.99
09/19/2025	3131478	Check	Friesen, Roxanne	225.00
09/19/2025	3131479	Check	Frontier Communications	132.48
09/19/2025	3131480	Check	Frontier Communications	3,037.19
09/19/2025	3131481	Check	Fun And Function	1,253.59
09/19/2025	3131482	Check	Game One	560.25
09/19/2025	3131483	Check	Goodin Company	13,705.56
09/19/2025	3131484	Check	Gopher Sport	591.66

Check Date	Check Number	Payment Type	Name	Check Amount
09/19/2025	3131485	Check	Gophermods	4,202.00
09/19/2025	3131486	Check	Graham, Rob	55.00
09/19/2025	3131487	Check	Grainger Inc	411.22
09/19/2025	3131488	Check	Graphic Design Inc	2,034.00
09/19/2025	3131489	Check	Great River Automation LLC	462.50
09/19/2025	3131490	Check	Grider, Daniel J	92.00
09/19/2025	3131491	Check	Groth Music	3,396.30
09/19/2025	3131492	Check	Haas Musical Instrument Repair Inc	575.20
09/19/2025	3131493	Check	Haggstrom, Ronald C	55.00
09/19/2025	3131494	Check	Hammer Sports LLC	240.00
09/19/2025	3131495	Check	Hardy, Richard G	92.00
09/19/2025	3131496	Check	Hartwell, Josh J	174.00
09/19/2025	3131497	Check	Hawkins Inc	1,196.50
09/19/2025	3131498	Check	Heiges, Neil	80.00
09/19/2025	3131499	Check	Henry Schein	772.50
09/19/2025	3131500	Check	Hentges Glass Co	26,396.70
09/19/2025	3131501	Check	Hetland, Jason	100.00
09/19/2025	3131502	Check	Hillyard- Minneapolis	18,518.96
09/19/2025	3131503	Check	Hoffman Cabinets	5,039.00
09/19/2025	3131504	Check	Hoglund Bus Co Inc	3,433.26
09/19/2025	3131505	Check	Horgan, Roxanne	15.45
09/19/2025	3131506	Check	House Of Print	33,025.00
09/19/2025	3131507	Check	Howies Hockey Inc	992.43
09/19/2025	3131508	Check	ICC Restoration Cleaning Services	18,452.18
09/19/2025	3131509	Check	IdentiSys Incorporated	2,200.02
09/19/2025	3131510	Check	Imperial Dade	53,067.88
09/19/2025	3131511	Check	Impression Signs and Graphics Corporation	260.00
09/19/2025	3131512	Check	Indelco Plastics Corp	191.34
09/19/2025	3131513	Check	Infinite Health Collaborative PA	150.00
09/19/2025	3131514	Check	INGCO International	338.00
09/19/2025	3131515	Check	Innovative Office Solutions	13,698.84
09/19/2025	3131516	Check	Interstate Battery Of Minneapolis	1,350.76
09/19/2025	3131517	Check	Irish Sports Dome	420.00
09/19/2025	3131518	Check	ISD 112 Eastern Carver County	450.00
09/19/2025	3131519	Check	ISD 12 Centennial	600.00
09/19/2025	3131520	Check	ISD 191 Burnsville	440.00
09/19/2025	3131521	Check	ISD 192 Farmington	200.00
09/19/2025	3131522	Check	ISD 194-Lakeville North High School	375.00
09/19/2025	3131523	Check	ISD 200 Hastings	270.00
09/19/2025	3131524	Check	ISD 272 Eden Prairie	500.00
09/19/2025	3131525	Check	ISD 279 Osseo	300.00
09/19/2025	3131526	Check	ISD 281 Robbinsdale	15,260.77
09/19/2025	3131527	Check	ISD 535 Rochester	754.50
09/19/2025	3131528	Check	ISD 656 Faribault	250.00
09/19/2025	3131529	Check	IState Truck Inc	9,335.97
09/19/2025	3131530	Check	IXL Learning	3,182.50
09/19/2025	3131531	Check	Jimenez de Peralta, Carmita S	40.00
09/19/2025	3131532	Check	John Henry Foster Minnesota Inc	794.67
09/19/2025	3131533	Check	Johnstone Supply	2,202.18
09/19/2025	3131534	Check	Junior Achievement of the Upper Midwest Inc	890.00
09/19/2025	3131535	Check	JW Pepper & Son Inc	3,929.71
09/19/2025	3131536	Check	Kamish Excavating Inc	42,837.40
09/19/2025	3131537	Check	Kasper, Angela	200.00
09/19/2025	3131538	Check	Kendell Intermediate Corporation	4,000.00
09/19/2025	3131539	Check	Khakural, Ana	80.00

Check Date	Check Number	Payment Type	Name	Check Amount
09/19/2025	3131540	Check	Khan, Jessica	74.95
09/19/2025	3131541	Check	Kiewatt, Fred J	117.00
09/19/2025	3131542	Check	Korte, Steve	87.00
09/19/2025	3131543	Check	Kristjanson, Kevin	20.20
09/19/2025	3131544	Check	Krulich, Maria E	1,280.00
09/19/2025	3131545	Check	Krull, Melissa M	16,000.00
09/19/2025	3131546	Check	Kully Supply Inc	522.07
09/19/2025	3131547	Check	Lakeshore Learning Materials	2,038.66
09/19/2025	3131548	Check	LaMotte, Austin J	92.00
09/19/2025	3131549	Check	Larson, Ron	150.00
09/19/2025	3131550	Check	Legacy Production Group LLC	1,200.00
09/19/2025	3131551	Check	Lightning Disposal Inc	1,825.67
09/19/2025	3131552	Check	Literacy Resources (dba Heggerty)	6,199.36
09/19/2025	3131553	Check	LNG Lanscapes LLC	28,905.48
09/19/2025	3131554	Check	Loffler Companies Inc	10,257.89
09/19/2025	3131555	Check	Losinski, Andres	84.00
09/19/2025	3131556	Check	Louis, John E	70.00
09/19/2025	3131557	Check	Mace, Kyle	92.00
09/19/2025	3131558	Check	Malhotra, Richa	271.76
09/19/2025	3131559	Check	Mann, Kevin L	92.00
09/19/2025	3131560	Check	Martinez, Mercedes	220.00
09/19/2025	3131561	Check	Mattison, Scot	87.00
09/19/2025	3131562	Check	McGregor, Collin	85.00
09/19/2025	3131563	Check	McMaster-Carr Supply Company	309.80
09/19/2025	3131564	Check	Medco Supply Company	968.52
09/19/2025	3131565	Check	Medina, Vanessa O	80.00
09/19/2025	3131566	Check	Metro Garage Door Company	1,640.00
09/19/2025	3131567	Check	Metro Volleyball Official Association LLC	540.00
09/19/2025	3131568	Check	Midwest Bus Parts Inc	185.60
09/19/2025	3131569	Check	Midwest Educational Consultants Inc	2,320.00
09/19/2025	3131570	Check	Midwest Language Solutions-Halima Abdulahi	80.00
09/19/2025	3131571	Check	Midwest Mechanical Solutions	4,783.54
09/19/2025	3131572	Check	Minnesota Association of Secondary School Principal	885.00
09/19/2025	3131573	Check	Minnesota Elite Assigning LLC	1,753.00
09/19/2025	3131574	Check	Minnesota Energy Resources Corp	5,780.79
09/19/2025	3131575	Check	Minnesota Occupational Health	8,044.00
09/19/2025	3131576	Check	Minnesota Roadways Co	19,311.04
09/19/2025	3100001601	Wire Transfer	Minnesota Roadways Co	267,115.42
09/19/2025	3131577	Check	Minnesota State High School Math League	700.00
09/19/2025	3131578	Check	MN Dept of Labor & Industry	2,165.00
09/19/2025	3132805	Check	Mn Dept Of Revenue	10,388.00
09/19/2025	3100001600	Wire Transfer	Mn Dept Of Revenue	10,388.00
09/19/2025	3132805	Check	Mn Dept Of Revenue	-10,388.00
09/19/2025	3131579	Check	MP Nexlevel LLC	27,105.00
09/19/2025	3131580	Check	NAC Mechanical and Electrical	8,839.75
09/19/2025	3131581	Check	Napa Auto Parts	829.86
09/19/2025	3131582	Check	Nardini Fire Equipment	2,776.30
09/19/2025	3131583	Check	National Speech & Debate Association	48.00
09/19/2025	3131584	Check	Neo Electrical Solutions LLC	2,749.49
09/19/2025	3131585	Check	Nesvig, Mark	92.00
09/19/2025	3131586	Check	Neuman, Michael A	94.00
09/19/2025	3131587	Check	Nitti Sanitation Inc	72,589.97
09/19/2025	3131588	Check	North Central Bus & Equipment Inc	1,667.95
09/19/2025	3131589	Check	Northwest Tae kwon Do Institute Inc	4,344.00
09/19/2025	3131590	Check	NSAV Solutions	276.48

Check Date	Check Number	Payment Type	Name	Check Amount
09/19/2025	3131591	Check	Office of Emergency Medical Services	100.00
09/19/2025	3131592	Check	One Way Education	366.00
09/19/2025	3131593	Check	O'Reilly Auto Parts	793.15
09/19/2025	3131594	Check	Outdoor Images Inc	7,455.15
09/19/2025	3131595	Check	Paladin Technologies	22,017.79
09/19/2025	3131596	Check	Pan O Gold Baking Co	6,298.46
09/19/2025	3131597	Check	Pasch, Garrett	65.00
09/19/2025	3131598	Check	Paydhealth	14,171.64
09/19/2025	3131599	Check	PK Salt Construction Inc	5,975.00
09/19/2025	3131600	Check	Podiumwear Custom Sports Apparel	3,547.00
09/19/2025	3131601	Check	Poellinger, Dawn	84.00
09/19/2025	3131602	Check	Propio LS LLC	3,724.54
09/19/2025	3131603	Check	Rak Construction	5,170.00
09/19/2025	3131604	Check	Reliable Medical Supply LLC	160.00
09/19/2025	3131605	Check	Rent N Save Portable Services	700.00
09/19/2025	3131606	Check	Retrofit Companies Inc	129.41
09/19/2025	3131607	Check	Riddell All American Sports	10,148.95
09/19/2025	3131608	Check	RM Cotton Company	1,003.40
09/19/2025	3131609	Check	Robert & Kimberly Palmquist	241.94
09/19/2025	3131610	Check	Rootes, Daniel L	130.00
09/19/2025	3131611	Check	Ruehling Associates Inc	604.50
09/19/2025	3131612	Check	SafetyFirst Playground Maintenance	2,940.00
09/19/2025	3131613	Check	Scan Air Filter Inc	7,024.79
09/19/2025	3131614	Check	Schmidt, Tamara	400.00
09/19/2025	3131615	Check	Scholastic Inc- Scholastic Magazines	219.78
09/19/2025	3131616	Check	School Specialty LLC	3,071.45
09/19/2025	3131617	Check	Schulz, Reid T	184.00
09/19/2025	3131618	Check	Seifert, Jake D	92.00
09/19/2025	3131619	Check	SFM Mutual Insurance Co	40,744.65
09/19/2025	3131620	Check	Shepherd of the Valley Lutheran Church	1,250.00
09/19/2025	3131620	Check	Shepherd of the Valley Lutheran Church	-1,250.00
09/19/2025	3131621	Check	Sherman, Susan	80.00
09/19/2025	3131622	Check	Shred Right	238.55
09/19/2025	3131623	Check	Sikel, Rodney	300.00
09/19/2025	3131624	Check	Smith, Jeffrey W	150.00
09/19/2025	3131625	Check	Social Thinking	2,216.39
09/19/2025	3131626	Check	Sonova USA Inc	218.99
09/19/2025	3131627	Check	South St. Paul Steel Supply Co Inc	1,425.55
09/19/2025	3131628	Check	St Croix Lutheran High School Association	100.00
09/19/2025	3131629	Check	St Paul Beverage Solutions LLC	15,081.23
09/19/2025	3131630	Check	State Supply Company	559.62
09/19/2025	3131631	Check	Steve Weiss Music	188.95
09/19/2025	3131632	Check	Stok, Matthew R	60.00
09/19/2025	3131633	Check	Strong, Darrius	1,000.00
09/19/2025	3131634	Check	Summit Fire Protection Co	360.00
09/19/2025	3131635	Check	Super Duper Inc	46.90
09/19/2025	3131636	Check	Superior Automotive Of Apple Valley	243.79
09/19/2025	3131637	Check	Sweetwater Sound LLC	4,973.07
09/19/2025	3131638	Check	Symmetry Energy Solutions	3,993.77
09/19/2025	3131639	Check	Tauer, Mary R	125.00
09/19/2025	3131640	Check	Teske, David L	130.00
09/19/2025	3131641	Check	TGT Custom Works	1,567.40
09/19/2025	3131642	Check	Thao, Tatum	55.00
09/19/2025	3131643	Check	The McDowell Agency Inc	5,340.70
09/19/2025	3131644	Check	Tobroxen, Dale	85.00

Check Date	Check Number	Payment Type	Name	Check Amount
09/19/2025	3131645	Check	Toshiba Business Solutions	1.85
09/19/2025	3131646	Check	Triangle Automotive Machine	1,996.00
09/19/2025	3131647	Check	TriMark	78,890.79
09/19/2025	3131648	Check	Trio Supply Co	21,924.32
09/19/2025	3131649	Check	Truck Repair & Equip Co Inc	2,243.48
09/19/2025	3131650	Check	True North Consulting Group LLC	12,375.00
09/19/2025	3131651	Check	Turfwerks	339.69
09/19/2025	3131652	Check	Turnitin LLC	54,963.00
09/19/2025	3131653	Check	Twin City Transportation Inc	3,205.70
09/19/2025	3131654	Check	Udder Tech Inc	2,225.00
09/19/2025	3131655	Check	UKG Kronos Systems	3,511.94
09/19/2025	3131656	Check	Uline	2,656.60
09/19/2025	3131657	Check	United Refrigeration Inc	838.43
09/19/2025	3131658	Check	United Translation Services LLC	214.00
09/19/2025	3131659	Check	Unlimited Supplies Inc	905.52
09/19/2025	3131660	Check	Upper Lakes Foods Inc	135,007.32
09/19/2025	3131661	Check	USCutter Inc	2,004.58
09/19/2025	3131662	Check	Utecht, Gregory R	170.00
09/19/2025	3131663	Check	Valley Buick GMC	599.11
09/19/2025	3131664	Check	Valley Images Photography	275.00
09/19/2025	3131665	Check	Varitronics LLC	686.29
09/19/2025	3131666	Check	Vath, Jason	25.00
09/19/2025	3131667	Check	Vinco Inc	184,300.00
09/19/2025	3131668	Check	Ward, Dennis O	92.00
09/19/2025	3131669	Check	Warners Stellian	11,479.91
09/19/2025	3131670	Check	Wayzata Results	4,315.75
09/19/2025	3131671	Check	WESS-BEST Crowd Management	1,549.61
09/19/2025	3131672	Check	West Music Company Inc	10.74
09/19/2025	3131673	Check	Xtreme Pest Solutions	539.00
09/19/2025	3131674	Check	Zeyen, Donald W	130.00
09/22/2025	3100001570	Wire Transfer	Delta Dental Plan Of Minnesota	12,438.41
09/22/2025	3100001607	Wire Transfer	HealthPartners Inc	1,681,170.94
09/22/2025	3100001571	Wire Transfer	Mn Dept Of Revenue	290.42
09/23/2025	3100001572	Wire Transfer	Delta Dental Plan Of Minnesota	2,301.00
09/23/2025	3100001573	Wire Transfer	Innovative Office Solutions	635,868.02
09/23/2025	668242	Wire Transfer	US Bank National Association	217,532.54
09/25/2025	3100001574	Wire Transfer	McPhillips Brothers Roofing Co	1,331,969.83
09/25/2025	3100001575	Wire Transfer	Minnesota Public Employees Retire Association-PER	64,945.72
09/26/2025	3131677	Check	A J Moore Electric Inc	23,253.15
09/26/2025	3131678	Check	Abbas, Noah G	90.00
09/26/2025	3131679	Check	AccuCut	2,935.63
09/26/2025	3131680	Check	Acoustics Associates Inc	39,654.90
09/26/2025	3131681	Check	Act Three LLC	250.00
09/26/2025	3131682	Check	Advanced Imaging Solutions-Saint Louis	5,450.50
09/26/2025	3131683	Check	Airgas Inc	501.91
09/26/2025	3131684	Check	Ali, Abdirahman	174.00
09/26/2025	3131685	Check	All Good Organics Inc	6,110.00
09/26/2025	3131686	Check	Allstate Peterbilt Group	184.84
09/26/2025	3131687	Check	Alphagraphics	39.44
09/26/2025	3131688	Check	Altman, Stuart	140.00
09/26/2025	3131689	Check	Amaril Uniform Co	240.76
09/26/2025	3131690	Check	Amazon.com Sales Inc	37,038.46
09/26/2025	3131691	Check	American Time	972.45
09/26/2025	3131692	Check	Ancom Technical Center	300.00
09/26/2025	3131693	Check	Apadana LLC	218,858.20

Check Date	Check Number	Payment Type	Name	Check Amount
09/26/2025	3131694	Check	Apple Valley City Of- Police Dept	1,840.00
09/26/2025	3131695	Check	Apple Valley City of- Utility Billing Dept	32,625.71
09/26/2025	3131696	Check	Aqua North Solutions	272.00
09/26/2025	3131697	Check	Architectural Sales of MN	65,265.00
09/26/2025	3131698	Check	ASL Interpreting Services Inc	294.00
09/26/2025	3131699	Check	AT&T Mobility II LLC	1,042.56
09/26/2025	3131700	Check	AT&T Mobility II LLC	43.44
09/26/2025	3131701	Check	AVID Center	12,600.00
09/26/2025	3131702	Check	Awards Direct LLC	24.23
09/26/2025	3131703	Check	Bach, Nathan W	130.00
09/26/2025	3131704	Check	Backlund, Mark	174.00
09/26/2025	3131705	Check	Balzer, Andrew	117.00
09/26/2025	3131706	Check	Benson, Joshua	92.00
09/26/2025	3131707	Check	Bindery Equipment & Service Inc	378.95
09/26/2025	3131708	Check	Bix Produce Company	2,392.94
09/26/2025	3131709	Check	Blundell, Sherrie L	65.00
09/26/2025	3131710	Check	Bratzel, Jessica	50.00
09/26/2025	3131711	Check	Braun Intertec Corporation	30,000.00
09/26/2025	3131712	Check	Brown's Ice Cream	734.04
09/26/2025	3131713	Check	Brownsworth Inc	11,072.00
09/26/2025	3131714	Check	Building Controls & Solutions	4,218.56
09/26/2025	3131715	Check	Burbach, Tricia A	80.00
09/26/2025	3131716	Check	Canon Financial Services Inc	1,664.00
09/26/2025	3131717	Check	CDW Government LLC	6,088.53
09/26/2025	3131718	Check	Ceiling Pro	16,176.54
09/26/2025	3131719	Check	CEL Public Relations Inc	1,260.00
09/26/2025	3131720	Check	Centerpoint Energy	1,852.18
09/26/2025	3131721	Check	CenturyLink	71.48
09/26/2025	3131722	Check	Christensen, Erik J	92.00
09/26/2025	3131723	Check	Citi Cargo & Storage Co	42.51
09/26/2025	3131724	Check	Crown Equipment Corp	787.50
09/26/2025	3131725	Check	Custom Drywall Inc	37,148.80
09/26/2025	3131726	Check	Dakota Unlimited Inc	14,879.00
09/26/2025	3131727	Check	Davis Mechanical Systems	28,365.68
09/26/2025	3131728	Check	Deep Portage	4,480.00
09/26/2025	3131729	Check	Department Of Human Services	2,833.00
09/26/2025	3131730	Check	Designed Glass	824.32
09/26/2025	3131731	Check	Dicks Valley Service	1,826.98
09/26/2025	3131732	Check	Drobney, Jeremiah	92.00
09/26/2025	3131733	Check	Duff, Ronald J	135.00
09/26/2025	3131734	Check	Dye, Bryan	70.00
09/26/2025	3131735	Check	ECM Publishers Inc	126.48
09/26/2025	3131736	Check	ECSI c/o Hunt Electric Corporation	1,159.54
09/26/2025	3131737	Check	Eide Bailly LLP	36,959.00
09/26/2025	3131738	Check	EMSL Analytical Inc	176.00
09/26/2025	3131739	Check	Engler Images Photography	335.00
09/26/2025	3131740	Check	Essen, Thomas	60.00
09/26/2025	3131741	Check	Fager, Steven E	130.00
09/26/2025	3131742	Check	Fastsigns Overland Park	145.35
09/26/2025	3131743	Check	Flagship Recreation	1,450.00
09/26/2025	3131744	Check	Flinn Scientific Inc	240.91
09/26/2025	3131745	Check	Fluegel Elevator Inc	1,254.96
09/26/2025	3131746	Check	Friedges Landscaping Inc	4,587.00
09/26/2025	3131747	Check	Frontier Fire Protection Inc	93,990.91
09/26/2025	3131748	Check	Full Service Battery Inc	692.95

Check Date	Check Number	Payment Type	Name	Check Amount
09/26/2025	3131749	Check	Fun And Function	802.09
09/26/2025	3131750	Check	Game One	3,288.61
09/26/2025	3131751	Check	General Parts LLC	54.35
09/26/2025	3131752	Check	Gerten's Greenhouses	732.25
09/26/2025	3131753	Check	Giles, David C	120.00
09/26/2025	3131754	Check	Gold Medal	227.90
09/26/2025	3131755	Check	Goodin Company	91.54
09/26/2025	3131756	Check	Gopher Sport	8,401.72
09/26/2025	3131757	Check	Grainger Inc	323.11
09/26/2025	3131758	Check	Graphic Design Inc	1,173.00
09/26/2025	3131759	Check	Great Lakes Coca Cola Distribution	2,119.18
09/26/2025	3131760	Check	Greseth, Emily	500.00
09/26/2025	3131761	Check	Grider, Daniel J	92.00
09/26/2025	3131762	Check	Groth Music	3,904.18
09/26/2025	3131763	Check	Gutierrez, John	92.00
09/26/2025	3131764	Check	Haglund, Scott	85.00
09/26/2025	3131765	Check	Hammer Sports LLC	120.00
09/26/2025	3131766	Check	Harold Gus Broman	87.00
09/26/2025	3131767	Check	Harris, Paul A	130.00
09/26/2025	3131768	Check	Hawkins Inc	1,264.36
09/26/2025	3131769	Check	Heifort, Michael J	130.00
09/26/2025	3131770	Check	Hennepin Theatre Trust	150.00
09/26/2025	3131771	Check	High Point Networks LLC	4,830.00
09/26/2025	3131772	Check	Hillyard- Minneapolis	14,721.06
09/26/2025	3131773	Check	Hinrichs, Keith R	130.00
09/26/2025	3131774	Check	Image 360-Bloomington	95.75
09/26/2025	3131775	Check	Imperial Dade	250.90
09/26/2025	3131776	Check	Infinite Health Collaborative PA	112.50
09/26/2025	3131777	Check	INGCO International	1,052.65
09/26/2025	3131900	Check	Intermediate District 917	36,706.03
09/26/2025	3131907	Check	ISD 196 Support Staff Assn	1,986.25
09/26/2025	3131778	Check	ISD 197 Dakota City	300.00
09/26/2025	3131779	Check	IXL Learning	137,500.00
09/26/2025	3131780	Check	J & K Masonry	146,775.00
09/26/2025	3131781	Check	Johnson, Geoffrey R	117.00
09/26/2025	3131782	Check	Johnson, Zachary	174.00
09/26/2025	3131783	Check	Johnston, Apryl	550.00
09/26/2025	3131784	Check	Johnstone Supply	1,468.57
09/26/2025	3131785	Check	Jostens Inc	290.62
09/26/2025	3131786	Check	JW Pepper & Son Inc	103.00
09/26/2025	3131787	Check	Karlsburger Foods	218.64
09/26/2025	3131788	Check	Kelly Services Inc	10,640.49
09/26/2025	3131789	Check	Kendall Hunt Publishing Company	2,452.80
09/26/2025	3131790	Check	Kiefer Aquatics,The Lifeguard Store	1,744.34
09/26/2025	3131791	Check	Kully Supply Inc	317.28
09/26/2025	3131792	Check	Kurita America Inc	2,568.58
09/26/2025	3131793	Check	Lakeshore Learning Materials	2,006.53
09/26/2025	3131794	Check	Larson, Tristen J	87.00
09/26/2025	3131795	Check	Launstein, Emma K	100.00
09/26/2025	3131796	Check	Leenderts, Koye	85.00
09/26/2025	3131797	Check	Lexia Learning Systems LLC	798.00
09/26/2025	3131798	Check	Link, Douglas	65.00
09/26/2025	3131799	Check	Lochen, Michaela	1,517.81
09/26/2025	3131800	Check	Loffler Companies Inc	27,919.59
09/26/2025	3131801	Check	Lopez De Santoyo, Monica	119.00

Check Date	Check Number	Payment Type	Name	Check Amount
09/26/2025	3131802	Check	Ludowese, David	130.00
09/26/2025	3131803	Check	Lundberg, Isaiah	184.00
09/26/2025	3131804	Check	Madison Energy Investments I LLC	865.84
09/26/2025	3131805	Check	Manoz Kristam, Subba	25.00
09/26/2025	3131806	Check	McGregor, Collin	80.00
09/26/2025	3131807	Check	Medco Supply Company	114.62
09/26/2025	3131808	Check	MedTox Laboratories Inc	88.52
09/26/2025	3131908	Check	Messerli & Kramer	220.88
09/26/2025	3131809	Check	Metro Volleyball Official Association LLC	540.00
09/26/2025	3131810	Check	Midwest Language Solutions-Halima Abdulahi	160.00
09/26/2025	3131811	Check	Minnesota Association of Secondary School Principal	1,770.00
09/26/2025	3131812	Check	Minnesota Association of Student Leaders (MASL)	85.00
09/26/2025	3131813	Check	Minnesota Elite Assigning LLC	176.00
09/26/2025	3100001576	Wire Transfer	Minnesota Public Employees Retire Association-PER	332,165.79
09/26/2025	3131814	Check	Minnesota State High School Math League	1,400.00
09/26/2025	3131815	Check	MK Music Repair	371.59
09/26/2025	3131816	Check	MN Dept of Labor and Industry	444.00
09/26/2025	3100001577	Wire Transfer	MN Teachers Retirement Association	1,837,746.41
09/26/2025	3131817	Check	Morland Companies	2,500.00
09/26/2025	3131818	Check	MP Nexlevel LLC	1,371.25
09/26/2025	3131819	Check	MPS	16,749.00
09/26/2025	3131820	Check	Mulcahy Nickolaus	124,027.25
09/26/2025	3131821	Check	Muska Electric Co	205.98
09/26/2025	3131822	Check	Nardini Fire Equipment	4,420.60
09/26/2025	3131823	Check	Nasco	61.60
09/26/2025	3131824	Check	National Science Teaching Associaiton	1,325.00
09/26/2025	3131825	Check	NCS Pearson Inc	86.70
09/26/2025	3131826	Check	Nelco Solutions	2,147.20
09/26/2025	3131827	Check	Neo Electrical Solutions LLC	1,034.19
09/26/2025	3131828	Check	Nordstrom Architectural Sheet Metal Inc	6,118.00
09/26/2025	3131829	Check	Nova Fire Protection Inc	101,159.50
09/26/2025	3131830	Check	NSAV Solutions	101.29
09/26/2025	3131831	Check	Oleyar, David	87.00
09/26/2025	3131832	Check	Onsite Partners Projectco LLC	36,772.45
09/26/2025	3131833	Check	Paladin Technologies	455.00
09/26/2025	3131834	Check	Pan O Gold Baking Co	3,480.57
09/26/2025	3131835	Check	Peterson, Josh	15.45
09/26/2025	3131836	Check	Peterson, Scott D	92.00
09/26/2025	3131837	Check	Pitsco Education LLC	1,300.00
09/26/2025	3131838	Check	PK Salt Construction Inc	4,100.00
09/26/2025	3131839	Check	Prasad Abbu, Rajendra	24.00
09/26/2025	3131840	Check	Rak Construction	82,078.84
09/26/2025	3131841	Check	Ramos-Munoz, Jose J	174.00
09/26/2025	3131842	Check	Red Shed Supply	475.48
09/26/2025	3131843	Check	Republic Services Inc	8,784.47
09/26/2025	3131844	Check	Retrofit Companies Inc	135.94
09/26/2025	3131845	Check	RHS Band Boosters	250.00
09/26/2025	3131846	Check	Rickert, Dennis	87.00
09/26/2025	3131909	Check	Riverview Law Office PLLC	276.72
09/26/2025	3131847	Check	Rosemount City Of	475.00
09/26/2025	3131848	Check	Rouzegar, Mirsaeed	174.00
09/26/2025	3131849	Check	Salisbury, Tai	245.00
09/26/2025	3131850	Check	Scan Air Filter Inc	4,274.55
09/26/2025	3131851	Check	Schaefer, John H	130.00
09/26/2025	3131852	Check	Schletty, Kyle	117.00

Claims Paid Register
for the Period between 09/01/25 and 09/30/25

Check Date	Check Number	Payment Type	Name	Check Amount
09/26/2025	3131853	Check	Scholastic Inc- Scholastic Magazines	406.60
09/26/2025	3131854	Check	School Health Corporation	4,516.33
09/26/2025	3131855	Check	School Nutrition Association	195.00
09/26/2025	3131856	Check	School Specialty LLC	827.08
09/26/2025	3131857	Check	Schultz, David L	130.00
09/26/2025	3131910	Check	SEIU Local 284	4,723.99
09/26/2025	3131858	Check	SensoryEdge	5,489.25
09/26/2025	3131859	Check	Shred Right	36.58
09/26/2025	3131860	Check	Simms, Ann M	84.00
09/26/2025	3131861	Check	Simplot Global Food	30,170.52
09/26/2025	3131862	Check	Sonova USA Inc	428.02
09/26/2025	3131863	Check	Southpaw Enterprises Inc	37.00
09/26/2025	3131864	Check	South-Town Inc	154,922.71
09/26/2025	3131865	Check	Specht, Abby	84.00
09/26/2025	3131866	Check	Spectrum Enterprise-Time Warner	59.50
09/26/2025	3131867	Check	Spirit Promotions LLC	1,580.57
09/26/2025	3131868	Check	St Paul Beverage Solutions LLC	20,160.50
09/26/2025	3131869	Check	Summit Fire Protection Co	416.00
09/26/2025	3131870	Check	Sunbow Embroidery & Graphics	1,297.00
09/26/2025	3131871	Check	Supreme School Supply	33.54
09/26/2025	3131872	Check	Sy, Aimirou	174.00
09/26/2025	3131873	Check	TabWrite LLC	5,750.00
09/26/2025	3131874	Check	Tauer, Mary R	110.00
09/26/2025	3131911	Check	Taylor Music	12,835.00
09/26/2025	3131875	Check	The Well. a UMC	210.00
09/26/2025	3131876	Check	Tischendorf, Michael J	130.00
09/26/2025	3131877	Check	Tobroxen, Dale	100.00
09/26/2025	3131878	Check	Toll Gas & Welding Supply	1,169.15
09/26/2025	3131879	Check	TriMark	15,469.26
09/26/2025	3131880	Check	Trio Supply Co	21,135.20
09/26/2025	3131881	Check	True North Consulting Group LLC	435.00
09/26/2025	3131882	Check	Tuft, Jaiden	25.00
09/26/2025	3131883	Check	Uline	2,113.80
09/26/2025	3131884	Check	United Translation Services LLC	45.00
09/26/2025	3131885	Check	Upper Lakes Foods Inc	204,458.06
09/26/2025	3131886	Check	Vath, Jason	15.00
09/26/2025	3131887	Check	Vernier Software	162.00
09/26/2025	3131888	Check	Vics Crane Service	1,280.00
09/26/2025	3131889	Check	Wasche Commercial Finishes Inc	215.27
09/26/2025	3131890	Check	Webber Recreational Design Inc	190,000.00
09/26/2025	3131891	Check	Wenzel Plymouth Plumbing LLC	25,930.00
09/26/2025	3131892	Check	WESS-BEST Crowd Management	979.83
09/26/2025	3131893	Check	Westre, Hannah	17.10
09/26/2025	3131894	Check	Xcel Energy	40,160.95
09/26/2025	3131895	Check	Yamaha Golf & Utility	1,630.00
09/26/2025	3131901	Check	YMCA of the Great Twin Cities	158,490.00
09/26/2025	3131902	Check	YMCA of the Great Twin Cities	138,420.00
09/26/2025	3131903	Check	YMCA of the Great Twin Cities	94,500.00
09/26/2025	3131896	Check	Youth Frontiers Inc	750.00
09/26/2025	3131897	Check	Zepole Restaurant Supply Company	190.00
09/26/2025	3131898	Check	Zhou Wells, Yun	40.00
09/26/2025	3131899	Check	Zones of Regulation	144.00
09/29/2025	3100001578	Wire Transfer	Aviben LLC	9,694.13
09/29/2025	3100001579	Wire Transfer	Delta Dental Plan Of Minnesota	6,304.86
09/29/2025	3100001580	Wire Transfer	Dept Of The Treasury	163,005.73

Check Date	Check Number	Payment Type	Name	Check Amount
09/29/2025	3100001581	Wire Transfer	Edge Contracting Inc	698,891.03
09/29/2025	3100001608	Wire Transfer	HealthPartners Inc	1,072,012.67
09/29/2025	3100001582	Wire Transfer	MN State Retirement System-Empower	1,449.75
09/29/2025	3100001583	Wire Transfer	Office of Child Support Enforcement	562.05
09/29/2025	3100001584	Wire Transfer	US Bank National Association-P-Card	206,350.01
09/30/2025	9100009584	ACH	Abraham, Quinnita R	45.92
09/30/2025	9100009585	ACH	Ackerman, Jasmine J	14.98
09/30/2025	9100009586	ACH	Anaya, Nicolas J	83.46
09/30/2025	9100009587	ACH	Andersen, Molly S	63.07
09/30/2025	9100009588	ACH	Anderson, Ben	50.00
09/30/2025	9100009589	ACH	Anderson, Jeffrey	53.50
09/30/2025	9100009590	ACH	Andrus, Ellie M	50.00
09/30/2025	9100009591	ACH	Bartosh, Alyssa K	45.36
09/30/2025	9100009592	ACH	Bent, Jeffrey S	16.66
09/30/2025	9100009593	ACH	Benzahra, Naoual	74.83
09/30/2025	9100009594	ACH	Besonen, Catherine J	11.48
09/30/2025	9100009595	ACH	Beyer, Matt M	50.00
09/30/2025	9100009596	ACH	Blair, Sherry L	50.00
09/30/2025	9100009597	ACH	Bolsoni, Michael P	39.27
09/30/2025	9100009598	ACH	Breuer, Todd A	33.30
09/30/2025	9100009599	ACH	Brownson, Daniel P	50.00
09/30/2025	9100009600	ACH	Buelow, Melissa A	62.65
09/30/2025	3131912	Check	Building Chief Assn	775.00
09/30/2025	9100009601	ACH	Burke, Joan K	50.00
09/30/2025	3131913	Check	Business Planning Concepts Inc- NCPERS	184.00
09/30/2025	3131914	Check	California State Disbursement Unit	132.50
09/30/2025	9100009602	ACH	Cason, Patrick J	50.00
09/30/2025	9100009603	ACH	Chaouch, Darcy M	504.94
09/30/2025	9100009604	ACH	Cole, Vicky Lynn	43.07
09/30/2025	9100009605	ACH	Cook, Kathy H	74.01
09/30/2025	9100009606	ACH	Cordes, Katie J	3.85
09/30/2025	9100009607	ACH	Craft, Adam C	75.00
09/30/2025	9100009608	ACH	Dahlke, Schelle A	198.96
09/30/2025	3131915	Check	District 196 Foundation Incorporated	1,233.00
09/30/2025	9100009609	ACH	Dodge, Cliff	98.21
09/30/2025	9100009610	ACH	Ebensteiner, Jamie L	50.00
09/30/2025	3100001585	Wire Transfer	Ebert Construction	6,080.66
09/30/2025	9100009611	ACH	Ellison, John D	87.00
09/30/2025	9100009612	ACH	Erickson, Karen	50.00
09/30/2025	9100009613	ACH	Feig, Peter E	65.57
09/30/2025	9100009614	ACH	Ferguson, Chris R	50.00
09/30/2025	9100009615	ACH	Feyder, Benjamin D	50.00
09/30/2025	9100009616	ACH	Feyder, John R	50.00
09/30/2025	9100009617	ACH	Feyder, Joseph M	50.00
09/30/2025	9100009618	ACH	Feyder, Thomas M	50.00
09/30/2025	9100009619	ACH	Fischer, Brian K	50.00
09/30/2025	9100009620	ACH	Floersch, Mike J.	167.30
09/30/2025	3100001586	Wire Transfer	Friedges Landscaping Inc	301,274.86
09/30/2025	9100009621	ACH	Gagnon, Kevin C	50.00
09/30/2025	9100009622	ACH	Gergen, Katie J	50.00
09/30/2025	9100009623	ACH	Gonzales, Sheila K	124.53
09/30/2025	3131916	Check	Greater Twin Cities United Way	362.00
09/30/2025	3131904	Check	Grimm, Joseph	69.60
09/30/2025	3131917	Check	Gurstel Law Firm PC	37.60
09/30/2025	9100009624	ACH	Hall, Chelsea M	18.41

Check Date	Check Number	Payment Type	Name	Check Amount
09/30/2025	9100009625	ACH	Hansmeier, Katie M	87.00
09/30/2025	9100009626	ACH	Hanson, Jodi R	292.47
09/30/2025	9100009627	ACH	Hanson, Katherine H	16.59
09/30/2025	3100001587	Wire Transfer	HealthPartners Inc	343,739.55
09/30/2025	9100009628	ACH	Heilman, Suzanne	80.03
09/30/2025	3100001588	Wire Transfer	Hentges Glass Co	433,675.00
09/30/2025	9100009629	ACH	Hughes, Rachel J	85.96
09/30/2025	9100009630	ACH	Hyatt, Charles M	50.00
09/30/2025	3131905	Check	Jacobson, Susan B	19.96
09/30/2025	9100009631	ACH	Jeska, Lizzy A	38.22
09/30/2025	9100009632	ACH	Johnson, Kevin D	50.00
09/30/2025	9100009633	ACH	Johnson, Lisa N	170.27
09/30/2025	9100009634	ACH	Jones, Robert M	50.00
09/30/2025	9100009635	ACH	Juricko, Haley E	151.08
09/30/2025	9100009636	ACH	Kalmi, Patrick J	133.48
09/30/2025	9100009637	ACH	Kemp, Brian V	50.00
09/30/2025	9100009638	ACH	Kosidowski, Brett W	53.50
09/30/2025	9100009639	ACH	Kraft, Randy R	87.00
09/30/2025	9100009640	ACH	Kupinski, Amy R	50.00
09/30/2025	9100009641	ACH	Lalani, Fiyaz A	50.00
09/30/2025	9100009642	ACH	Lodermeier, Nathan D	50.00
09/30/2025	9100009643	ACH	Logan, Erin E	10.22
09/30/2025	9100009644	ACH	Lyddy, Jennifer J	74.13
09/30/2025	9100009644	ACH	Lyddy, Jennifer J	-74.13
09/30/2025	9100009645	ACH	Martin, Stephanie R	50.00
09/30/2025	3100001589	Wire Transfer	Max Steininger Inc	847,081.75
09/30/2025	9100009646	ACH	Miller, Kimberly A	89.32
09/30/2025	3100001602	Wire Transfer	Mn Dept Of Revenue	27,239.14
09/30/2025	3100001590	Wire Transfer	MN State Retirement System-Empower	47,504.79
09/30/2025	9100009647	ACH	Mohr, Andrea L	117.88
09/30/2025	9100009648	ACH	Molnar, Terri E	87.00
09/30/2025	9100009649	ACH	Monssen, Nicole M	97.69
09/30/2025	9100009650	ACH	Morreau, Teija M E	50.00
09/30/2025	9100009651	ACH	Morrison, Shannon	9.03
09/30/2025	9100009652	ACH	Most, Kelsey A	98.49
09/30/2025	9100009653	ACH	Navarro, Timothy L	266.65
09/30/2025	9100009654	ACH	Ngo, Jennifer L	50.00
09/30/2025	9100009655	ACH	Nieson, Tyler A	50.00
09/30/2025	3131918	Check	North Dakota Dept HS - Child Support	295.00
09/30/2025	9100009656	ACH	Olsen, Jeff A	84.75
09/30/2025	9100009657	ACH	Olson, Kate C	43.68
09/30/2025	9100009658	ACH	Olson, Sarah K	16.87
09/30/2025	100548	Wire Transfer	OneBridge Benefits Inc	354,964.87
09/30/2025	9100009659	ACH	Oxley, Scott A	53.50
09/30/2025	9100009660	ACH	Pearson, Jessica M	47.98
09/30/2025	9100009661	ACH	Pederson, Jordyn K	118.09
09/30/2025	3131906	Check	Perron, James L	50.00
09/30/2025	3100001591	Wire Transfer	Peterson Companies Inc	974,424.90
09/30/2025	9100009662	ACH	Pollock, Cathy L	50.00
09/30/2025	9100009663	ACH	Prigge, Ricki A	50.00
09/30/2025	3100001592	Wire Transfer	Progyny Inc	1,421.10
09/30/2025	9100009664	ACH	Pudenz, Janet A	50.00
09/30/2025	9100009665	ACH	Puttonen, Ali C	36.00
09/30/2025	3131919	Check	RAVE CA	4,900.00
09/30/2025	9100009666	ACH	Remy, Charles	50.00

Check Date	Check Number	Payment Type	Name	Check Amount
09/30/2025	3100001593	Wire Transfer	RJ Mechanical Inc	1,131,599.48
09/30/2025	9100009667	ACH	Roddis, JoAnna D	15.82
09/30/2025	3131920	Check	Rodenburg Law Firm	137.87
09/30/2025	9100009668	ACH	Roethle, Dave A	87.00
09/30/2025	9100009669	ACH	Ryan, Emma Jane	25.28
09/30/2025	9100009670	ACH	Sargent, Kelsie A	69.75
09/30/2025	9100009671	ACH	Schaaf, Mike	50.00
09/30/2025	9100009672	ACH	Schoenecke, Vivianne	50.00
09/30/2025	9100009673	ACH	Schott, Sara J	12.99
09/30/2025	9100009674	ACH	Shannon Warner, Lindi B	150.41
09/30/2025	9100009675	ACH	Snesrud, Shannon M	27.03
09/30/2025	9100009676	ACH	Sorenson, Jeremy A	78.47
09/30/2025	3100001594	Wire Transfer	Steenberg Watrud Construction LLC	373,498.20
09/30/2025	9100009677	ACH	Stevens, Edward J	87.00
09/30/2025	9100009678	ACH	Tabery, Nikki C	35.63
09/30/2025	9100009679	ACH	Taylor, Annie J	42.56
09/30/2025	3131921	Check	Teamsters Local 320	3,300.00
09/30/2025	9100009680	ACH	Teeter, Alicia C	49.87
09/30/2025	9100009681	ACH	Turgeon, Lisa M	9.99
09/30/2025	9100009682	ACH	Vance, Patricia E	181.93
09/30/2025	9100009683	ACH	Vanderveren, Bradley	50.00
09/30/2025	9100009684	ACH	Vang, Tom F	484.37
09/30/2025	9100009685	ACH	Walker, Shelby L	50.00
09/30/2025	9100009686	ACH	Walsh, Amber LN	54.46
09/30/2025	3100001595	Wire Transfer	Weidner Plumbing & Heating Co	5,531.85
09/30/2025	9100009687	ACH	Welckle, Abe J	2,075.00
09/30/2025	3100001596	Wire Transfer	Wells Concrete	468,029.68
09/30/2025	9100009688	ACH	Wick, Lance J	50.00
09/30/2025	9100009689	ACH	Wilson, Lisa M	17.37
09/30/2025	9100009690	ACH	Winter, Lisa J	50.00
09/30/2025	9100009691	ACH	Wohlwend, Alexander E	50.00
09/30/2025	3100001597	Wire Transfer	Wold Architects Incorporated	587,302.94
09/30/2025	9100009692	ACH	Wright, Rachel D	137.30
09/30/2025	9100009693	ACH	Wuensch, Kelly J	76.72
09/30/2025	9100009694	ACH	Wuollet, Kelly R	21.80
09/30/2025	9100009695	ACH	Zick, Michael T	75.22
TOTAL # OF ISSUED/Unissued CHECKS				**1356**
TOTAL AMOUNT OF ISSUED/Unissued CHECKS				**42,450,967.90**

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Schedule of Investments for September 2025**

Presenter(s): **Danny DuChene** Title(s): **Coordinator of Finance**

Background
Presented for approval is the district's schedule of investments for the month ending Sept. 30, 2025. September transactions include investment purchases of $37.558 million and investment redemptions of $82.770 million.

Alternatives
Do not approve the schedule of investments.

Recommendation
Approve the schedule of investments for the month ending Sept. 30, 2025.

Independent School District 196
Rosemount-Apple Valley-Eagan Public Schools
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Investment Summary for Period Ending September 30, 2025

	General Operating Funds (funds 01, 02, 04, 06, 07)	Severance & OPEB Funds Funds 20 & 45	Building Fund 2023A Bond Series
Beginning Balance	$ 186,440,813	$ 66,812,282	$ 107,966,783
Purchases	$ 37,557,858	$ -	$ -
Redemption	$ 64,000,000	$ -	$ 18,770,000
Interest & Account Earnings	$ 598,922	$ 957,790	$ 77,113
Account Fees	$ -	$ -	$ -
Ending Balance	**$ 160,597,594**	**$ 67,770,073**	**$ 89,273,897**

Inv. ID	Investment Type & Issuer	Broker	Fund	Yield	Purchase Date	Maturity Date	Investment Amount	Anticipated Interest
Detailed Purchases								
601981	MSDLAF Class Transfer	MSDLAF	01	Varies	9/30/2025	9/30/2025	37,557,858	-
							37,557,858	**-**
Detailed Redemptions								
601981	MSDLAF Class Transfer	MSDLAF	01	Varies	9/30/2025	9/30/2025	51,000,000	-
24020	US Treasury Notes	MSDLAF	66	5.10%	9/22/2023	9/15/2025	14,218,795	411,205
24034	US Treasury Notes	MSDLAF	66	5.20%	4/1/2024	9/15/2025	4,059,626	80,374
24063	Lloyds Bank PLC	OPHM	01	4.27%	5/2/2025	9/1/2025	4,926,910	73,090
24069	John Deere Financial Inc.	PJC	01	4.42%	5/30/2025	9/2/2025	7,907,744	92,256
							82,113,075	**656,925**
Current Holdings								
90001	VRS - Wells Fargo OPEB Portfolio	WF	45	0.49%	2/12/2009	6/30/2039	67,770,073	-
90002	SDA - MNTRST - Full Flex SDA	PMA	01	3.03%	9/16/2022		30,000,000	75,750
90003	SDA - BANK OF CHINA SDA	PMA	01	2.88%	7/1/2022		7,036,272	16,887
90005	SDA - Bell Bank	PMA	02	2.88%	7/1/2022		10,215,556	24,517
24075	TN - US Treasury Notes	MSDLAF	66	4.58%	8/1/2024	10/31/2025	19,038,985	(93,985)
24076	TN - US Treasury Notes	MSDLAF	66	4.53%	8/1/2024	11/30/2025	9,706,907	(41,907)
24055	CP - Barclays Capital Inc	OPHM	01	4.28%	3/12/2025	11/12/2025	7,773,419	226,581
24056	CP - Natixis NY	OPHM	01	4.20%	3/12/2025	12/5/2025	7,757,226	242,774
24057	CP - Royal Bank of Canada	RBC	01	4.27%	3/12/2025	10/16/2025	7,798,471	201,529
24058	CP - MUFG Bank LTD/NY	OPHM	01	4.03%	4/4/2025	12/30/2025	7,765,400	234,600
24059	CP - BNP Paribas NY Branch	OPHM	01	4.17%	4/4/2025	10/2/2025	5,387,177	112,823
24060	CP - Credit Agricole CIB NY	OPHM	01	4.06%	4/4/2025	11/10/2025	8,294,300	205,700
24066	CP - Toyota Industries Comm	PJC	01	4.34%	5/20/2025	11/12/2025	5,875,333	124,667
24067	CP - Nestle Finance	OPHM	01	4.26%	5/20/2025	12/8/2025	5,859,947	140,053
24068	CP - MetLife Short Term Fund	OPHM	01	4.31%	5/20/2025	10/2/2025	7,872,800	127,200
24070	CP - Thunder Bay Funding	RBC	01	4.43%	6/2/2025	11/20/2025	7,835,080	164,920
24072	CP - MUFG Bank LTD/NY	MSDLAF	66	4.31%	6/9/2025	2/26/2026	6,432,517	207,483
24073	CP - Natixis NY Branch	MSDLAF	66	4.29%	6/9/2025	2/26/2026	6,433,479	206,521
24074	CP - Credit Agricole CIB NY	MSDLAF	66	4.27%	6/9/2025	2/26/2026	6,434,442	205,558
26001	CP - MUFG Bank LTD/NY	PJC	01	4.40%	7/31/2025	1/5/2026	5,886,240	113,760
							241,173,624	**2,495,431**

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Revenues and Expenditures Report for September 2025**

Presenter(s): **Danny DuChene** Title(s): **Coordinator of Finance**

Background
Presented for approval is the district's general fund revenues and expenditures report for the month ending Sept. 30, 2025.

Through September, the district had received $122,965,700 in revenues, representing 24.48% of the projected general fund budget, and expended $67,562,300, representing 13.32% of the general fund budget, not including operating capital or Long-Term Facility Maintenance (LTFM) transactions.

Supplemental information added to this report includes the graphical representation of the numerical figures reported and summarized year-to-date activity across all district funds.

Alternatives
Do not approve the report.

Recommendation
Approve the general fund revenues and expenditures report for the month ending Sept. 30, 2025.

Rosemount-Apple Valley-Eagan Public Schools

General Fund Revenues and Expenditures
For Period Ending September 30, 2025

REVENUES/TRANSFERS IN BY SOURCE CODE

SOURCE	DESCRIPTION	MONTH TO DATE RECEIVED	YEAR TO DATE RECEIVED	CURRENT FULL YEAR PROJECTION	THIS YEAR % RECEIVED	LAST YEAR % RECEIVED
001-020	TAXES	0	62,023,200	101,831,300	60.91%	59.95%
021-089	FEES & TUITION COLLECTIONS	604,000	1,488,600	4,222,400	35.25%	31.75%
090-199	MISCELLANEOUS REVENUE	1,326,100	3,585,600	15,273,900	23.48%	23.11%
200-399	STATE AID	21,513,300	55,810,600	369,750,100	15.09%	14.61%
400-599	FEDERAL PROGRAMS	0	0	10,548,000	0.00%	0.00%
600-649	RESALE	24,300	57,700	599,400	9.63%	5.58%
		23,467,700	**122,965,700**	**502,225,100**	**24.48%**	**24.38%**
	OPERATING CAPITAL	0	0	12,997,500	0.00%	0.00%
	LONG-TERM FACILITIES MAINTENANCE	0	100,300	12,632,500	0.79%	25.52%

Revenue Notes

Resale - Due to the cyclical and unpredictable nature of this revenue stream, the comparison to prior year's collections will continue to fluctuate dependent on actual sales.

State Aids - The cycle in which state aids payments for various aid categories may fluctuate each year and cause variances comparing similar months from year to year.

Expenditure Notes

Supplies & Equipment - currenty year includes increase in technology based subscription agreements and iPad purchases for the district 1:1 device program.

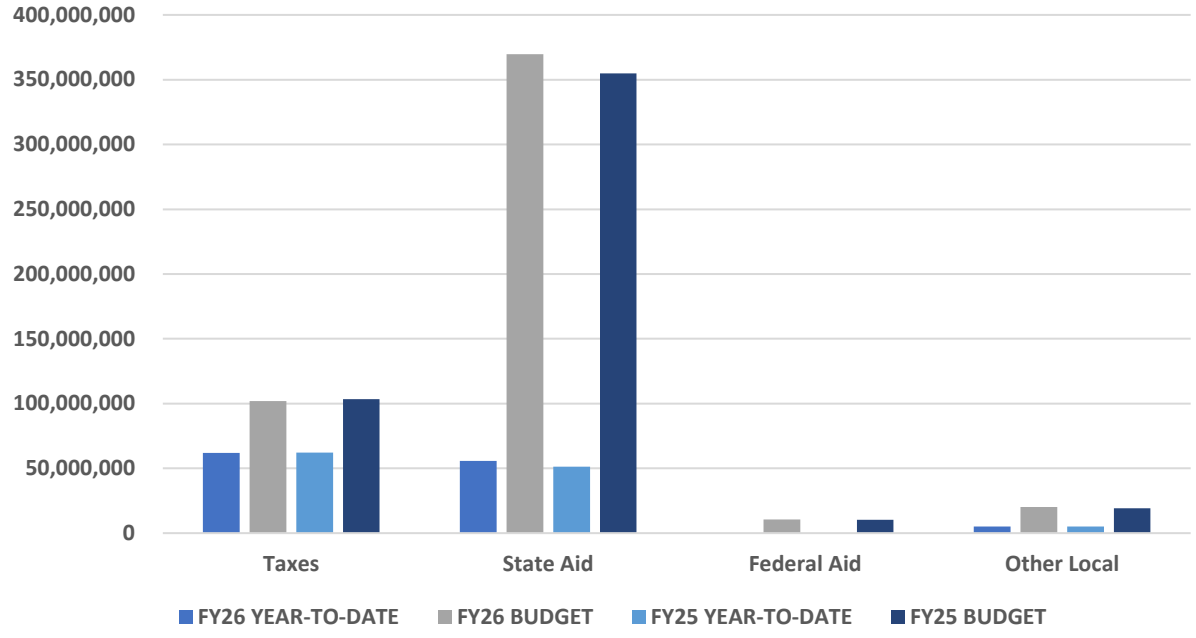
EXPENDITURES/TRANSFERS OUT BY OBJECT CODE

OBJECT	DESCRIPTION	MONTH TO DATE EXPENDED	YEAR TO DATE EXPENDED	CURRENT FULL YEAR PROJECTION	THIS YEAR % EXPENDED	LAST YEAR % EXPENDED
100	SALARIES	25,860,000	35,178,000	319,570,300	11.01%	11.20%
200	BENEFITS	11,341,400	15,654,500	127,195,700	12.31%	12.00%
300	PURCHASED SVCS	1,162,400	6,653,500	34,808,000	19.11%	14.02%
400	SUPPLIES & EQUIPMENT	3,157,200	9,847,900	24,849,000	39.63%	33.95%
800	OTHER EXPENSES	49,800	228,400	576,000	39.65%	24.93%
900	TRANSFERS & CONTINGENCY	0	0	206,000	0.00%	0.00%
		41,570,800	**67,562,300**	**507,205,000**	**13.32%**	**13.18%**
	OPERATING CAPITAL	1,056,700	3,723,500	13,358,200	27.87%	25.52%
	LONG-TERM FACILITIES MAINTENANCE	2,819,100	6,370,500	12,045,000	52.89%	42.35%

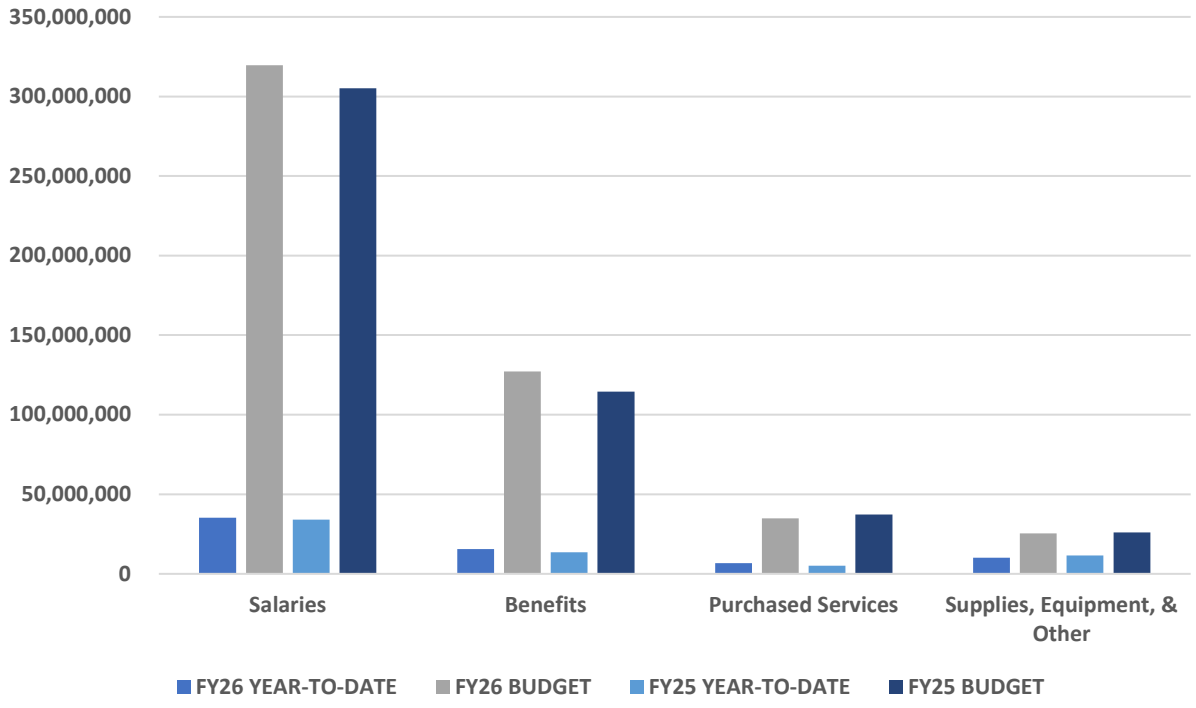
Rosemount-Apple Valley-Eagan Public Schools

General Fund Revenues and Expenditures
For Period Ending September 30, 2025

REVENUE SUMMARY BY SOURCE



EXPENDITURE SUMMARY BY OBJECT



Rosemount-Apple Valley-Eagan Public Schools

All Funds Activity Summary
For Period Ending September 30, 2025

	Revenues		Expenditures	
	Budgeted Amounts	**Year-to-date Activity**	**Budgeted Amounts**	**Year-to-date Activity**
General Fund				
General Operations	384,290,326	112,269,500	352,519,565	51,042,701
Special Education	80,763,591	10,539,985	118,205,484	11,645,936
Quality Compensation	7,454,058	-	8,246,050	256,121
Capital Expenditures	25,630,056	100,250	25,403,223	10,094,034
Pupil Transportation	29,717,111	156,216	28,233,849	4,617,465
Total General Fund	527,855,142	123,065,951	532,608,171	77,656,257
Special Revenue Funds				
Food Service	24,041,002	194,031	27,340,750	2,832,329
Community Service	11,343,707	2,847,749	11,318,409	2,608,803
Total Special Revenue Funds	35,384,709	3,041,779	38,659,159	5,441,132
Building Construction Fund	8,861,133	2,168,763	200,111,800	38,029,440
Debt Service Funds				
Regular	35,785,291	18,773,052	35,203,400	7,791,700
Total Debt Service Funds	35,785,291	18,773,052	35,203,400	7,791,700
Internal Service Funds				
GASB #16 - Severance	1,200,000	-	699,999	-
Self-Insured Dental	477,000	8,311	460,000	143,959
Self-Insured Health	88,428,000	593,644	82,747,000	19,683,573
Total Internal Service Funds	90,105,000	601,955	83,906,999	19,827,532
Fiduciary Funds				
OPEB Irrevocable Trust	3,000,000	2,240,827	3,500,000	-
Total Fiduciary Funds	3,000,000	2,240,827	3,500,000	-
Total All Funds	**700,991,275**	**149,892,327**	**893,989,529**	**148,746,062**

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Assurance of Compliance**

Presenter(s): **Jill Coyle** Title(s): **General Counsel**

Background
All Minnesota school districts must complete and submit an Assurance of Compliance to the Minnesota Department of Education (MDE) by November 15, 2025. The Assurance of Compliance is submitted electronically through the Superintendent's Office on an annual basis. By completing the Assurance of Compliance, the school district provides written assurance to MDE that it is in compliance with state and federal discrimination laws and has informed all mandated reporters of their student maltreatment reporting duties. A copy of the Assurance of Compliance is attached. District 196 is in compliance with the requirements and will verify compliance by electronically submitting the Assurance of Compliance.

Alternatives
Do not approve the submission of the Assurance of Compliance.

Recommendation
Approve submission of the Assurance of Compliance and authorize the administration to complete the submission.

District: Rosemount-apple Valley-eagan Role: DistrictUser

DEPARTMENT OF EDUCATION

Contact Us

Kellie Brady

E-mail: mde.assurance.compliance.MDE@state.mn.us

Phone: 651-582-8793

Address: 400 NE Stinson Blvd., Minneapolis, MN 55413

Assurance of Compliance

0196-01 Rosemount-Apple Valley-Eagan
-INFORMATION NEEDED TO EVIDENCE COMPLIANCE-
School Year: 25-26

* - indicates required fields.

Coordinator Identification Information

	Human Rights Coordinator	Title IX Coordinator	504 Coordinator
Name*	Joel Milteer	Joel Milteer	Janet Fimmen
Telephone Number*	651-423-7859	651-423-7859	651-423-7629
Fax Number*	651-423-7858	651-423-7858	651-423-7627
E-Mail Address*	joel.milteer@district196.	joel.milteer@district196.	janet.fimmen@district19

Mandated Reporter Training

Minnesota Chapter 260E.30, Subd. 2(b). Districts must inform all mandated reporters of the duties.

Date of Verification *

☑ * I verify that all mandated reporters employed by or otherwise associated with any school in this district have been informed of mandated reporting requirements and of the prohibition of retaliation against anyone reporting maltreatment. — 11/11/2025

As part of the Minnesota Department of Education's data collection for the Minnesota Olmstead Plan related to the topic area Prevent Abuse and please provide the following information;

Total number of school district employees who have received mandated reporter training as of verification date? 4553

Number of licensed staff? 2625

Number of unlicensed staff? 1928

*This information is requested to assist in the prevention of abuse and neglect of students with disabilities through increased awareness and educ all school personnel and their duties associated with mandated reporting requirements.

Document Submittal Verification

Does MDE have current and accurate copies of the following documents?
Please submit updated policy if revised since Last Submitted Date.

Document	Last Submitted Date	Upload Document*
Harassment and Violence policy	10/21/2024	**Select Upload Document:** Choose File No file chosen

District Compliance Requirements Checklist

This assurance is given in consideration of and for the purpose of obtaining any and all federal grants, loans, contracts, property, discounts, or other federal financial assistance extended after the date hereof to the district by the U.S. Department of Education and the Minnesota Department of Education (MDE), i installment payments after such date of application for federal financial assistance and state aid allotments which were approved before such date.

The district recognizes and agrees that such federal and state financial assistance will be extended in reliance on the representations, supporting informatio by Minnesota Statute, section 127A.42, subd. 3 and agreements made in this assurance. This assurance is binding on the district and the persons who are authorized to submit information on behalf of the district.

Check all statements in which the district has complied with the state and federal requirements prohibiting discrimination.

Federal Laws:

☑ * Title VI of the Civil Rights Act of 1964 (42 USC 2000d, et. seq.; 34 C.F.R. Part 100), which provides that no person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the district receives federal financial assistance.

- [x] * Title VII of the Civil Rights Act of 1964 (42 USC 2000e, et. seq.; P.L. 88-352), as amended by the Equal Employment Opportunity Act of 1972 (P.L. 92-261), which prohibits discrimination in employment because of an individual's race, color, religion, sex, or national origin.

- [x] * Title VII of the Civil Rights Act of 1964 Pregnancy Discrimination Act (within Title VII) (42 USC § 2000e(k)).

- [x] * Title IX of the Education Amendments of 1972 (20 USC § 1681; 34 C.F.R. Part 106), which prohibits discrimination on the basis of sex in education programs and activities receiving or benefiting from federal financial assistance.

- [x] * The Age Discrimination in Employment Act of 1967 (29 USC § 621; 42 USC § 6101; 29 C.F.R. Part 621), which prohibits discrimination on the basis of age (over 40 years).

- [x] * Section 504 of the Rehabilitation Act of 1973 (34 C.F.R. part 104) prohibiting discrimination on the basis of disability.

- [x] * The American with Disabilities Act (42 USC § 12101, et seq.), also prohibiting discrimination on the basis of disability.

- [x] * Denial of Equal Educational Opportunity Prohibited (20 USC § 1703).

- [x] * The Fair Housing Act (42 USC § 3601 et seq.; 24 C.F.R. part 100).

- [x] * The Age Discrimination Act of 1975 (42 USC § 6101 and 6102; 34 C.F.R. part 110).

- [x] * Prohibition of Discrimination Based on Blindness (20 USC § 1684).

State Laws:

- [x] * The Minnesota Human Rights Act (Minn. Stat. § 363A), which prohibits discrimination in education programs and activities on grounds of race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, sexual orientation, disability or age.

- [x] * Minnesota Statues, section 121A.031, which requires school districts to have a written policy to prevent and to prohibit student bullying.

- [x] * Minnesota Statutes, section 121A.03, which requires school districts to have a policy prohibiting sexual/racial/religion harassment and violence which applies to students, teachers, administrators and other school personnel.

- [x] * Minnesota Statutes, section 121A.04, which prohibits sex discrimination in athletic programs.

- [x] * Minnesota Rules, part 3500.0550, relating to the Inclusive Educational Program Plan.

- [x] * Minnesota Rules, Chapter 3535.0100-.0180; 3535.2300-.2800; 3535.3000-.3700, relating to equality of educational opportunity and school desegregation, and prohibition of discriminatory practices.

By clicking "Submit" you are affirming that these laws are available in each building in the district, that the information that you have provided is accurate, and that you have the authority to submit this assurance on behalf of the district. Clicking "Cancel" will clear data entered.

NOTE: When data entry is complete, click "Submit" to send data to The Minnesota Department of Education.

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Irish Dome Lease Extension**

Presenter(s): **Jill Coyle** Title(s): **General Counsel**

Background
In 2004, the school district entered into a 25-year lease agreement with a private organization, Irish Dome, LLC. Under the terms of the original lease agreement, Irish Dome LLC constructed and continues to operate a multipurpose, domed recreational facility (Irish Dome) on the Rosemount High School site in exchange for use rights by the school district and other consideration. The Irish Dome provides year-round, covered athletic fields that the school district uses for athletic purposes during the school year and on designated dates in the summer. In 2013, the parties amended the lease agreement to allow Irish Dome, LLC to construct a storage garage.

The parties have mutually benefited from the Irish Dome and now seek to extend the lease agreement for 15 years, as well as to agree upon improvements to the fabric covering, turf, lights, and mechanicals. The extension and the planned improvements are contained in a second amendment to the lease agreement. The school district and Irish Dome LLC are the primary parties to the Irish Dome lease agreement and its amendments, but the City of Rosemount is also a signatory, only for purposes of providing consent because the Irish Dome is on land that was jointly developed by the city and the school district.

Alternatives
1. Do not approve the second amendment to the Irish Dome lease agreement.
2. Propose changes to the second amendment to the Irish Dome lease agreement.

Recommendation
Approve the second amendment to the Irish Dome lease agreement.

SECOND AMENDMENT TO THE LEASE BETWEEN INDEPENDENT SCHOOL DISTRICT 196 ("LANDLORD") and IRISH DOME, LLC ("TENANT").

WHEREAS, Landlord and Tenant entered into a lease on April 20, 2004 ("Original Lease") allowing Tenant to construct, maintain and operate a multi-purpose domed recreational facility ("Dome") on a portion of Landlord's property ("Leased Premises") in exchange for Landlord's use rights and other valuable consideration; and

WHEREAS, the City of Rosemount ("City") consented to the Original Lease but did not assume or accept any rights or responsibilities under the Original Lease; and

WHEREAS, Landlord and Tenant amended the Original Lease in October of 2013 to allow Tenant to build a storage garage on the Leased Property ("First Amendment"); and

WHEREAS, the parties now wish to amend the Original Lease a second time ("Second Amendment") to extend the term of the Original Lease and to address other matters related to the operation and maintenance of the Dome.

NOW, THEREFORE, the parties hereto agree as follows:

1. The Original Lease, as amended by the parties, is hereby amended a second time to extend the lease term for fifteen years from the end of the lease term in the Original Lease, through April 30, 2044. This extension of the Original Lease term is contingent upon the following:
    a. Installation of a new replacement fabric cover on the Dome as soon as possible, but in no event later than August 1, 2026.
    b. Replacement and/or repair of damaged, missing or malfunctioning light poles and lights in the Dome as soon as possible, but in no event later than April 1, 2026.
    c. Replacement of the Dome's mechanical/blower unit and controls as soon as possible, but in no event later than August 1, 2026.
    d. Replacement of the turf within the Dome no later than August 1, 2028. Replacement turf will maintain a GMAX score within industry standards for synthetic turf.
    e. Confirmation of property insurance and public liability insurance coverage at Tenant's expense and maintained continuously throughout the original and extended lease term.
        i. Insurance will provide coverage for injuries or death to persons and for damage or destruction to property with respect to the Leased Premises and the business operated by Tenant including Tenant's business activities on the Leased Premises.
        ii. Landlord shall be named as an additional insured on Tenant's liability policy.
        iii. The limits for such policies shall be acceptable to Landlord.
        iv. All insurance policies required to be obtained by Tenant shall be in the form and with companies approved by Landlord and shall provide that such insurance shall not be subject to cancellation or change except after ten days' written notice to Landlord.
        v. At Tenant's option, Landlord shall endeavor to add the Dome to its property insurance coverage with the Tenant as loss payee. Tenant shall be responsible

for the cost of said insurance and shall remit payment of the cost to Landlord as additional rent. If Tenant so elects for the Dome to be covered by the Landlord's property insurance, it is understood that until the fabric cover of the Dome is replaced as required by paragraph 1(a) of this Second Amendment, the property coverage obtained by Landlord shall exclude coverage of the fabric cover on the Dome or damages caused if the Dome should collapse. Tenant shall continue to be responsible for procuring property insurance on Irish Dome LLC's contents in the Irish Dome.

Tenant's failure to meet any of the above contingencies in numbered paragraph one (1) shall be an event of default subject to section 6.02 of the Original Lease.

2. Landlord shall have the right to review and approve Tenant's selections of the replacement fabric cover on the Dome and the replacement turf prior to their purchase. Landlord's approval shall not be unreasonably withheld. The parties agree that the future replacement schedule for the selected fabric cover of the Dome and the turf shall be consistent with the manufacturer's recommendation, or sooner if needed. Landlord acknowledges that a manufacturer's recommended replacement schedule for outdoor turf may or may not be applicable to indoor turf covered by a dome.

3. Landlord and Tenant shall hold an annual meeting to discuss maintenance of the Dome. At the discretion of the parties, this meeting may be combined with the annual meeting held for purposes of discussing usage pursuant to section 1.03 of the Original Lease.

4. Landlord shall have the right, but not the obligation, to conduct a professional inspection of the Dome on an annual basis, including but not limited to GMAX testing of the turf and an inspection by an expert in the construction and maintenance of domes. Landlord shall bear the cost of this inspection and shall give notice to Tenant at least ten (10) days in advance. Inspections shall be conducted in such a manner that they do not interfere with Landlord's operation of the Dome. The parties shall hold a meeting to discuss any concerns or recommendations arising out of an inspection conducted pursuant to this paragraph.

5. Except as amended herein, the terms of the Original Lease and its First Amendment are expressly reaffirmed and remain in full force and effect.

6. The consideration for this Second Amendment is the mutual promises contained herein.

7. The City consents to this Second Amendment, but does not assume or accept any rights or responsibilities under the Original Lease or its amendments and executes this document solely for the purpose of indicating its continuing consent.

IN WITNESS WHEREOF, the undersigned parties hereby acknowledge that they have read and understand this Second Amendment to the Original Lease and have executed this Second Amendment on the dates recorded below.

INDEPENDENT SCHOOL DISTRICT 196

_____

Cory Johnson
Chairperson of the School Board

_____
Date

_____

Sakawadin Mohamed
Clerk of the School Board

_____
Date

IRISH DOME, LLC

_____

Jody Otto
President, Irish Dome LLC

_____
Date

CITY OF ROSEMOUNT

_____

Jeff Weisensel
Mayor

_____
Date

Rosemount • Apple Valley • Eagan
Public Schools

Educating, developing, and inspiring our students for lifelong success.

Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Boulder Trail Extension**

Presenter(s): **Christopher Onyango-Robshaw** Title(s): **Director of Finance and Operations**

Background

Following the May 2023 voter-approved bond referendum, the district acquired land for the new Rosemount Middle School, situated at the southeast corner of County Road 42 and Biscayne Avenue in Rosemount. Pursuant to the development agreement with the University of Minnesota, the district is obligated to execute specific site improvements, including extending Boulder Trail. Bids for the development work were opened on Tuesday, Oct. 28, 2025. Knutson Construction reviewed the bids and are hereby presented for action.

Trade Package	Contractor	Amount
31A – Earthwork, Utilities and Site Work	Edge Contracting	$1,519,239

Alternatives

1. Select a different vendor than listed in the recommendation letter.
2. Do not accept any bids.

Recommendation

Award the contract for the Boulder Trail Extension to Edge Contracting, the vendor listed on the recommendation letter from Knutson Construction Project Manager Ike McWaters, and authorize the superintendent or director of finance and operations to sign the contract.

ISD #196
Boulder Trail Extension

October 28, 2025
1:00 PM

Package #	Bidder	Bid Security	Addenda 1	Base Bid	Bid Bonds - Physical Seal	
31A	Edge Contracting			$ 1,519,239.00		
31A	Peterson Companies			$ 1,834,300.00		
31A						
31A						
31A						
31A						
31A						
Apparent Low Bidder						
	Edge Contracting			$ 1,519,239		
	31A - Earthwork					

Date: November 3, 2025
To: Independent School District 196
From: Ike McWaters, Knutson Construction
Subject: Boulder Trail Expansion – Contract Recommendation

Dear Members of the Board,

Knutson Construction recommends that the motion be approved to award the following contract for the Boulder Trail Expansion required for the new Rosemount Middle School Site.

Low Bid Contracts

31A – Earthwork, Utilities, and Site Work

- **Edge Contracting** in the amount of **$1,519,239**

Knutson Construction will proceed with Contracts upon Board approval.

Thank you,

Ike McWaters
Project Manager
Knutson Construction

CC: Christopher Onyango-Robshaw, District 196
Carol Hauschild, District 196
Stephanie Rudie, District 196
Wold Architects and Engineers

Rosemount • Apple Valley • Eagan
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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Joint Powers Agreement for Smoke-Free Cohort Services**

Presenter(s): **Eric Hansen** Title(s): **Director of Secondary Education**

Background
In partnership with Dakota County Public Health Statewide Health Improvement Partnership (SHIP), District 196 will partner with the Tobacco Free Alliance (TFA) on a shared work plan to provide the district with technical assistance regarding commercial tobacco and non-punitive approaches to commercial tobacco use and education and training opportunities for District 196 Developmental Psychology teachers and students at Apple Valley High School, Eagan High School, Eastview High School, and Rosemount High School.

Alternatives
1. Suggest changes to the agreement.
2. Reject the proposed agreement.

Recommendation
Approve the agreement as presented and authorize the superintendent to sign the agreement.

JOINT POWERS AGREEMENT FOR SMOKE FREE COHORT SERVICES BETWEEN THE COUNTY OF DAKOTA AND INDEPENDENT SCHOOL DISTRICT 196

This Joint Powers Agreement ("Agreement") is entered into by and between the County of Dakota, a political subdivision of the State of Minnesota, by and through its Department of Public Health, and Independent School District 196. 3455 153rd St. W., Rosemount, MN 55068 ("School District" or "Contractor"), by and through their respective governing bodies.

RECITALS

WHEREAS, the County and the School District are governmental units as that term is defined in Minn. Stat. §471.59.

WHEREAS, under Minn. Stat. §471.59, subd.1, two or more governmental units may enter into an agreement to cooperatively exercise any power common to the contracting Parties, and one of the participating governmental units may exercise one of its powers on behalf of the other governmental units.

WHEREAS, the County has received a grant of monies from the Minnesota Department of Health for implementation of the County's Statewide Health Improvement Program ("SHIP"), including smoke free cohort services.

WHEREAS, the County is permitted to provide services using its SHIP funds and the County has solicited and considered applications from entities for use of such funds.

WHEREAS, the County has agreed to provide School District with smoke free cohort services as provided herein.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein, the County and School District hereby agree as follows:

1. Effective Date. This Agreement is dependent on the approval and execution of a contract between the County and Tobacco Free Alliance ("TFA") to provide smoke free cohort services to the School District. To the extent such contract has been executed, the effective date of this Agreement shall be the date the last party executes this Agreement. County will provide a copy of its contract with TFA to School District upon request.

2. Purpose. The purpose of this Agreement is for the County to provide smoke free cohort services at School District locations through its contractor, as more fully described herein.

3. County Obligations. The County, through the TFA, will provide the free cohort services and programs described on the Service Grid attached as Exhibit 2 (the "Services"). The Services will be provided at dates and times agreeable to the parties. Unless otherwise agreed to by the parties, the Services will take place at the locations identified on Exhibit 2.

4. Program Costs. The smoke free cohort services are grant funded and will be provided at no cost to the School District.

5. School District Obligations. School District agrees to do the following:

(1) designate an area within the Schools where the Services may be provided to students in the School District;

(2) work with the County and TFA to determine mutually agreeable dates and times for the Services;

(3) determine, according to School District policies, which students may participate in the Services; and

(4) determine, according to its own policies, whether parental consent forms are necessary for student participation in the Services and if so, to collect such consent forms from participating students.

6. School District obligations under State Contracts. The Services provided under this Agreement are subject to the terms and conditions contained in the SHIP Grant Project Agreement between the Dakota County Community Health Board and the State of Minnesota dated November 1, 2025, as may be periodically amended. ("State Contracts"). School District agrees to comply with all terms and conditions contained in the State Contract that are applicable to the Services provided under this Agreement. This includes but is not limited to the special conditions identified in Section 19 of this Agreement. County will provide copies of the State Contract to School District upon request.

7. Authorized Representatives. The following named persons are designated as the Authorized Representatives of the parties for purposes of this Agreement. These persons have authority to bind the party they represent and to consent to modifications, except that the Authorized Representatives shall have only authority specifically granted by their respective governing boards. Notice required to be provided pursuant this Agreement shall be provided to the following named persons and addresses unless otherwise stated in this Agreement, or in a modification to this Agreement.

The County's Authorized Representative is:
Marti Fischbach, Community Services Director
Telephone: 651-554-5742
Email: Marti.Fischbach@co.dakota.mn.us

Michael Bolsoni, or his/her successor, has the responsibility to monitor the School District's performance pursuant to this Agreement and the authority to approve invoices submitted for reimbursement.

The School District's Authorized Representative is:
Michael Bolsoni, 3455 153rd St. W., Rosemount, MN 55068
Telephone: 651-423-7749
Email: michael.bolsoni@district196.org

The parties shall provide written notification to each other of any change to the Authorized Representative. Such written notification shall be effective to change the designated liaison under this Agreement, without necessitating an amendment of this Agreement.

8. Assignment. The School District may neither assign nor transfer any rights or obligations under this Agreement without the prior consent of the County and a fully executed assignment agreement, executed by the County and the School District.

9. Indemnification. If permitted by the law governing the powers of public school districts, School District agrees to indemnify the County, its officers, employees, agents, and others acting on its behalf and to hold them harmless and defend and protect them from and against any and all loss, damage, liability, cost and expense, specifically including reasonable attorneys' fees and other costs and expenses of defense, for any actions, claims or proceedings of any sort which are caused by any act or omission of School District, its officers, employees, agents, subcontractors, invitees, or any other person(s) or entity(ies) for whose acts or omissions School District may be legally responsible. Nothing herein shall be construed as a waiver by School District of any of the immunities or limitations of liability to which it may be entitled pursuant to Minn. Stat. Ch. 466 or any other statute or law.

10. Insurance Terms. In order to protect itself and to protect the County under the indemnity provisions set forth above, School District shall, at its expense, procure and maintain policies of insurance covering the term of this Agreement. All retentions and deductibles under such policies shall be paid by the School District.

11. Audit. The School District shall maintain books, records, documents and other evidence pertaining to the costs or expenses associated with the work performed pursuant to this Agreement. Upon request the School District shall allow the County, Legislative Auditor or the State Auditor to inspect, audit, copy or abstract all of the books, records, papers or other documents relevant to this Agreement. The School District shall use generally accepted accounting principles in the maintenance of such books and records, and shall retain all of such books, records, documents and other evidence for a period of six (6) years from the date of the completion of the activities funded by this Agreement.

12. Data Practices. The parties agree that any information and data received from the other party during the term of this Agreement shall be treated and maintained in accordance with the Minnesota Government Data Practices Act, Minnesota Statutes, Chapter 13. The parties additionally acknowledge that the Family Educational Rights and Privacy Act, 20 U.S.C. 1232g and 34 C.F.R. 99 ("FERPA"), apply to the use and disclosure of education records that are created or maintained under this agreement. The parties anticipate that only public directory information will be provided to or otherwise made available to the County and TFA under this Agreement. The School District will identify any private education record governed by FERPA and provided to the County or TFA under this Agreement and will obtain necessary consent from the data subject before providing such record. The County agrees that it will notify and consult with the School District before responding to any request for data involving private education records identified by the School District.

13. Relationship of the Parties. Nothing contained in this Agreement is intended or should be construed as creating or establishing the relationship of co-partners or joint ventures between the County and the School District, nor shall the County be considered or deemed to be an agent, representative or employee of the School District in the performance of this Agreement. Personnel of the School District or other persons while engaging in the performance of this

Agreement shall not be considered employees of the County and shall not be entitled to any compensation, rights or benefits of any kind whatsoever.

14. Governing Law, Jurisdiction and Venue. Minnesota law, without regard to its choice-of-law provisions, governs this Agreement. Venue for all legal proceedings arising out of this Agreement, or its breach, must be with the appropriate state court with competent jurisdiction in Dakota County.

15. Compliance with Law. The School District agrees to conduct its work under this Agreement in compliance with all applicable provisions of federal, state, and local laws, ordinances, or regulations, and further agrees to comply with the Standard Assurances attached as Exhibit 1 except to the extent that select assurances do not otherwise apply to public school districts. The School District is responsible for obtaining and complying with all federal, state, or local permits, licenses, and authorizations necessary for performing the work.

16. Default and Remedies.

(a) Events of Default. The following shall, unless waived in writing by the County, constitute an event of default under this Agreement: If the School District fails to fully comply with any material provision, term, or condition contained in this Agreement.

(b) Notice of Event of Default and Opportunity to Cure. Upon the County's giving the School District written notice of an event of default, the School District shall have thirty (30) calendar days in which to cure such event of default, or such longer period of time as may be reasonably necessary so long as the School District is using its best efforts to cure and is making reasonable progress in curing such events of default (the "Cure Period"). In no event shall the Cure Period for any event of default exceed two (2) months. Within ten (10) calendar days after receipt of notice of an event of default, the School District shall propose in writing the actions that the School District proposes to take and the schedule required to cure the event of default.

(c) Remedies. Upon the School District's failure to cure an event of default within the Cure Period, the County may enforce any or all of the following remedies, as applicable:

(1) The County may refrain from disbursing the grant monies; provided, however, the County may make such a disbursement after the occurrence of an event of default without thereby waiving its rights and remedies hereunder.

(2) The County may enforce any additional remedies it may have in law or equity.

(3) The County may terminate this Agreement and its obligation to provide funds under this Agreement for cause by providing thirty (30) days' written notice to the School District. Such notice to terminate for cause shall specify the circumstances warranting termination of the Agreement. Cause shall be a material breach of this Agreement and any supplemental agreement or modification to this Agreement or an event of default. Notice of Termination shall be made by certified mail or personal delivery to the Authorized Representative of the other Party. For purposes of termination and default, all days are calendar days.

17. Non-Appropriation. Notwithstanding any provision of this Agreement to the contrary, this Agreement may be terminated immediately by either the County or the School District in the

event sufficient funds from the County, School District, State, or Federal sources are not appropriated, obtained and continued at least the level relied on for the funding of this Agreement, and the non-appropriation of funds did not result from any act or bad faith on the part of the party terminating the Agreement.

18. Special Conditions. The School District understands and agrees that it will perform the work contemplated by this Agreement in such a way as to comply with and enable the County to comply with all of the requirements imposed upon the County in the State Contracts, including but not limited to the following:

(a) Any publicity given to the activities occurring as a result of this Agreement, including notices, informational pamphlets, press releases, research, reports, signs and similar public notices shall identify that it is "Supported by the Statewide Health Improvement Partnership, Minnesota Department of Health and Dakota County Public Health Department" and shall not be released unless approved in writing by these entities' authorized representatives.

(b) If permitted by the law governing the powers of public school districts, the School District shall indemnify, save and hold the Department, its representatives and employees harmless from any and all claims or causes of action, including reasonable attorney fees incurred by the Department, arising from the performance of the activities funded by this Agreement by the School District or its agents or employees.

(c) The School District, by executing this Agreement, grants to the Department a perpetual, irrevocable, no-fee right and license to make, have made, reproduce, modify, distribute, perform and otherwise use the Materials provided by TFA for any and all purposes, in all forms and manners that the Department, in its sole discretion, deems appropriate.

(d) Any employees or agents of TFA who have contact with School District students must undergo criminal/maltreatment background studies pursuant to Minn. Stat. § 123B.03 and 299C.60 et. seq. The School District will complete the criminal/maltreatment background study through its Human Resources Department. The School District has the right to refuse assigned TFA personnel based upon the results of the criminal/maltreatment background study.

19. Exhibits. The following exhibits are attached to and incorporated within this Subgrant Agreement except insofar as the Standard Assurances contains provisions not otherwise applicable to public school districts.
Exhibit 1: Standard Assurances;
Exhibit 2: Service Grid;

20. Waiver. If the County fails to enforce any provision of this Agreement, that failure shall not result in a waiver of the right to enforce the same or another provision of this Agreement.

21. Complete Agreement. This Agreement and Exhibits contain all negotiations and agreements between the County and the School District. Any amendment to this Agreement must be in writing and executed by the County and the School District. No other understanding regarding this Agreement, whether written or oral, may be used to bind either party. In the event of a conflict between the terms of any Exhibit and the body of this Agreement, this Agreement shall control.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates indicated below.

COUNTY OF DAKOTA

By: _____

Title: _____

Date: _____

Dakota County Contract _____
Dakota County BR 25-___

INDEPENDENT SCHOOL DISTRICT 196

School District Board
Resolution number/date:_____

By: _____

Title: _____

Date: _____

EXHIBIT 1
STANDARD ASSURANCES

1. **NON-DISCRIMINATION**. During the performance of this Contract, the Contractor shall not unlawfully discriminate against any employee or applicant for employment because the person is a member of a protected class under, and as defined by, federal law or Minnesota state law including, but not limited to, race, color, creed, religion, sex, gender, gender identity, pregnancy, national origin, disability, sexual orientation, age, familial status, marital status, veteran's status, or public assistance status. The Contractor will take affirmative action to ensure that applicants are employed and that employees are treated during employment without unlawful discrimination.. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices which set forth the provisions of this nondiscrimination clause.

The Contractor will, in all solicitations or advertisements for employees placed by or on behalf of Contractor, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, religion, sex, national origin, disability, sexual orientation, age, marital status, veteran's status, or public assistance status.

No funds received under this Contract shall be used to provide religious or sectarian training or services.

The Contractor shall comply with any applicable federal or state law regarding non-discrimination. The following list includes, but is not meant to limit, laws which may be applicable:

A. The Equal Employment Opportunity Act of 1972, as amended, 42 U.S.C. § 2000e *et seq*. which prohibits discrimination in employment because of race, color, religion, sex, or national origin.

B. Equal Employment Opportunity-Executive Order No.11246, 30 FR 12319, signed September 24, 1965, as amended, which is incorporated herein by reference, and prohibits discrimination by U.S. Government contractors and subcontractors because of race, color, religion, sex, or national origin.

C. The Rehabilitation Act of 1973, as amended, 29 U.S.C. § 701 *et seq*. and 45 C.F.R. 84.3 (J) and (K) implementing Sec. 504 of the Act which prohibits discrimination against qualified handicapped persons in the access to or participation in federally-funded services or employment.

D. The Age Discrimination in Employment Act of 1967, 29 U.S.C. § 621 *et seq*. as amended, and Minn. Stat. § 181.81, which generally prohibit discrimination because of age.

E. The Equal Pay Act of 1963, as amended, 29 U.S.C. § 206(d), which provides that an employer may not discriminate on the basis of sex by paying employees of different sexes differently for the same work.

F. Minn. Stat. Ch. 363A, as amended, which generally prohibits discrimination because of race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, disability, sexual orientation, or age.

G. Minn. Stat. § 181.59 which prohibits discrimination against any person by reason of race, creed, or color in any state or political subdivision contract for materials, supplies, or construction. Violation of this section is a misdemeanor and any second or subsequent violation of these terms may be cause for forfeiture of all sums due under the Contract.

H. Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101 through 12213, 47 U.S.C. §§ 225, 611, with regulations at 29 C.F.R. § 1630, which prohibits discrimination against qualified individuals on the basis of a disability in term, condition, or privilege of employment.

I. Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d, *et seq.* and including 45 CFR Part 80, prohibits recipients, including their contractors and subcontractors, of federal financial assistance from discriminating on the basis of race, color or national origin which includes not discriminating against those persons with limited English proficiency.

J. The Pregnancy Discrimination Act of 1978, which amended Title VII of the Civil Rights Act of 1964, 42 U.S.C. §§ 2000e et seq which prohibits discrimination on the basis of pregnancy, childbirth, or related medical conditions.

K. Equal Protection of the Laws for Faith-based and Community Organizations-Executive Order No. 13279, signed December 12, 2002 and as amended May 3, 2018. Prohibits discrimination against grant seeking organizations on the basis of religion in the administration or distribution of federal financial assistance under social service programs, including grants and loans.

L. Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended, 38 U.S.C. 4212, with regulations at 41 C.F.R. Part 60-250, which prohibits discrimination in employment against protected veterans.

2. **DATA PRIVACY**. For purposes of this Contract, all data created, collected, received, stored, used, maintained, or disseminated by Contractor in the performance of this Contract are subject to the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, ("MGDPA") and the Minnesota Rules implementing the MGDPA. Contractor must comply with the MGDPA as if it were a governmental entity. The remedies in Minn. Stat. § 13.08 apply to the Contractor. Contractor does not have a duty to provide access to public data to a data requestor if the public data are available from the County, except as required by the terms of this Contract. If Contractor is a subrecipient of federal grant funds under this Contract, it will comply with the federal requirements for the safeguarding of protected personally identifiable information ("Protected PII") as required in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, and the County Protected PII procedures, which are available upon request. Additionally, Contractor must comply with any other applicable laws on data privacy. All subcontracts shall contain the same or similar data practices compliance requirements.

3. **RECORDS DISCLOSURE/RETENTION**. Contractor's bonds, records, documents, papers, accounting procedures and practices, and other evidences relevant to this Contract are subject to the examination, duplication, transcription, and audit by the County and either the Legislative or State Auditor, pursuant to Minn. Stat. § 16C.05, subd. 5. Such evidences are also subject to review by the Comptroller General of the United States, or a duly authorized representative, if federal funds are used for any work under this Contract. The Contractor agrees to maintain such evidences for a period of six (6) years from the date services or payment were last provided or made or longer if any audit in progress requires a longer retention period.

4. **WORKER HEALTH, SAFETY AND TRAINING**. Contractor shall be solely responsible for the health and safety of its employees in connection with the work performed under this Contract. Contractor shall make arrangements to ensure the health and safety of all subcontractors and other persons who may perform work in connection with this Contract. Contractor shall ensure all personnel of Contractor and subcontractors are properly trained and supervised and, when applicable, duly licensed or certified appropriate to the tasks engaged in under this Contract. Each Contractor shall comply with federal, state, and local occupational safety and health standards, regulations, and rules promulgated pursuant to the Occupational Health and Safety Act which are applicable to the work to be performed by Contractor.

5. **PROHIBITED TELLECOMMUNICATIONS EQUIPMENT/SERVICES.** If Contractor is a subrecipient of federal grant funds under this Contract, Contractor certifies that, consistent with Section 889 of the John S. McCain National Defense Authorization Act for Fiscal Year 2019, Pub. L. 115-232 (Aug. 13, 2018) (the "Act"), and 2 CFR § 200.216, Contractor will not use funding covered by this Contract to procure or obtain, or to extend, renew, or enter into any contract to procure or obtain, any equipment, system, or service that uses "covered telecommunications equipment or services" (as that term is defined in Section 889 of the Act) as a substantial or essential component of any system or as critical technology as part of any system. Contractor will include this certification as a flow down clause in any agreement related to this Contract.

6. **CONTRACTOR GOOD STANDING.** If Contractor is not an individual, Contractor must be registered to do business in Minnesota with the Office of the Minnesota Secretary of State and shall maintain an active/in good standing status with the Office of the Minnesota Secretary of State, and shall notify County of any changes in status within five calendar days of such change. Business entities formed under the laws of a jurisdiction other than Minnesota must maintain a certificate of authority (foreign corporations, limited liability companies, limited partnerships, and limited liability limited partnerships), or a statement of foreign qualification (foreign limited liability partnerships), or a statement of partnership authority (general partnerships). *See* Minn. Stat. §§ 303.03 (corporations); 322C.0802 (limited liability companies); 321.0902 and 321.0907 (foreign limited partnership); 321.0102(7) (foreign limited liability limited partnerships); 323A.1102(a) (foreign limited liability partnership); 321.0902 and 321.0907 (foreign general partnerships).

7. **CONTRACTOR DEBARMENT, SUSPENSION, AND RESPONSIBILITY CERTIFICATION.** Federal Regulation 45 CFR 92.35 prohibits the State/Agency from purchasing goods or services with federal money from vendors who have been suspended or debarred by the federal government. Similarly, Minn. Stat. § 16C.03, subd. 2 provides the Commissioner of Administration with the authority to debar and suspend vendors who seek to contract with the State/Agency. Vendors may be suspended or debarred when it is determined, through a duly authorized hearing process, that they have abused the public trust in a serious manner.

By signing this Contract, the Contractor certifies that it and its principals* and employees:

A. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from transacting business by or with any federal, state, or local governmental department or agency; and

B. Have not within a three (3) year period preceding this Contract: 1) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract; 2) violated any federal or state antitrust statutes; or 3) committed embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and

C. Are not presently indicted or otherwise criminally or civilly charged by a governmental entity for: 1) commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction; 2) violating any federal or state antitrust statutes; or 3) committing embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and

D. Are not aware of any information and possess no knowledge that any subcontractor(s) that will perform work pursuant to this Contract are in violation of any of the certifications set forth above; and

E. Shall immediately give written notice to the Authorized Representative should Contractor come under investigation for allegations of fraud or a criminal offense in connection with obtaining, or performing a public (federal, state, or local government) transaction; violating any federal or state antitrust statutes; or committing embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.

*"Principals" for the purposes of this certification means officers; directors; owners; partners; and persons having primary management or supervisory responsibilities within a business entity (e.g. general manager; plant manager; head of a subsidiary, division, or business segment and similar positions).

8. **HEALTH DATA PRIVACY**. When applicable to the Contractor's duties under this Contract, the Contractor agrees to comply with the requirements of the Health Insurance Portability and Accountability Act (HIPAA), the Health Information Technology for Economic and Clinical Health Act (HITECH), Minnesota Health Records Act, and any other applicable health data laws, rules, standards, and requirements in effect during the term of this Contract.

9. **APPEALS.** The Contractor shall assist the County in complying with the provisions of Minn. Stat. § 256.045, Administrative and Judicial Review of Human Services Matters, if applicable.

10. **REPORTING.** Contractor shall comply with the provisions of the "Child Abuse Reporting Act", Minn. Stat. § 626.556, as amended, and the "Vulnerable Adult Reporting Act", Minn. Stat. § 626.557, as amended, and any rules promulgated by the Minnesota Department of Human Services, implementing such Acts.

11. **PSYCHOTHERAPISTS.** Contractor has and shall continue to comply with the provisions of Minn. Stat. Ch. 604, as amended, with regard to any currently or formerly employed psychotherapists and/or applicants for psychotherapist positions.

12. **EXCLUDED MEDICAL ASSISTANCE PROVIDERS.** By signing this contract, Provider certifies that it is not excluded. 42 U.S.C. § 1397 *et seq*. (subch. XX) of the Social Security Act.

13. **MDHS THIRD-PARTY BENEFICIARY.** The following applies to contracts related to adult mental health services; see Minn. Stat. § 245.466, subd. 2. Contractor acknowledges and agrees that the Minnesota Department of Human Services is a third-party beneficiary and as a third-party beneficiary, is an affected party under this Contract. Contractor specifically acknowledges and agrees that the Minnesota Department of Human Services has standing to and may take any appropriate administrative action or sue Contractor for any appropriate relief in law or equity, including, but not limited to, rescission, damages, or specific performance of all or any part of the Contract between the County Board and Contractor. Contractor specifically acknowledges that the County Board and the Minnesota Department of Human Services are entitled to and may recover from Contractor reasonable attorneys' fees and costs and disbursements associated with any action taken under this paragraph that is successfully maintained. This provision shall not be construed to limit the rights of any party to the Contract or any other third

14. party beneficiary, nor shall it be construed as a waiver of immunity under the Eleventh Amendment to the United States Constitution or any other waiver of immunity. (Minn. Stat. § 245.466, subd. 3; Minn. R. 9525.1870, subp. 2).

Directions for Online Access to Excluded Providers
To ensure compliance with this regulation, identification of excluded entities and individuals can be found on the Office of Inspector General (OIG) website at https://oig.hhs.gov/exclusions/exclusions_list.asp

Attycv/Exh SA (Rev. 1-23)

EXHIBIT 2 – Service Grid

Dakota County's Statewide Health Improvement Partnership (SHIP) workplan with Tobacco Free Alliance

Workplan One: Commercial Tobacco/Vaping Prevention TA		
Time frame	**Contractor Activities**	**Desired Outcome**
11/1/25-10/31/26	**Schools TA:** Collaborate with DCPH staff to support Dakota County school districts in updating their commercial tobacco-related policies to include non-punitive alternatives to suspension and other best practice measures. This may include, but is not limited to, meeting with school staff to educate about best practices, sharing up-to-date resources and data, and communicating with school staff over email. District 196 will consider recommended policy changes, however, it cannot be guaranteed the policy changes will be made.	Dakota County schools will be better equipped to adopt supportive, non-punitive approaches to address commercial tobacco use, fostering healthier school environments that prioritize student well-being and reduce reliance on suspension.

Workplan Two: Vaping Prevention Efforts with ISD 196 DP Program		
Time frame	**Contractor Activities**	**Desired Outcome**
Winter and spring 2026	**Train DP Students on Peer-to-Peer Vaping Prevention and Cessation:** Train DP students using TFA's "Unpacking Myths and Facts Around Vaping" workshop, equipping them to educate peers on vaping prevention and cessation.	• DP class sections at Eagan, Rosemount, Eastview, and Apple Valley High Schools are trained over at least two class periods for each section. • DP students gain knowledge, skills, and confidence to deliver accurate vaping prevention messages. • Increased peer-to-peer engagement and message credibility among younger students.
Spring 2026	**Student-led Presentations to Sixth Grade Students:** DP students adapt workshop materials to create their own lesson plans and deliver their own presentations during small group sessions with ISD 196 sixth grade students.	• Sixth grade students receive engaging, factual vaping prevention education from a trusted messenger. • DP students strengthen communication, leadership, and advocacy skills.
Winter and spring 2026	**Vaping Prevention Toolkit:** If time allows, create a comprehensive electronic toolkit for the ISD 196 DP program to support sustainable peer-to-peer vaping prevention education beginning in the 2026–27 school year and beyond. TFA will own the toolkit and provide access to DCPH, DP teachers, and other schools interested in peer-to-	• A ready-to-use, evidence-based toolkit is created. • DP teachers and students can continue vaping prevention efforts without relying on annual outside training.

	peer vaping prevention programming if applicable.	• Toolkit remains relevant and up to date through periodic TFA updates and technical assistance.
Spring 2026	**Training and Presentation Evaluation:** • Create a student evaluation survey to assess the training and presentation experience, including an evaluation of the toolkit. • DP students complete the evaluation. • Compile survey findings and summarize key outcomes and lessons learned. • Improve training and toolkit based on student recommendations.	• Quantitative and qualitative data is collected and shared with DCPH to measure student learning, skill development, and presentation effectiveness. • Continuous improvement of the training and toolkit based on student feedback.

Contract term: 11/1/2025-10/31/2026

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Personnel**

Presenter(s): **Tiffany Weiler** Title(s): **Coordinator of Human Resources**

Background
The attached list of proposed personnel separations, leaves of absence, and new staff is presented for Board action.

Alternatives
Do not approve one or more of the actions.

Recommendation
Approve the actions as presented.

Separations: Non-Licensed

Date of Board Meeting - November 10, 2025

Last Name	*First Name*	*Assignment Location*	*Employment Date*	*Effective Date*	*Reason*
Anyaegbuna 145315	Jeffrey	Custodian Valley Middle	9/20/2023	10/10/2025	Resignation
Barna 28447	Judith	Bus Driver Transportation	11/19/2004	11/7/2025	Retirement
Baumann 147099	Lezlie	Chaperone Transportation	9/12/2025	10/3/2025	Resignation
Blommer 23787	Judy	Bus Driver Transportation	4/4/2001	12/5/2025	Retirement
Borak 39478	Kyle	Special Education Paraprofessional Eastview High	9/5/2017	11/12/2025	Resignation
Carpenter 145090	Scott	Bus Driver Transportation	9/7/2023	12/5/2025	Resignation
Coyle 23597	Jill	General Counsel District Office	7/25/2000	3/19/2026	Retirement
Dirksen 146865	Koleesa	Nutrition Services Associate Cedar Park Elementary	9/2/2025	10/29/2025	Resignation
Fake 146183	Brian	Bus Driver Transportation	9/5/2024	10/31/2025	Resignation
Fossum 38195	Theresa	Bus Driver Transportation	6/3/2016	9/29/2025	Retirement
Gage 144667	Douglas	Bus Driver Transportation	3/22/2023	12/5/2025	Resignation
Galchutt 146266	Evan	Special Education Paraprofessional Falcon Ridge Middle	10/14/2024	10/24/2025	Resignation
Galvez 147012	Kimberly	Nutrition Services Associate Glacier Hills Elementary	9/2/2025	10/29/2025	Resignation
Henningsgaard 22862	Kate	Secretary Shannon Park Elementary	9/27/1999	1/5/2026	Retirement

Last Name	First Name	Assignment Location	Employment Date	Effective Date	Reason
Huseby 146363	Meagan	Special Education Paraprofessional Echo Park Elementary	11/18/2024	12/19/2025	Resignation
Jensen 144771	Emily	Nutrition Services Manager Greenleaf Elementary	3/20/2023	10/24/2025	Resignation
Lockhart 30643	Ray	Bus Driver Transportation	4/25/2007	11/21/2025	Retirement
Lubbers 146315	Jenna	Special Education Paraprofessional Apple Valley High	10/29/2024	10/17/2025	Resignation
McEntee 146235	Andrea	AVID Basic Skills Clerk Falcon Ridge Middle	9/23/2024	10/23/2025	Resignation
Olson 147052	Erika	Special Education Paraprofessional Southview Elementary	9/2/2025	10/24/2025	Resignation
Person 28039	Sylvia	Route Specialist Transportation	7/23/2004	3/4/2026	Retirement
Scott De Guevara 147006	Maritza	Special Education Paraprofessional Transition Plus	8/27/2025	10/15/2025	Termination
Shrewsbury 147128	Benjamin	Special Education Paraprofessional Rosemount Elementary	9/11/2025	10/6/2025	Termination
Turitto 145629	Michael	Coordinator of Transportation District Office East	2/26/2024	12/1/2025	Retirement
Vance 23018	Patricia	Project Explore Program Coordinator District Office East	11/29/1999	3/13/2026	Retirement
Wade 145811	Lisa	Special Education Paraprofessional Dakota Hills Middle	9/9/2024	10/24/2025	Resignation

Separations: Licensed

Last Name	*First Name*	*Assignment* *Location*	*Employment Date*	*Effective Date*	*Reason*
Arika 145856	Jennifer	Special Education Teacher Dakota Ridge School	8/21/2024	9/26/2025	Resignation
Beckman 37849	Brady	Grade 6 Teacher Black Hawk Middle	8/29/2016	11/30/2025	Resignation
Dahlberg 145143	Sean	Special Education Centerbased Teacher Apple Valley High	8/26/2024	9/25/2025	Resignation
Ford 30924	Brenda	Mathematics Teacher Apple Valley High	8/25/2008	11/11/2025	Retirement
Haugh 44082	Patricia	Instruction & Achievement: PreK-5 Literacy and Social Studies District Office	8/24/2022	10/31/2025	Retirement
Kotsonas 17754	Gregg	English Teacher Falcon Ridge Middle	9/1/1994	10/15/2025	Retirement

Leaves of Absence Without Pay Recommended: Non-Licensed Staff

Last Name	*First Name*	*Assignment Location*	*Employment Date*	*Dates of Leave*
Barry 145142	Eden	Special Education Paraprofessional Northview Elementary	9/5/2023	Beginning of the day October 8, 2025 to the beginning of the day November 7, 2025
Berndt 38039	David	Bus Driver/ Chaperone Transportation	4/11/2016	Beginning of the day November 3, 2025 to the beginning of the day January 5, 2026
Cave 145119	Marcia	Nutrition Services Associate Apple Valley High	3/11/2024	Beginning noon September 29, 2025 to the beginning of the day January 5, 2026
Danuser 146163	Julianne	Special Education Paraprofessional Dakota Valley Learning Center	9/3/2024	Beginning of the day October 20, 2025 to the beginning of the day December 1, 2025
Garrett 145345	Talisha	Instructional Clerk Echo Park Elementary	9/27/2023	Beginning noon November 4, 2025 to the beginning of the day December 4, 2025
Gerlach 144707	Brea	Special Education Paraprofessional Echo Park Elementary	2/10/2023	Beginning of the day October 22, 2025 to the beginning of the day November 6, 2025
Groth 41782	Miranda	Special Education Paraprofessional Dakota Ridge School	11/11/2019	Hours vary beginning October 20, 2025 to the beginning of the day November 3, 2025
Hemmer 145895	Naavah	Instructional Clerk Eagan High	8/28/2004	Beginning noon October 2, 2025 to the beginning of the day January 16, 2026
Murray 38701	Julie	ECFS Teaching Assistant Dakota Valley Learning Center	8/28/2017	Beginning noon on November 18, 2025 to the beginning of the day February 2, 2026
Schmitt 22243	Brenda	Special Education Paraprofessional School of Environmental Studies	10/2/2001	Beginning of the day October 21, 2025 to the beginning of the day October 31, 2025
Sexton 147139	Denise	Nutrition Services Associate Emerald Trail Elementary	9/25/2025	Hours vary beginning October 21, 2025 to the beginning of the day November 10, 2025
Thurston 41384	Amy	Special Education Paraprofessional Westview Elementary	3/20/2023	Hours vary beginning October 7, 2025 to the beginning of the day October 20, 2025
Walsh 10598	James	Vehicle Technician Transportation	6/15/1987	5.334 hours beginning October 7, 2025 to the beginning of the day October 27, 2025

Leaves of Absence Without Pay Recommended: Licensed Staff

Last Name	*First Name*	*Assignment Location*	*Employment Date*	*Dates of Leave*
Brookshaw 39384	Victoria	Kindergarten Teacher Westview Elementary	8/22/2017	Beginning of the day November 11, 2025 to the beginning of the day February 17, 2026
Brown 145103	Rita	English Teacher Falcon Ridge Middle	8/23/2023	Beginning noon November 5, 2025 to the beginning of the day March 30, 2026
Cecchettini-Gangi 38198	Melissa	English Teacher Scott Highlands Middle	8/29/2016	Beginning of the day December 5, 2025 to the beginning of the day March 30, 2026
Congdon 42108	Christin	Art Teacher Rosemount High	8/31/2020	Beginning of the day December 1, 2025 to the beginning of the day March 30, 2026
Friese-Peterson 146181	Jaclyn	Speech Langugae Pathologist Greenleaf Elementary/Westview Elementary	9/11/2024	.2 FTE beginning September 29, 2025 to the beginning of the 2026-27 school year
Gast 40247	Kelly	ELD Teacher Shannon Park Elementary	8/21/2018	.5 FTE beginning of the day November 20, 2025 to the beginning of the day December 22, 2025
Hanson 31667	Kristi	TOSA Dakota Valley Learning Center	8/25/2008	Beginning of the 2025-26 school year to the beginning of the 2026-27 school year
Johnson 38433	Sarah	Special Education Resource Teacher Scott Highlands Middle	8/23/2016	Beginning of the day December 15, 2025 to the beginning of the day January 5, 2026
King-Fournier 24902	Kris	ELD Teacher Rosemount Elementary	8/31/2009	.667 FTE beginning October 6, 2025 to the beginning of the day December 10, 2025
Kong 40564	Hanna	ELD Teacher Eastview High	8/24/2022	Beginning of the day November 6, 2025 to the beginning of the day January 5, 2026
Lewis 144782	Laura	Speech Language Pathologist Dakota Valley Learning Center	4/4/2023	Wednesdays only beginning October 1, 2025 to the beginning of the day June 4, 2026
Monahan 41849	Maria	Occupational Therapist East Lake Elementary	9/11/2024	.2 FTE beginning of the 2025-26 school year to the beginning of the 2026-27 school year
Rudolph Anderson 33556	Kathryn	Elementary Literacy Interventionist Woodland Elementary	8/23/2016	Beginning of the day November 25, 2025 to the beginning of the day January 12, 2026

Last Name	*First Name*	*Assignment Location*	*Employment Date*	*Dates of Leave*
Smith 146476	Brenda	Grade 1 Teacher Southview Elementary	8/20/2025	Beginning of the day October 8, 2025 to the beginning of the day December 8, 2025
Swanson 146190	Dana	Speech Language Pathologist Dakota Valley Learning Center	9/16/2024	Beginning of the day November 4, 2025 to the beginning of the day December 5, 2025

New Staff: Non-Licensed

Last Name	*First Name*	*Assignment Location*	*Employment Date*	*Reason*	*Salary*
Ahmed 147238	Keynaan	Custodian Black Hawk Middle	10/22/2025	Replacement	22.41/hr, 40 hrs/wk, 12 month
Alvarado 147208	Manuel	Custodian Rosemount Middle	10/13/2025	Replacement	22.41/hr, 40 hrs/wk, 12 month
Aviles 146250	Miguel	Special Education Paraprofessional Dakota Hills Middle	10/8/2025	Replacement	21.65/hr, 33.75 hrs/wk, school term
Bakken 147254	Maxwell	Custodian (Temporary) Rosemount Elementary	10/27/2025	Replacement	22.41/hr, 20 hrs/wk
Berg 147225	Mark	Custodian Oak Ridge Elementary	10/23/2025	Replacement	22.41/hr, 40 hrs/wk, 12 month
Bhagwandin 147190	Naya	Basic Skills Clerk Apple Valley High	10/6/2025	Replacement	20.65/hr, hours vary, school term
Blake 147231	Jane	Bus Driver Transportation	10/22/2025	Allocated position	24.95/hr, 41.33 hrs/wk, school term
Bolger 147251	Marny	Nutrition Services Associate Thomas Lake Elementary	11/3/2025	Replacement	20.23/hr, 20 hrs/wk, school term
Carroll 147241	Elijah	Special Education Paraprofessional Falcon Ridge Middle	10/27/2025	Replacement	22.32/hr, 33.75 hrs/wk, school term
Castaneda Calvillo 147205	Jose	Basic Skills Clerk Valley Middle	10/14/2025	Allocated position	20.65/hr, hours vary, school term
Chichipa Cruz 147250	Andrew	Nutrition Services Associate Southview Elementary/ Valley Middle	11/3/2025	Replacement	20.23/hr, 22.5 hrs/wk, school term
Delaske 147176	Jessica	Bus Driver Transportation	10/20/2025	Replacement	24.15/hr, 29.17 hrs/wk, school term
Dirksen 146865	Koleesa	Special Education Paraprofessional Cedar Park Elementary	11/3/2025	Replacement	22.32/hr, 31.25 hrs/wk, school term
Emerson 30076	Kimberely	Chaperone Transportation	10/1/2025	Allocated position	23.95/hr, 4.5 hrs/wk, school term

These conditional offers of employment are subject to successful completion of a criminal background check and I-9 Employment Eligibility Verification.

Last Name	First Name	Assignment Location	Employment Date	Reason	Salary
Feely 147270	Todd	Special Education Paraprofessional Westview Elementary	11/3/2025	Allocated position	24.91/hr, 31.25 hrs/wk, school term
Feldsien 147244	Crystal	Custodian Eagan High	11/3/2025	Replacement	22.41/hr, 40 hrs/wk, 12 month
Garnes 147194	Bonnie	Instructional Clerk (Temporary) Eagan High	10/8/2025	Replacement	20.19/hr, 25 hrs/wk
Garnett 147210	Anthony	Behavior Clerk Oak Ridge Elementary	10/13/2025	Replacement	23.16/hr, 25 hrs/wk, school term
Henderson 147269	Rachel	Special Education Paraprofessional Dakota Ridge School	11/3/2025	Replacement	22.32/hr, 33.75 hrs/wk, school term
Ibrahim 147226	Ardo	Cultural Family Advocate District Office	10/22/2025	Replacement	55,135 (prorated)
Johnson 147268	Cassandra	Special Education Paraprofessional Northview Elementary	11/3/2025	Replacement	22.32/hr, 31.25 hrs/wk, school term
Katzner 147183	Kadyn	Chaperone Transportation	10/14/2025	Allocated position	19.40/hr, 37.08 hrs/wk, school term
Kellington 147264	Mason	Custodian District Services Center	11/3/2025	Replacement	22.41/hr, 40 hrs/wk, 12 month
Kelly 31641	Michael	Bus Driver Transportation	8/27/2025	Replacement	26.53/hr, 32.08 hrs/wk, school term
Lakey 21083	David	Bus Driver Transportation	9/22/2025	Replacement	26.53/hr, 26.25 hrs/wk, school term
Larson 147265	Shelby	Instructional Clerk Red Pine Elementary	11/3/2025	Replacement	23.40/hr, 30 hrs/wk, school term
Loch 147203	Melissa	Cultural Family Advocate Silver Bell Learning Center	10/10/2025	Replacement	26,201 (prorated)
Luu 147235	Gigi	Nutrition Services Associate Rosemount Elementary	10/23/2025	Replacement	20.23/hr, 25 hrs/wk, school term
Monnens 147195	Selena	Special Education Paraprofessional Transition Plus	10/8/2025	Replacement	21.65/hr, 31.25 hrs/wk, school term

These conditional offers of employment are subject to successful completion of a criminal background check and I-9 Employment Eligibility Verification.

Last Name	First Name	Assignment Location	Employment Date	Reason	Salary
Moran 147263	Getsemani	Custodian (Temporary) Glacier Hills Elementary	11/3/2025	Replacement	22.41/hr, 40 hrs/wk
Namyst 147222	Jeremy	Special Education Paraprofessional Dakota Ridge School	10/20/2025	Allocated position	21.65/hr, 33.75 hrs/wk, school term
Nelson 147149	Kevin	Bus Driver Transportation	10/14/2025	Allocated position	24.15/hr, 27.5 hrs/wk, school term
Nissen 146810	Miranda	Special Education Paraprofessional Black Hawk Middle	10/20/2025	Allocated position	21.65/hr, 33.75 hrs/wk, school term
Ortiz-Nguyen 147204	Nathaniel	Basic Skills Clerk Apple Valley High	10/9/2025	Replacement	21.65/hr, hours vary, school term
Pennington 147079	Daniel	Bus Driver Transportation	10/23/2025	Allocated position	24.15/hr, 32.5 hrs/wk, school term
Reese 147214	Dalen	Custodial Aide Pinewood Elementary	10/20/2025	Allocated position	18.65/hr, 20 hrs/wk, school term
Retka 147104	Peter	Bus Driver Transportation	10/22/2025	Allocated position	24.15/hr, 37.83 hrs/wk, school term
Shaver 147223	Matthew	Special Education Paraprofessional Greenleaf Elementary	10/20/2025	Allocated position	21.65/hr, 31.25 hrs/wk, school term
Simpson 147253	Hailey	Nutrition Services Associate Southview Elementary/ Valley Middle	11/3/2025	Replacement	20.23/hr, 20 hrs/wk, school term
Stebner 32151	Carolyn	Chaperone Transportation	9/3/2025	Replacement	24.24/hr, 7.5 hrs/wk, school term
Super 147236	Lori	Nutrition Services Associate Woodland Elementary	10/23/2025	Replacement	20.23/hr, 20 hrs/wk, school term
Temme 43999	Renee	AVID Basic Skills Clerk Black Hawk Middle	11/3/2025	Replacement	21.32/hr, hours vary, 10 month
Tobalina 147255	Maria	Custodian District Service Center	11/10/2025	Replacement	22.41/hr, 40 hrs/wk, 12 month
Townsend 147062	Miles	Special Education Paraprofessional Highland Elementary	10/10/2025	Replacement	21.65/hr, 31.25 hrs/wk, school term

These conditional offers of employment are subject to successful completion of a criminal background check and I-9 Employment Eligibility Verification.

Last Name	First Name	Assignment Location	Employment Date	Reason	Salary
Valverde 147252	Keagen	Nutrition Services Associate Eastview High	11/3/2025	Replacement	20.23/hr, 25 hrs/wk, school term

These conditional offers of employment are subject to successful completion of a criminal background check and I-9 Employment Eligibility Verification.

New Staff: Licensed

Last Name	*First Name*	*Assignment Location*	*Employment Date*	*Reason*	*Salary*
Balistreri 34183	Pamela	Grade 5 Teacher Diamond Path Elementary	11/17/2025	Replacement	94,140 (prorated)
Barclay 147071	Heather	Art Teacher Rosemount High	8/27/2025	Replacement	50,266 (prorated)
Gammon 147184	Katherine	Kindergarten Teacher Westview Elementary	10/1/2025	Replacement	54,157 (prorated)
Gawler 147191	Casey	Nurse Eastview High	10/8/2025	Allocated position	73,995 (prorated)
Haugh 44082	Patricia	Instruction & Achievement: PreK-5 Literacy and Social Studies Districtwide	11/3/2025	Replacement	106,669 (prorated)
Herbig 147186	Terrill	Special Education Centerbased Teacher Apple Valley High	10/3/2025	Allocated position	54,157 (prorated)
Jacobson 25904	Nancy	English Teacher Apple Valley High	9/22/2025	Replacement	94,140 (prorated)
Lynn 147074	Jessica	Career Development Teacher Rosemount High	9/22/2025	Allocated position	60,505 (prorated)
Mich 39588	Catherine	Nurse District Office	11/3/2025	Allocated position	71,489 (prorated)
Rohs 21232	Cheryl	English Language Arts Teacher Scott Highlands Middle	11/3/2025	Replacement	97,386 (prorated)
Schlichting 147247	Andrew	Speech Language Pathologist Emerald Trail Elementary	11/3/2025	Allocated position	86,902 (prorated)
Schuck 147229	Keely	Grade 1 Teacher Southview Elementary	10/20/2025	Replacement	54,157 (prorated)
Tully 147187	Rachel	General Music Teacher Echo Park Elementary	10/6/2025	Replacement	51,322 (prorated)

These conditional offers of employment are subject to successful completion of a criminal background check, I-9 Employment Eligibility Verification and, where applicable, the issuance of the required license. Salary subject to change upon verification of correct step and lane placement.

Last Name	*First Name*	*Assignment Location*	*Employment Date*	*Reason*	*Salary*
Vrieze 146542	Karlie	Special Education Resource Teacher Scott Highlands Middle	10/15/2025	Replacement	51,322 (prorated)

These conditional offers of employment are subject to successful completion of a criminal background check, I-9 Employment Eligibility Verification and, where applicable, the issuance of the required license. Salary subject to change upon verification of correct step and lane placement.

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Meeting Date: **11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Employment Agreement- Additional FTE**

Presenter(s): **Joel Milteer** Title(s): **Director of Human Resources**

Background
The administration seeks to enter into a separate employment agreement with a teacher who has a continuing contract with the district. The agreement provides the employee with additional hours of paid time work (FTE) during the 2025-26 school year, in excess of their continuing contract. Because the work may not be available in future years, the administration does not want to offer the additional FTE if the employee will gain continuing contract rights to the additional FTE pursuant to Minn. Stat. § 122A.40. The employee would like to provide the additional FTE of service during the 2025-26 school year, and is willing to waive continuing contract rights to the additional FTE. The agreement allows the district to obtain the additional service from the employee without making the additional hours of employment part of the employee's continuing contract.

A template agreement is attached for the School Board's review. A substantially similar agreement was presented to the employee for their review and signature. The agreement was developed by the school district general counsel. The employee and Dakota County United Educators have agreed to the terms of the agreement.

Alternatives
1. Do not approve the agreement.
2. Suggest changes to the agreement.

Recommendation
Approve the agreement as presented.

EMPLOYMENT AGREEMENT

WHEREAS, XXX XXX (hereinafter referred to as "XXX") is employed by Independent School District No. 196, Rosemount, Minnesota, (hereinafter referred to as "School District") as a XX Full Time Equivalent ("FTE') teacher; and

WHEREAS, XXX has earned continuing contract rights as a XX FTE teacher in the School District; and

WHEREAS, the School District has an additional FTE position for which XXX is licensed, but the position may only be available during all or portions of the 2025-26 school year; and

WHEREAS, the School District would like to offer XXX an additional XX FTE position on a temporary basis during all or portions of the 2025-26 school year, but does not want to offer the additional XX FTE if XXX will gain continuing contract rights as a XX FTE teacher in the School District pursuant to Minn. Stat. § 122A.40; and

WHEREAS, XXX would like to provide the additional XX FTE of teaching service during all or portions of the 2025-26 school year and is willing to waive any claim to continuing contract rights for the additional XX FTE; and

WHEREAS, XXX is a member of Dakota County United Educators (DCUE), the local exclusive representative for teachers in the School District; and

WHEREAS, the parties have been given the opportunity to consult with legal counsel and the exclusive representative and understand their rights and obligations under Minnesota Statute § 122A.40 and the teachers' collective bargaining agreement; and

WHEREAS, XXX understands that the intention of this Agreement is to waive any claim of continuing contract rights with respect to the additional XX FTE teaching position.

NOW THEREFORE, the School District, XXX and DCUE hereby agree as follows:

1. The parties to this Agreement have determined that it is in the best interests of XXX and the School District for XXX to provide an additional XXFTE of teaching during all or portions of the 2025-26 school year.

2. The School District agrees to employ XXX to provide the additional XX FTE of teaching service during all or portions of the 2025-26 school year. The additional XX FTE of employment will automatically expire at the end of the 2025-26 school year without further action of the School Board.

3. XXX voluntarily agrees that XXX has no continuing contract rights pursuant to Minnesota Statute § 122A.40 or any other law with respect to the additional XX FTE of employment with the School District and hereby waives any claim of continuing contract rights with respect to this employment.

4. XXX acknowledges that XXX waiver and relinquishment of rights under Minnesota Statute § 122A.40 and other relevant law is in consideration of the School District's agreement to employ XXX for an additional XX FTE for a limited period of time and XXX acknowledges that there has been no coercion by the School District, its School Board, superintendent, principals or any other person, and that this choice is made voluntarily.

5. XXX acknowledges that by executing this Agreement that there are no mutual covenants, promises, undertakings or understandings outside of this Agreement with regard to the additional XX FTE of service, other than those specifically set forth herein.

6. The parties agree that nothing contained in this Agreement shall be deemed to establish a precedent or past practice and the parties waive any right to file a grievance related to or arising out of the terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as set forth above.

Dated: _____, 2025

_____
XXX XXX

Dated: _____, 2025

_____
President
Dakota County United Educators

Dated: _____, 2025

_____
Chair of the School Board
Independent School District No. 196
Rosemount, Minnesota

Dated: _____, 2025

_____
Clerk of the School Board
Independent School District No. 196
Rosemount, Minnesota

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Meeting Date**: 11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Agreement for Student Teaching with Augustana University**

Presenter(s): **Joel Milteer** Title(s): **Director of Human Resources**

Background
In accordance with Administrative Regulation 404.2AR, Placement of Student Teachers and Interns, the School Board must approve student teacher agreements between the school district and the colleges and universities from which it receives student teachers. The attached agreement with Augustana University adheres to the district's student-teacher contract guidelines.

Alternatives
1. Do not approve the agreement.
2. Suggest changes to the agreement.

Recommendation
Approve the agreements as presented.

AGREEMENT FOR STUDENT TEACHING EXPERIENCE

This Agreement is entered into between Augustana University, 2001 S Summit Ave, Sioux Falls, South Dakota, 57197 ("School") and Independent School District 196, 3455 153rd Street West, Rosemount, Minnesota 55068-4946 ("ISD 196") (School and ISD 196 together, the "Parties"). This Agreement is based upon the Parties' common goal of education and the wish of the parties to facilitate a relationship for the purpose of providing clinical educational experiences at ISD 196 sites for School's students ("Student" or "Students").

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

I. Responsibilities of the Parties

A. Joint Responsibilities

1. The School and ISD 196 will each identify a person or persons responsible for liaison during the course of this Agreement. The appointment of liaisons shall be subject to mutual approval of the parties.

2. The persons responsible for the liaison will jointly plan for:
   - Selection, assignment and orientation of Students;
   - Periodic review and preparation of objectives for the clinical experience program ("program"); and
   - Evaluation of Student performance in the program.

   Although the persons responsible for liaison will jointly plan for selection and assignment of Students, ISD 196 has final authority to determine whether a Student may participate in the program and the ISD 196 site(s) to which a Student is assigned.

   ISD 196 shall be under no obligation to accept a Student under this Agreement.

3. The School has authority to withdraw, suspend or terminate a Student from the program for academic deficiencies, behavioral violations or other sufficient reason subject to certain procedures afforded to a Student. ISD 196 may unilaterally suspend or terminate a Student's participation in the program at ISD 196 site(s) for behavioral or other conduct that, in its good faith judgment, causes a Student to be unfit for the placement. The ISD 196 liaison will consult the School liaison before suspending or terminating a Student's participation, except where consultation is not reasonably possible under the circumstances.

4. Students are participants in an educational program, and for purposes of this Agreement, shall not be considered an employee of either the ISD 196 or the School except as provided in Minn. Stat. § 122A.69. Students shall not be

entitled or eligible to participate in any benefits or privileges given or extended to employees of ISD 196 or the School except as provided in Minn. Stat. § 122A.69.

B. The School's Responsibilities

1. The School shall assume overall responsibility for the general educational experience of Students assigned to ISD 196 sites. That responsibility includes the following:
   - Determination of educational goals for Students;
   - Establishing prerequisite criteria for placement of Students at ISD 196 which shall include a requirement that Students are in an approved teacher preparation program;
   - Determination of completion of the assignment;
   - Supervision and evaluation as coordinated by the liaisons; and
   - Final evaluation of Student performance.

   Notwithstanding the School's responsibility to determine educational goals for the program, ISD 196 has full authority to prohibit the implementation of any goal that is not compatible with ISD 196 programs and practices or its professional responsibilities to ISD 196 pupils.

2. The School is responsible for communicating the program requirements and clinical experience expectations to Students.

3. ISD 196 requires Students to undergo criminal/maltreatment background studies pursuant to Minn. Stat. § 123B.03 and Minn. Stat. § 299C.60 *et. seq.* as a prerequisite to participation in the program. The School must reimburse ISD 196 for the actual cost of the background study, although it may pass the cost to an individual Student. Participating Students must complete ISD 196's background study consent form and submit to a background study performed by ISD 196 or its agent.

4. The School certifies that its Students have been instructed on the confidentiality of information related to pupils.

5. The School shall pay an honorarium or stipend for the placement of its Students in the amount of ($200.00) per Student.

C. ISD 196 Responsibilities

1. ISD 196 shall assume full responsibility for the care and welfare of its pupils. It is understood that individual pupil care and education is not controlled, supervised, or paid for by the School.

2. ISD 196 agrees to provide educational opportunities for Students in ISD 196 sites. In this regard, ISD 196 will provide the equipment, facilities, supplies and services necessary to meet the objectives of the program. Licensed, full-time, continuing contract ISD 196 Teachers will supervise Students, and such employees will have full authority to restrict and set limits upon the conduct and actions of Students participating in the program. Supervising Teachers shall not be in the performance improvement process under Minn. Stat. § 122A.40, subd. 8.

3. ISD 196 agrees that it will not replace any of its employees nor fill any vacancies normally filled by an employee with a Student assigned under this Agreement. Students shall not act as a substitute educational service providers.

4. ISD 196 agrees to provide the School with a current copy of its regulation with regard to Placement of Student Teachers and Interns. A copy is attached as Appendix A.

5. ISD 196 may provide Students with an introductory orientation to ISD 196 if determined to be necessary by ISD 196. Students will be required to adhere to the internal policies, regulations and procedures of ISD 196 and ISD 196 will communicate relevant policies, regulations and procedures to Students as appropriate and necessary, including ISD 196's regulation on student bullying.

II. Term

This Agreement shall be effective January 1, 2026 and shall remain in effect until June 30, 2028. It may be terminated as provided by this Agreement.

III. Insurance and Liability

The School shall maintain insurance coverage to cover any claims arising out of Student participation in the program provided for in this Agreement. A certificate evidencing insurance obtained by the School shall be furnished to ISD 196 upon request. The School shall carry the following minimum insurance coverage in a form acceptable to ISD 196 at the School's expense during the term of this Agreement.

- General Liability Insurance, $2,000,000 per occurrence, minimum.
- Professional Liability Insurance, $500,000 per occurrence, minimum.

The insurance coverage carried by the School under this Agreement must be provided by a financially solvent company licensed to do business in the United States of America. Said insurance will be primary and noncontributory notwithstanding any other insurance carried by ISD 196 and shall contain an endorsement that designates ISD 196 as an

additional insured with respect to claims related to the student teaching program referenced in this Agreement.

IV. Data Privacy

The School agrees that the School and all Students participating in the program will comply with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, and the Federal Educational Rights and Privacy Act (FERPA), 20 USC 1232g with respect to data related to this Agreement. This provision includes the educational data of pupils in ISD 196 to the extent that the implementation of this Agreement requires Students or the School to have access to such data.

Students will be required to sign an authorization to allow the School and ISD 196 to exchange information about individual Student participation and performance in the program. An authorization is attached as Appendix B.

V. Termination

This Agreement may be terminated by either party at any time upon providing thirty (30) days written notice. ISD 196 may also reject a Student that the School has proposed for participation in the program and may also immediately terminate a Student's participation in the program as provided in section I.A.3 of this Agreement.

VI. Compliance with Applicable Laws

The parties warrant that they will comply with all applicable federal, state and local laws. If any portion of this Agreement is declared by a court to be illegal or in conflict with any law, the validity of the remaining terms and conditions shall not be affected and the rights and obligations of the parties under this Agreement shall be construed and enforced as if the Agreement did not contain the particular provision held to be invalid. Minnesota law shall be used to construe and interpret this Agreement, without giving effect to the principles of conflict of laws. All court proceedings related to this Agreement shall be venued in the State of Minnesota, County of Dakota and each of the parties irrevocably submits to the exclusive jurisdiction of said court and waives any objection to venue or convenience of forum and agrees not to bring any proceeding related to this Agreement in any other jurisdiction.

VII. Non-Discrimination

Neither the School nor ISD 196 shall discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, familial status, membership or activity in a local human rights commission, disability, sexual orientation, gender identity, age, genetic information or veteran status.

VIII. State Audit

The books, records, documents, and accounting procedures and practices of the parties that are relevant to this Agreement or transaction are subject to examination by the School and either the Legislative Auditor or the State Auditor as appropriate for a minimum of six years.

IX. Costs

It is specifically agreed that neither party shall be responsible for costs or expenditures incurred by the other in the conduct of the program, except as expressly provided in this Agreement. The parties specifically agree that Students participating in the program is not entitled to or eligible for compensation of any kind as a result of their participation in the program.

X. Notices

Notices shall be sent to the appropriate party:

TO: Augustana University	**TO: ISD 196**
Attn: Becky Fiala	Attn: Joel Milteer, Director of Human Resources
Title: Field Placement Coordinator	3455 153rd Street West
Address: 2001 S Summit Ave., SFSD	Rosemount, MN 55068
Email: fiala@augie.edu	Joel.Milteer@district196.org
Phone: 605-274-4617	651-423-7759

XI. Successors

All covenants, stipulations and promises in this Agreement will be binding upon and inure to the benefit of the parties hereto and their respective successors, assigns and legal representatives. The School does not have the right to assign or otherwise transfer its rights or obligations under this Agreement except with the written consent of ISD 196. Any prohibited assignment will be null and void.

XII. Governing Law

This Agreement will be governed by and construed pursuant to the laws of the state of Minnesota.

XIII. Waivers

No failure on the part of either party to exercise and no delay in exercising any right or remedy hereunder shall operate as a waiver thereof.

XIV. Amendments

This Agreement may not be modified, amended, rescinded, canceled or waived in whole or in part, except by a written instrument signed by both parties or as provided in section V, Termination.

XV. Entire Agreement

This Agreement, including any appendices attached hereto and made a part hereof, constitutes and expresses the entire agreement and understanding between the parties relative to the services. This Agreement supersedes all other prior agreements between the parties.

IN WITNESS WHEREOF, the parties hereto execute this agreement as follows:

Augustana University

Date: 10/22/25

By: Becky Siala
Official Field Placement Coord.
Title

Independent School District No. 196

Date: _____

By: _____
Cory Johnson
Chairperson of the School Board

Date: _____

By: _____
Sakawdin Mohamed
Clerk of the School Board

APPENDIX A
INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating our students to reach their full potential

Series Number **404.2AR** Adopted **December 1977** Revised **October 2023**

Title **Placement of Student Teachers and Interns**

1. **Definitions**

1.1 A student teacher is someone who is enrolled in an approved teacher preparation program and seeks to obtain classroom teaching experience as part of a university/college requirement for their teaching degree.

1.2 An intern is someone who has made substantial progress toward a degree in the education field such as a school counselor, school social worker or school psychologist and seeks to obtain practical experience as part of a university or college requirement for their degree or licensure program.

An intern also includes someone who has made substantial progress toward a degree in a field that provides support to students and school districts and requires practical experience for their degree or licensure program. Examples include, but are not limited to, nursing, food and nutrition, human resources, finance and technology.

Current employees who seek intern experiences within the district may not be covered by this regulation. Supervising administrators will make arrangements for such internship experiences on a case-by-case basis based on building, district and employee needs.

1.3 Cooperating employees include the teacher or other district employee who will be directly supervising the student teacher or intern.

2. **Process for placement of student teachers and interns**:

2.1 Placement discussions should be between the college or university and the cooperating employee and their supervisor.

2.2 When colleges or universities express interest in entering into an agreement for the placement of student teachers or interns, the college or university will be sent a copy of:

2.2.1 Administrative Regulation 404.2AR, Placement of Student Teachers and Interns;

2.2.2 A list of district schools, principals and directors (including mailing addresses and phone numbers); and

2.2.3 An agreement to be executed by the parties.

2.3 The principal or appropriate supervisor will provide notice of the student teacher or intern to his or her director and to the Director of Human Resources. Student teacher placement must be with a cooperating licensed teacher who has at least three years of teaching experience and is not in the improvement process.

2.4 The director of elementary, secondary or special education (as appropriate) may be contacted regarding problems and issues concerning student teacher or intern placements.

2.5 All student teachers and interns will receive an orientation conducted by the Human Resources Department unless school district administration, at its discretion, determines that such an orientation is not necessary due to the length of the placement.

3. **Honorariums or stipends** - The college or university may provide an honorarium or stipend to the cooperating employee. The honorarium or stipend may be paid directly to the cooperating employee or may be paid to District 196, to be added to the cooperating employee's salary by the district subject to withholding. The college or university shall provide documentation to the district of the amount of the honorarium or stipend, the name of the student teacher or intern and the name of the cooperating employee to receive the honorarium or stipend.

4. **Supervision of a student teacher or intern** – Students teachers or interns will be supervised by a fully qualified and full-time tenured teacher or supervisor with at least three years of experience and who are not in the improvement process.

5. **Criminal background check** - All student teachers and interns will undergo a criminal background check in accordance with District 196 policy unless school district administration, at its discretion, determines that a criminal background check is not necessary due to the length of the placement or the lack of direct contact with students of District 196.

6. **The School Board must approve all agreements** with colleges and universities attempting to place student teachers or interns in District 196.

References: - Minnesota Statute 122A.69, Practice or Student Teachers

APPENDIX B

AUTHORIZATION FOR THE EXCHANGE OF INFORMATION

I authorize employees and agents of my school, and employees and agents of Independent School District 196 ("ISD 196"), 3455 153rd Street West, Rosemount, MN 55068-4946 to exchange information regarding my participation and performance in the student teaching program. The purpose of this exchange of information is to allow the School and ISD 196 to plan for my participation in the student teacher program and to discuss issues relative to my placement and performance in the program. I agree that this authorization is willing and voluntary. I understand that this authorization automatically expires upon my completion of the program unless I revoke it prior to my completion of the program. I understand that if I revoke this authorization before my completion of the program, I may no longer be eligible to participate in the program.

Date: 10/22/2025

Julia Zregers
Student's Name

Rosemount • Apple Valley • Eagan
Public Schools

Educating, developing, and inspiring our students for lifelong success.

Meeting Date**: 11/10/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Agreement for Student Teaching with University of Northern Iowa**

Presenter(s): **Joel Milteer** Title(s): **Director of Human Resources**

Background
In accordance with Administrative Regulation 404.2AR, Placement of Student Teachers and Interns, the School Board must approve student teacher agreements between the school district and the colleges and universities from which it receives student teachers. The attached agreement with the University of Northern Iowa adheres to the district's student-teacher contract guidelines.

Alternatives
1. Do not approve the agreement.
2. Suggest changes to the agreement.

Recommendation
Approve the agreements as presented.

AGREEMENT FOR STUDENT TEACHING EXPERIENCE

This Agreement is entered into between University of Northern Iowa, 1227 W 27th St, Cedar Falls, Iowa 50614 ("School") and Independent School District 196, 3455 153rd Street West, Rosemount, Minnesota 55068-4946 ("ISD 196") (School and ISD 196 together, the "Parties"). This Agreement is based upon the Parties' common goal of education and the wish of the parties to facilitate a relationship for the purpose of providing clinical educational experiences at ISD 196 sites for School's students ("Student" or "Students").

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

I. Responsibilities of the Parties

A. Joint Responsibilities

1. The School and ISD 196 will each identify a person or persons responsible for liaison during the course of this Agreement. The appointment of liaisons shall be subject to mutual approval of the parties.

2. The persons responsible for the liaison will jointly plan for:
   - Selection, assignment and orientation of Students;
   - Periodic review and preparation of objectives for the clinical experience program ("program"); and
   - Evaluation of Student performance in the program.

   Although the persons responsible for liaison will jointly plan for selection and assignment of Students, ISD 196 has final authority to determine whether a Student may participate in the program and the ISD 196 site(s) to which a Student is assigned.

   ISD 196 shall be under no obligation to accept a Student under this Agreement.

3. The School has authority to withdraw, suspend or terminate a Student from the program for academic deficiencies, behavioral violations or other sufficient reason subject to certain procedures afforded to a Student. ISD 196 may unilaterally suspend or terminate a Student's participation in the program at ISD 196 site(s) for behavioral or other conduct that, in its good faith judgment, causes a Student to be unfit for the placement. The ISD 196 liaison will consult the School liaison before suspending or terminating a Student's participation, except where consultation is not reasonably possible under the circumstances.

4. Students are participants in an educational program, and for purposes of this Agreement, shall not be considered an employee of either the ISD 196 or the School except as provided in Minn. Stat. § 122A.69. Students shall not be

entitled or eligible to participate in any benefits or privileges given or extended to employees of ISD 196 or the School except as provided in Minn. Stat. § 122A.69.

B. The School's Responsibilities

1. The School shall assume overall responsibility for the general educational experience of Students assigned to ISD 196 sites. That responsibility includes the following:
   - Determination of educational goals for Students;
   - Establishing prerequisite criteria for placement of Students at ISD 196 which shall include a requirement that Students are in an approved teacher preparation program;
   - Determination of completion of the assignment;
   - Supervision and evaluation as coordinated by the liaisons; and
   - Final evaluation of Student performance.

   Notwithstanding the School's responsibility to determine educational goals for the program, ISD 196 has full authority to prohibit the implementation of any goal that is not compatible with ISD 196 programs and practices or its professional responsibilities to ISD 196 pupils.

2. The School is responsible for communicating the program requirements and clinical experience expectations to Students.

3. ISD 196 requires Students to undergo criminal/maltreatment background studies pursuant to Minn. Stat. § 123B.03 and Minn. Stat. § 299C.60 *et. seq.* as a prerequisite to participation in the program. The School must reimburse ISD 196 for the actual cost of the background study, although it may pass the cost to an individual Student. Participating Students must complete ISD 196's background study consent form and submit to a background study performed by ISD 196 or its agent.

4. The School certifies that its Students have been instructed on the confidentiality of information related to pupils.

5. The School shall pay an honorarium or stipend for the placement of its Students in the amount of $100 per 4 weeks per Student.

C. ISD 196 Responsibilities

1. ISD 196 shall assume full responsibility for the care and welfare of its pupils. It is understood that individual pupil care and education is not controlled, supervised, or paid for by the School.

2. ISD 196 agrees to provide educational opportunities for Students in ISD 196 sites. In this regard, ISD 196 will provide the equipment, facilities, supplies and services necessary to meet the objectives of the program. Licensed, full-time, continuing contract ISD 196 Teachers will supervise Students, and such employees will have full authority to restrict and set limits upon the conduct and actions of Students participating in the program. Supervising Teachers shall not be in the performance improvement process under Minn. Stat. § 122A.40, subd. 8.

3. ISD 196 agrees that it will not replace any of its employees nor fill any vacancies normally filled by an employee with a Student assigned under this Agreement. Students shall not act as a substitute educational service providers.

4. ISD 196 agrees to provide the School with a current copy of its regulation with regard to Placement of Student Teachers and Interns. A copy is attached as Appendix A.

5. ISD 196 may provide Students with an introductory orientation to ISD 196 if determined to be necessary by ISD 196. Students will be required to adhere to the internal policies, regulations and procedures of ISD 196 and ISD 196 will communicate relevant policies, regulations and procedures to Students as appropriate and necessary, including ISD 196's regulation on student bullying.

II. Term

This Agreement shall be effective January 1, 2026 and shall remain in effect until June 30, 2028. It may be terminated as provided by this Agreement.

III. Insurance and Liability

The student teachers shall maintain insurance coverage to cover and claims arising out of student teacher participation in the program provided for in this Agreement. A certificate evidencing insurance obtained by the student teacher shall be furnished to ISD 196 upon request. The student teacher shall carry the following minimum insurance coverage in a form acceptable to ISD 196 at the student's expense during the term of this Agreement.

General Liability Insurance, $2,000,000 per occurrence, minimum
Professional Liability Insurance, $500,000 per occurrence, minimum

The School shall inform student teachers participating in the program of the insurance-related obligations set forth in section III of this Agreement and verify student has met this obligation.

The School and ISD 196 will be responsible for their own acts and behavior and the results thereof. Both parties understand and agree the School is self-insured.

IV. Data Privacy

The School agrees that the School and all Students participating in the program will comply with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, and the Federal Educational Rights and Privacy Act (FERPA), 20 USC 1232g with respect to data related to this Agreement. This provision includes the educational data of pupils in ISD 196 to the extent that the implementation of this Agreement requires Students or the School to have access to such data.

Students will be required to sign an authorization to allow the School and ISD 196 to exchange information about individual Student participation and performance in the program. An authorization is attached as Appendix B.

V. Termination

This Agreement may be terminated by either party at any time upon providing thirty (30) days written notice. ISD 196 may also reject a Student that the School has proposed for participation in the program and may also immediately terminate a Student's participation in the program as provided in section I.A.3 of this Agreement.

VI. Compliance with Applicable Laws

The parties warrant that they will comply with all applicable federal, state and local laws. If any portion of this Agreement is declared by a court to be illegal or in conflict with any law, the validity of the remaining terms and conditions shall not be affected and the rights and obligations of the parties under this Agreement shall be construed and enforced as if the Agreement did not contain the particular provision held to be invalid. Minnesota law shall be used to construe and interpret this Agreement, without giving effect to the principles of conflict of laws. All court proceedings related to this Agreement shall be venued in the State of Minnesota, County of Dakota and each of the parties irrevocably submits to the exclusive jurisdiction of said court and waives any objection to venue or convenience of forum and agrees not to bring any proceeding related to this Agreement in any other jurisdiction.

VII. Non-Discrimination

Neither the School nor ISD 196 shall discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, familial status, membership or activity in a local human rights commission, disability, sexual orientation, gender identity, age, genetic information or veteran status.

VIII. State Audit

The books, records, documents, and accounting procedures and practices of the parties that are relevant to this Agreement or transaction are subject to examination by the School and either the Legislative Auditor or the State Auditor as appropriate for a minimum of six years.

IX. Costs

It is specifically agreed that neither party shall be responsible for costs or expenditures incurred by the other in the conduct of the program, except as expressly provided in this Agreement. The parties specifically agree that Students participating in the program is not entitled to or eligible for compensation of any kind as a result of their participation in the program.

X. Notices

Notices shall be sent to the appropriate party:

TO: University of Northern Iowa	**TO: ISD 196**
Attn: Dr.Becky Hawbaker	Attn: Joel Milteer, Director of Human Resources
Title Head, EFPE	3455 153rd Street West
Address: Schindler 613C, Cedar Falls, IA 50614-0606	Rosemount, MN 55068
Email: becky.hawbaker@uni.edu	Joel.Milteer@district196.org
Phone: 319-273-7664	651-423-7759

XI. Successors

All covenants, stipulations and promises in this Agreement will be binding upon and inure to the benefit of the parties hereto and their respective successors, assigns and legal representatives. The School does not have the right to assign or otherwise transfer its rights or obligations under this Agreement except with the written consent of ISD 196. Any prohibited assignment will be null and void.

XII. Governing Law

This Agreement will be governed by and construed pursuant to the laws of the state of Minnesota.

XIII. Waivers

No failure on the part of either party to exercise and no delay in exercising any right or remedy hereunder shall operate as a waiver thereof.

XIV. Amendments

This Agreement may not be modified, amended, rescinded, canceled or waived in whole or in part, except by a written instrument signed by both parties or as provided in section V, Termination.

XV. Entire Agreement

This Agreement, including any appendices attached hereto and made a part hereof, constitutes and expresses the entire agreement and understanding between the parties relative to the services. This Agreement supersedes all other prior agreements between the parties.

IN WITNESS WHEREOF, the parties hereto execute this agreement as follows:

University of Northern Iowa

Date: 10/23/2025 By: Becky Hawbaker
Dr. Becky Hawbaker
Official Title Department Head, EFPE

Independent School District No. 196

Date:_____ By:_____
Cory Johnson
Chairperson of the School Board

Date:_____ By:_____
Sakawdin Mohamed
Clerk of the School Board

APPENDIX A
INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating our students to reach their full potential

Series Number **404.2AR** Adopted **December 1977** Revised **October 2023**

Title **Placement of Student Teachers and Interns**

1. **Definitions**

1.1 A student teacher is someone who is enrolled in an approved teacher preparation program and seeks to obtain classroom teaching experience as part of a university/college requirement for their teaching degree.

1.2 An intern is someone who has made substantial progress toward a degree in the education field such as a school counselor, school social worker or school psychologist and seeks to obtain practical experience as part of a university or college requirement for their degree or licensure program.

An intern also includes someone who has made substantial progress toward a degree in a field that provides support to students and school districts and requires practical experience for their degree or licensure program. Examples include, but are not limited to, nursing, food and nutrition, human resources, finance and technology.

Current employees who seek intern experiences within the district may not be covered by this regulation. Supervising administrators will make arrangements for such internship experiences on a case-by-case basis based on building, district and employee needs.

1.3 Cooperating employees include the teacher or other district employee who will be directly supervising the student teacher or intern.

2. P**rocess for placement of student teachers and interns**:

2.1 Placement discussions should be between the college or university and the cooperating employee and their supervisor.

2.2 When colleges or universities express interest in entering into an agreement for the placement of student teachers or interns, the college or university will be sent a copy of:

2.2.1 Administrative Regulation 404.2AR, Placement of Student Teachers and Interns;

2.2.2 A list of district schools, principals and directors (including mailing addresses and phone numbers); and

2.2.3 An agreement to be executed by the parties.

2.3 The principal or appropriate supervisor will provide notice of the student teacher or intern to his or her director and to the Director of Human Resources. Student teacher placement must be with a cooperating licensed teacher who has at least three years of teaching experience and is not in the improvement process.

2.4 The director of elementary, secondary or special education (as appropriate) may be contacted regarding problems and issues concerning student teacher or intern placements.

2.5 All student teachers and interns will receive an orientation conducted by the Human Resources Department unless school district administration, at its discretion, determines that such an orientation is not necessary due to the length of the placement.

3. **Honorariums or stipends** - The college or university may provide an honorarium or stipend to the cooperating employee. The honorarium or stipend may be paid directly to the cooperating employee or may be paid to District 196, to be added to the cooperating employee's salary by the district subject to withholding. The college or university shall provide documentation to the district of the amount of the honorarium or stipend, the name of the student teacher or intern and the name of the cooperating employee to receive the honorarium or stipend.

4. **Supervision of a student teacher or intern** – Students teachers or interns will be supervised by a fully qualified and full-time tenured teacher or supervisor with at least three years of experience and who are not in the improvement process.

5. **Criminal background check** - All student teachers and interns will undergo a criminal background check in accordance with District 196 policy unless school district administration, at its discretion, determines that a criminal background check is not necessary due to the length of the placement or the lack of direct contact with students of District 196.

6. **The School Board must approve all agreements** with colleges and universities attempting to place student teachers or interns in District 196.

References: - Minnesota Statute 122A.69, Practice or Student Teachers

APPENDIX B

AUTHORIZATION FOR THE EXCHANGE OF INFORMATION

I authorize employees and agents of my school, and employees and agents of Independent School District 196 ("ISD 196"), 3455 153rd Street West, Rosemount, MN 55068-4946 to exchange information regarding my participation and performance in the student teaching program. The purpose of this exchange of information is to allow the School and ISD 196 to plan for my participation in the student teacher program and to discuss issues relative to my placement and performance in the program. I agree that this authorization is willing and voluntary. I understand that this authorization automatically expires upon my completion of the program unless I revoke it prior to my completion of the program. I understand that if I revoke this authorization before my completion of the program, I may no longer be eligible to participate in the program.

Date: _____ _____

Student's Name

Rosemount • Apple Valley • Eagan
Public Schools

Educating, developing, and inspiring our students for lifelong success.

Meeting Date: **11/10/2025** Place on Agenda: **Reports** Action Requested: **None**

Topic: **Comprehensive Achievement and Civic Readiness (CACR)**

Presenter(s): **Rachel Hughes** Title(s): **Director Instruction and Achievement**
Stephen Bell-Kemp **Coordinator of Research, Assessment & Analytics**

Background
Comprehensive Achievement and Civic Readiness (CACR) was legislation formerly known as World's Best Workforce. CACR is designed to ensure that school districts enhance student achievement through effective teaching and learning support, enabling students to be career- and college-ready upon graduation.

The district plan is a comprehensive, multi-year document that outlines how our district will achieve its goals and initiatives. The Minnesota Department of Education recommends that districts develop goals that are specific, measurable, attainable, realistic, and timely, or SMART goals.

Comprehensive Achievement and Civic Readiness goals encompass five key areas: ensuring all children are ready for school, preparing all students for career and college, ensuring all students graduate from high school, preparing students for lifelong learning, and closing the racial and economic achievement gaps between students.

Each district creates its own plan to prepare all students for school and align a standards-based curriculum with classroom instruction, so that students are career- and college-ready at graduation. The success of each plan can be measured using local or state assessments, graduation rates, college entrance exams, or other metrics related to career readiness.

At the conclusion of each school year, the Instruction and Achievement team reviews achievement results and the district's strategic work. In the fall, the district will establish new annual CACR goals and update the plan to reflect any changes in district-wide strategies. A report summary is also prepared in accordance with requirements from the Minnesota Department of Education (MDE).

Recommendation
This report is for informational purposes only. No action is required.

Comprehensive Achievement and Civic Readiness

2024-2025 Report

DISTRICT196

One District. Infinite Possibilities.



STRATEGIC ROADMAP



DISTRICT 196

STRATEGIC ROADMAP

ADOPTED JUNE 26, 2023

MISSION

OUR CORE PURPOSE WITH DISTINCTION

Educating, developing, and inspiring our students for lifelong success.

VISION

WHAT WE INTEND TO CREATE

District 196 provides the experiences that our students, families and employees desire by:

- Developing the whole student and honoring diverse needs and cultures;
- Engaging students with opportunities in academics, arts and athletics, and
- Living our mission and core values to prepare students, families and employees for lifelong success.

CORE VALUES

DRIVERS OF OUR WORDS AND ACTIONS

Student-Centered	All decisions are centered on what is best for students.
Empathy	Seeking awareness and understanding of the perspectives and experiences of others.
Wellness	Support the emotional, social and physical well-being of the whole person.
Integrity	Act with respect, honesty and responsibility.
Achievement	Provide learning with high expectations, rigor and resiliency for all.
Collaboration	Learn and engage together for a shared purpose.
Community	Foster an environment of inclusivity, engagement and belonging.
Lifelong Learning	Inspire a love of learning for all ages.

STRATEGIC PRIORITIES

FOCUS OF OUR CONTINUOUS IMPROVEMENT

Wellbeing	Increasing capacities, skills, structures, and experiences in social-emotional wellbeing.
Achievement	Strengthening and aligning curriculum and instructional practices across all classrooms to improve student outcomes and staff efficacy.
Equity	Supporting equity as a core competency through practices, structures, beliefs, resources and staffing.
Resources	Providing staffing, facilities, technology and equipment needed to support a safe, sustainable and dynamic learning environment for all students.

MISSION

Educating, developing, and inspiring our students for lifelong success.

VISION

- Developing the whole student and honoring diverse needs and cultures.
- Engaging students with opportunities in academics, arts and athletics.

CORE VALUES

Student-Centered • Empathy • Wellness • Integrity • Achievement
Collaboration • Community • Lifelong Learning

STRATEGIC PRIORITIES

Wellbeing • **Achievement** • **Equity** • Resources

CACR Legislation



Formerly known as World's Best Workforce



Goals to ensure every student is prepared for success in school, career, and civic life



Review goals and the progress made

EDUCATE. DEVELOP. INSPIRE.

CACR Goals

- All students are ready for school.
- All students are ready for career and college.
- All students graduate high school.
- All students are prepared to be lifelong learners.
- All racial and economic achievement gaps are closed.

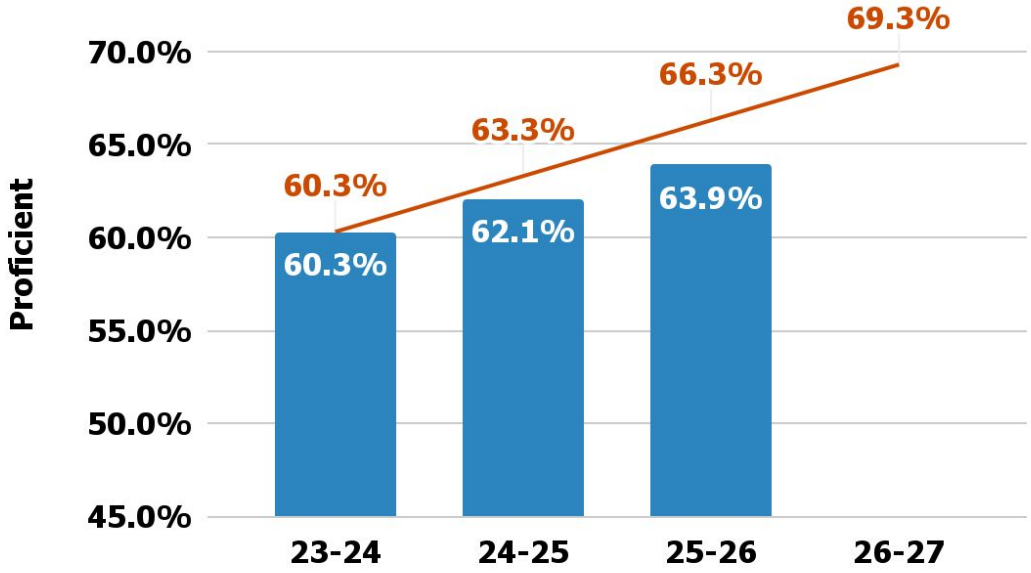
#1 READY FOR SCHOOL

Kindergarten Readiness

The percentage of students entering Kindergarten who meet the **FastBridge reading** fall benchmark, as measured by the Early Reading screener, will reach 69.3% by fall 2026.

Strategies:

- Teaching Strategies Gold
- Successful Learner Equation



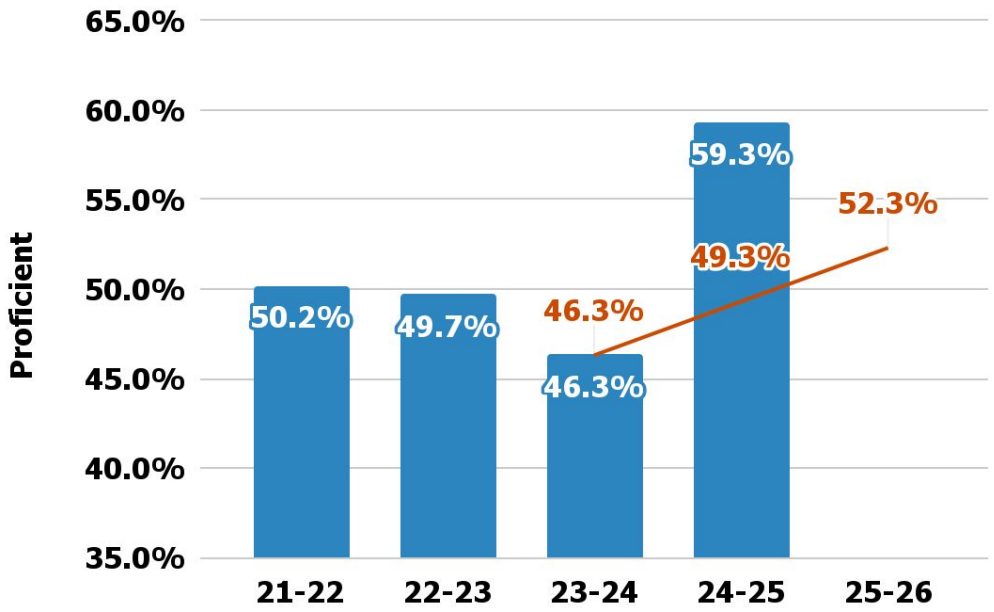
#2 READY FOR CAREER & COLLEGE

ACT College Readiness

The percentage of grade 11 students who meet or exceed the ACT College Readiness Benchmark composite score (21) will increase from 46.3% in 2024 to 49.3% in 2025.

Strategies:

- Utilizing Grade 10 PreACT data
- ACT Prep courses
- Strengthening Tier 1 instruction at all levels



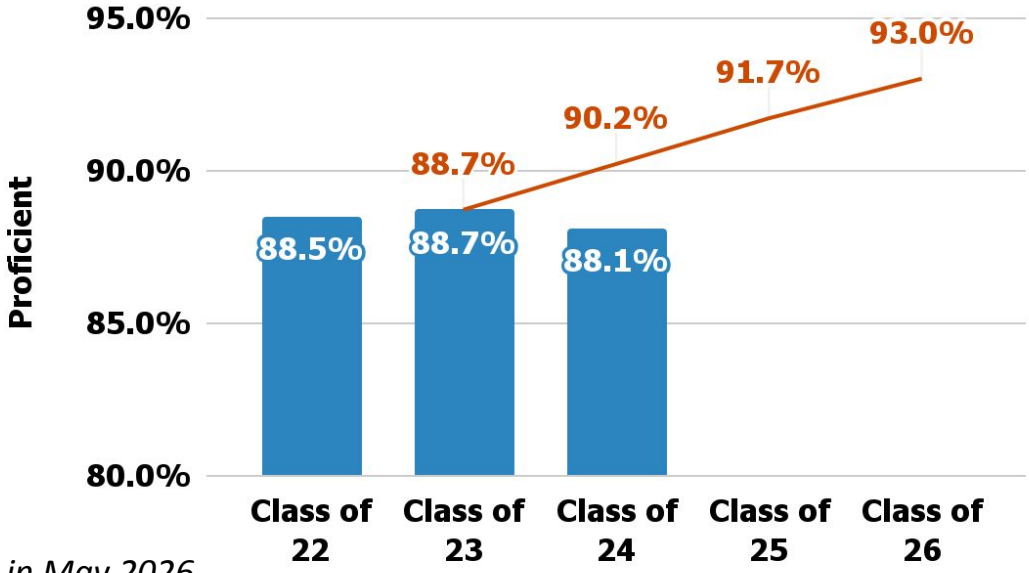
#3 GRADUATE HIGH SCHOOL

4-Year Graduation Rate

The overall district four-year graduation rate will increase from 88.7% in 2023 to 93.0% in 2026.

Strategies:

- District focus on attendance and course completion
- BARR in high schools



MDE releases official results for Class of 2025 in May 2026.

#4 PREPARED FOR LIFELONG LEARNING

Lifelong Learner

XX%* of students who have been enrolled in District 196 since ninth grade will have completed 3 of the 4 identified tasks of a lifelong learner in Naviance by graduation.

- Strengths Explorer
- Career Cluster Finder
- Resume Builder
- Career Interest Profiler

*** 2025-26 is the baseline year**

#5 CLOSE ACHIEVEMENT GAPS

FastBridge Literacy

By spring 2027, the achievement gap between White students and the identified student groups below who meet the spring literacy benchmark, as measured by the FastBridge screener, will decrease 6 percentage points from spring 2024 levels.

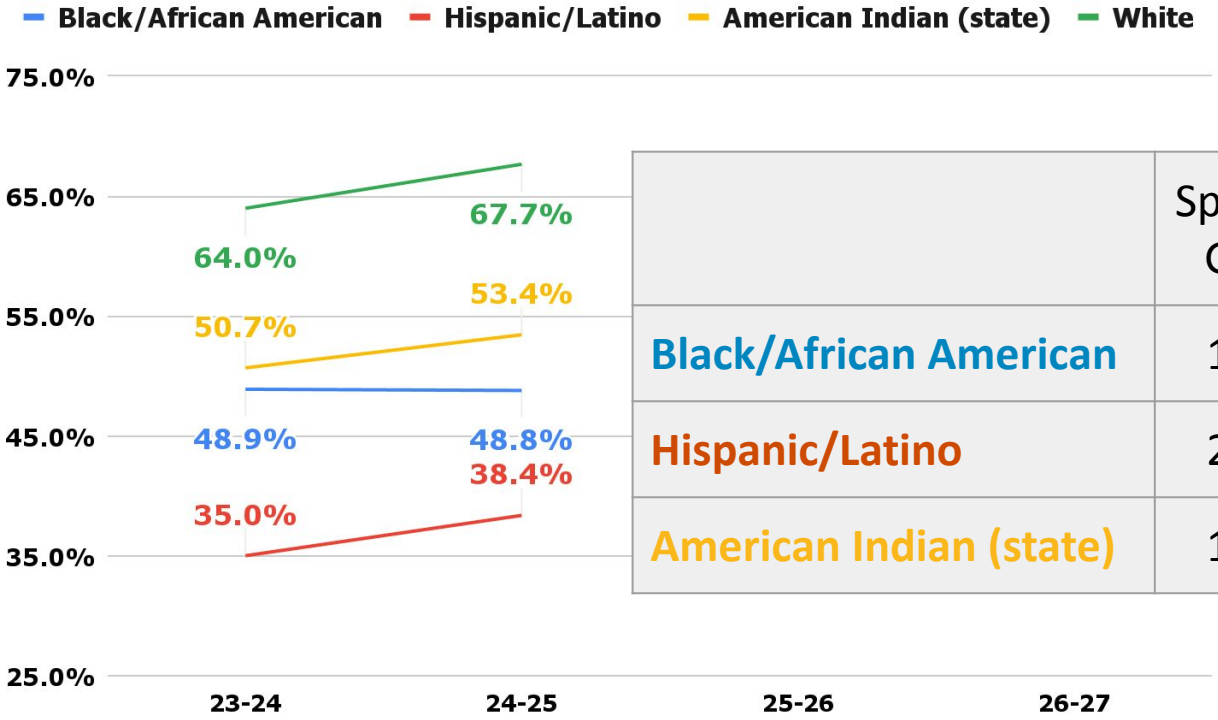
Strategies:

- Tier 1 curriculum
- Data analysis at the building level
- WIN interventions

	Spring 24 Gap %	Target Gap %
Black/African American	15.1%	9.1%
Hispanic/Latino	29.0%	23.0%
American Indian (state)	13.3%	7.3%

#5 CLOSE ACHIEVEMENT GAPS

FastBridge Literacy



	Spring 24 Gap %	**Spring 25 Gap %**
Black/African American	15.1%	**18.8%**
Hispanic/Latino	29.0%	**29.3%**
American Indian (state)	13.3%	**14.2%**

EDUCATE. DEVELOP. INSPIRE.

Summary of Measurements

Goal	*Measure*
All students are ready for school.	FastBridge Literacy
All students are ready for career and college.	ACT test
All students graduate high school.	Graduation rate
All students are prepared to be lifelong learners.	Naviance tasks
All racial & economic achievement gaps between students are closed.	FastBridge Literacy

THANK YOU!



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Public Schools

Educating, developing, and inspiring our students for lifelong success.

Meeting Date: **11/10/2025** Place on Agenda: **Reports** Action Requested: **None**

Topic: **2026-27 Enrollment Projections**

Presenter(s): **Danny DuChene** Title(s): **Coordinator of Finance**

Background
The district uses three methods to project kindergarten enrollment: cohort survival, live-births-to-actual-enrolled, and eligible-to-actual-enrolled projection methods. Cohort survival and prior-year trends are used to determine projections for all other grade levels.

Cohort Survival refers to the sequential progression of a particular grade grouping through our system; for example, kindergarteners in year 1 would be considered first graders in year 2, and then second graders in year 3, and so on through twelfth grade.

The enrollment committee's recommendation set the target of 1,771 kindergarteners for the 2026-27 school year. Through modeling, as described above, we project the October 2026 enrollment to be 28,993; inclusive of Center-Based Special Education enrollment at 1,428, and early childhood special education enrollment at 600.

Two tables accompany this report; Table 1 shows the projected early childhood through grade 12 enrollment through 2030-31, and table 2 shows the 2026-27 projected enrollment by school and by grade. This table will be used for the 2026-27 preliminary budget and staffing allocations.

Recommendation
This report is for informational purposes only. No action is required.

Independent School District 196
Rosemount-Apple Valley-Eagan Public Schools
Detailed Enrollment Projections by Grade
EnPro Model
November 2025

Grade	Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31
Early Childhood	480	581	591	599	600	600	600	600	600
Kindergarten	1,890	1,856	1,855	1,798	1,771	1,771	1,771	1,771	1,770
Grade 1	2,114	1,921	1,901	1,950	1,845	1,821	1,821	1,821	1,820
Grade 2	1,998	2,070	1,965	1,962	1,997	1,905	1,876	1,876	1,875
Grade 3	2,125	1,993	2,151	2,047	2,036	2,052	1,957	1,927	1,926
Grade 4	2,139	2,148	2,029	2,220	2,081	2,071	2,088	1,995	1,963
Grade 5	2,125	2,162	2,223	2,100	2,299	2,146	2,139	2,158	2,056
Grade 6	2,144	2,188	2,213	2,277	2,156	2,352	2,210	2,198	2,235
Grade 7	2,206	2,145	2,242	2,251	2,331	2,210	2,414	2,268	2,257
Grade 8	2,238	2,225	2,197	2,258	2,304	2,401	2,276	2,485	2,333
Grade 9	2,314	2,329	2,315	2,314	2,350	2,397	2,481	2,351	2,566
Grade 10	2,454	2,353	2,352	2,325	2,335	2,371	2,417	2,503	2,370
Grade 11	2,317	2,483	2,355	2,335	2,360	2,370	2,405	2,453	2,539
Grade 12	2,503	2,507	2,660	2,498	2,528	2,557	2,567	2,608	2,657
K-5th	12,391	12,150	12,124	12,077	12,029	11,766	11,652	11,548	11,410
6th-8th	6,588	6,558	6,652	6,786	6,791	6,963	6,900	6,951	6,825
9th-12th	9,588	9,672	9,682	9,472	9,573	9,695	9,870	9,915	10,132
Total Enrollment	29,047	28,961	29,049	28,934	28,993	29,024	29,022	29,014	28,967
K-12 Enrollment	28,567	28,380	28,458	28,335	28,393	28,424	28,422	28,414	28,367

School year 2026-27 projections are based on 2-Year Average Ratio
Holding Kindergarten numbers steady based on 3 year average reduction from FY24-26
Center based special edutcaion (CBSE) enrollment included above in the respective grade levels

Independent School District 196
Rosemount-Apple Valley-Eagan Public Schools

One District, Infinite Possibilities

2026-2027 Projected Enrollments by School by Grade for Staffing and Budget Allocations
EnPro Model
November, 2025

			Grades												
School	**Total**	**ECSE**	**K**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
Cedar Park	640	-	88	91	109	111	119	122	-	-		-	-	-	-
Deerwood	468	-	75	78	69	76	79	91	-	-	-	-	-	-	-
Diamond Path	534	-	63	66	94	102	90	119	-	-	-	-	-	-	-
East Lake	731	-	101	106	115	136	116	157	-	-	-	-	-	-	-
Echo Park	649	-	93	97	100	116	122	121	-	-	-	-	-	-	-
Emerald Trail	656	-	91	94	120	104	113	134	-	-	-	-	-	-	-
Glacier Hills	723	-	121	126	120	115	111	130	-	-	-	-	-	-	-
Greenleaf	702	-	99	104	102	129	123	145	-	-	-	-	-	-	-
Highland	556	-	74	77	87	86	106	126	-	-	-	-	-	-	-
Northview	370	-	59	62	57	60	68	64	-	-	-	-	-	-	-
Oak Ridge	501	-	88	91	85	84	73	80	-	-	-	-	-	-	-
Parkview	617	-	92	95	92	112	119	107	-	-	-	-	-	-	-
Pinewood	443	-	64	67	82	62	78	90	-	-	-	-	-	-	-
Red Pine	550	-	80	83	96	85	97	109	-	-	-	-	-	-	-
Rosemount	500	-	74	77	83	82	91	93	-	-	-	-	-	-	-
Shannon Park	528	-	84	87	94	94	85	84	-	-	-	-	-	-	-
Southview	504	-	71	74	78	78	95	108	-	-	-	-	-	-	-
Thomas Lake	536	-	81	84	85	99	106	81	-	-	-	-	-	-	-
Westview	467	-	68	71	91	75	72	90	-	-	-	-	-	-	-
Woodland	694	-	106	111	114	121	103	139	-	-	-	-	-	-	-
Total Elementary School	11,369	-	1,672	1,741	1,873	1,927	1,966	2,190	-	-	-	-	-	-	-
Black Hawk	871	-	-	-	-	-	-	-	279	302	290	-	-	-	-
Dakota Hills	1,239	-	-	-	-	-	-	-	400	433	406	-	-	-	-
Falcon Ridge	1,054	-	-	-	-	-	-	-	323	349	382	-	-	-	-
Rosemount	1,213	-	-	-	-	-	-	-	395	427	391	-	-	-	-
Scott Highlands	1,112	-	-	-	-	-	-	-	360	389	363	-	-	-	-
Valley	1,048	-	-	-	-	-	-	-	323	349	376	-	-	-	-
Total Middle School	6,537	-	-	-	-	-	-	-	2,080	2,249	2,208	-	-	-	-
Apple Valley	1,954	-	-	-	-	-	-	-	-	-	-	514	511	463	466
Eagan	2,177	-	-	-	-	-	-	-	-	-	-	578	574	527	498
Eastview	2,238	-	-	-	-	-	-	-	-	-	-	602	598	496	542
Rosemount	2,205	-	-	-	-	-	-	-	-	-	-	566	562	544	533
Total High School	8,574	-	-	-	-	-	-	-	-	-	-	2,260	2,245	2,030	2,039
ALC	122	-	-	-	-	-	-	-	-	-	-	2	2	35	83
ABE	32	-	-	-	-	-	-	-	-	-	-	-	-	-	32
SES	331	-	-	-	-	-	-	-	-	-	-	-	-	198	133
Dakota Ridge	118	-	-	4	5	2	8	6	1	9	11	11	13	13	35
Trans +	160	-	-	-	-	-	-	-	-	-	-	-	-	-	160
ECSE	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
CBSE	1,150	-	99	100	119	107	107	103	75	73	85	77	75	84	46
Grand Total	28,993	600	1,771	1,845	1,997	2,036	2,081	2,299	2,156	2,331	2,304	2,350	2,335	2,360	2,528

SES Enrollment-Home School		
11	**12**	**Total**
50	25	75
53	36	89
57	36	93
38	36	74
198	133	331

Enrollment Projections Report

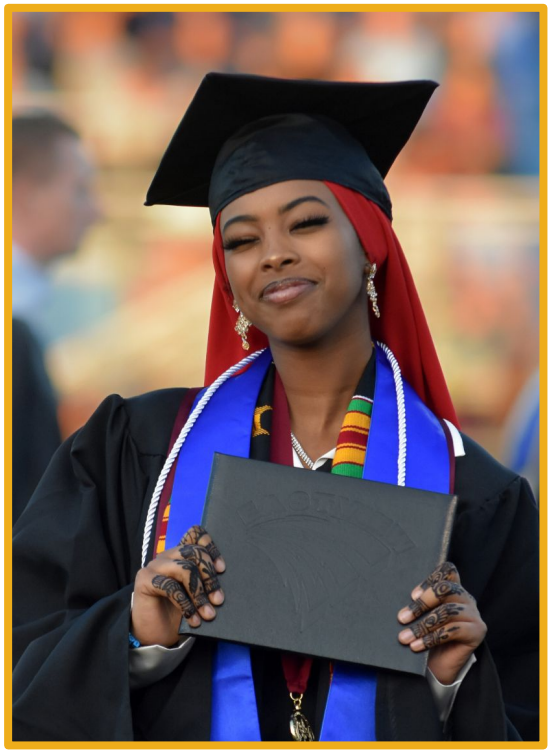
2026-27

DISTRICT196

One District. Infinite Possibilities.



STRATEGIC ROADMAP



MISSION

Educating, developing, and inspiring our students for lifelong success.

VISION

- Developing the whole student and honoring diverse needs and cultures.
- Engaging students with opportunities in academics, arts and athletics.

CORE VALUES

Student-Centered • Empathy • Wellness • Integrity • Achievement
Collaboration • Community • Lifelong Learning

STRATEGIC PRIORITIES

Wellbeing • Achievement • Equity • Resources

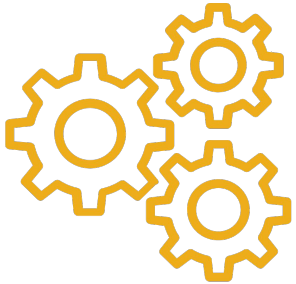
Enrollment Projections Committee



Founded in 2005



District & School Administration



Key Model Assumptions

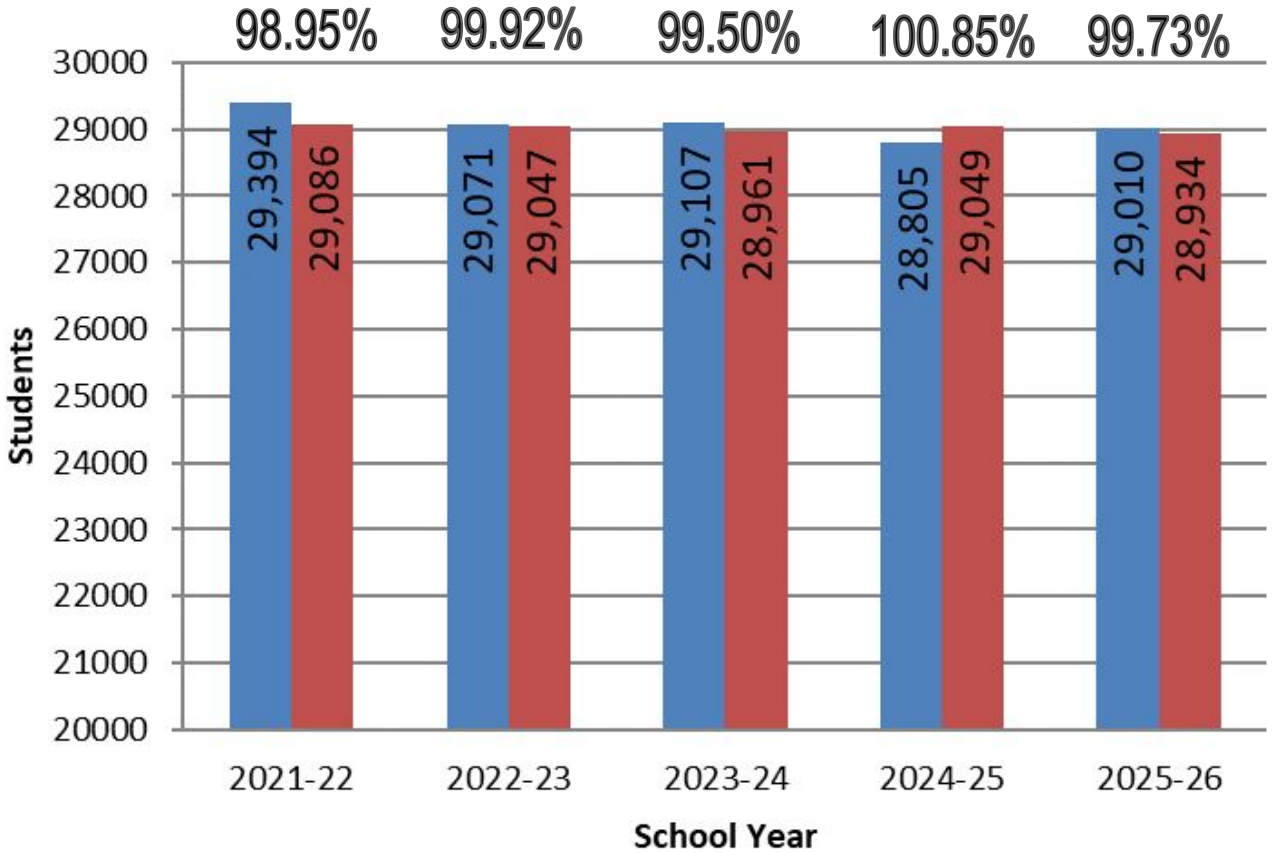


Review & Recommend

Key Model Assumptions

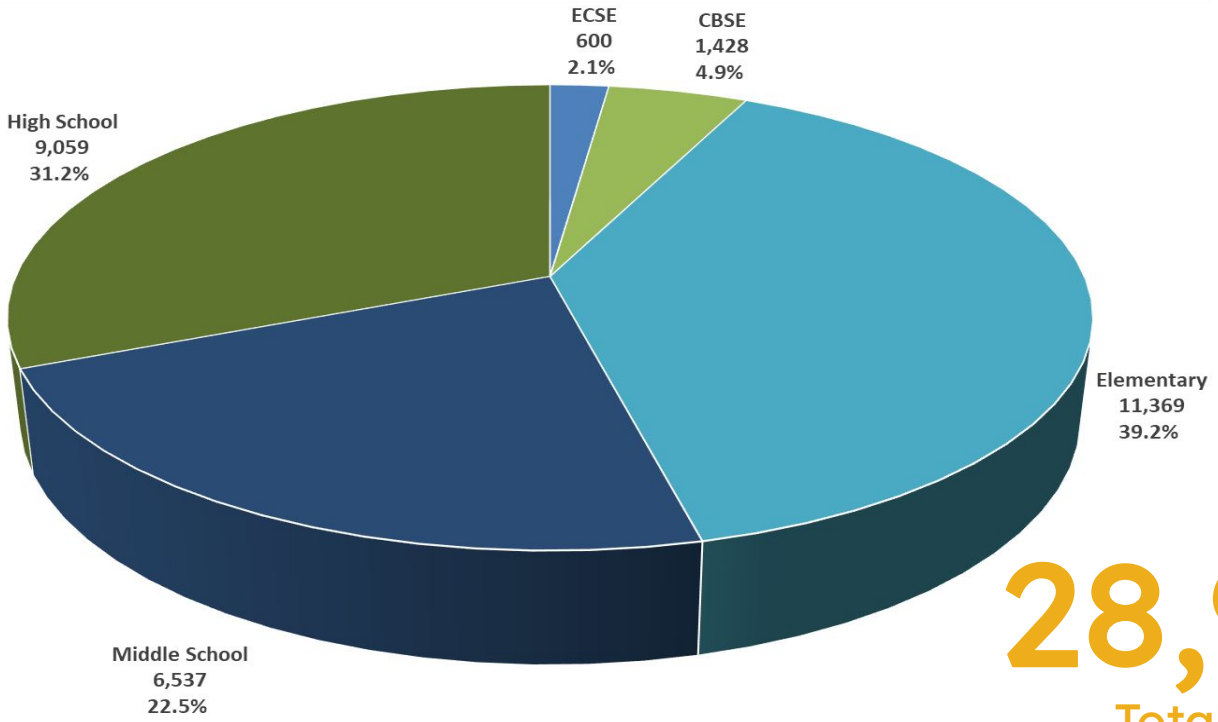
- Historical Trends
- Boundary Adjustments
- Birth Rate Trends & Kindergarten
- Progression Factors & Proportions

Historical Actuals to Projections



LOW: 28,934 (2025-26)
HIGH: 29,086 (2021-22)
RANGE: 152 Students

2026-27 Projected Enrollment



28,993

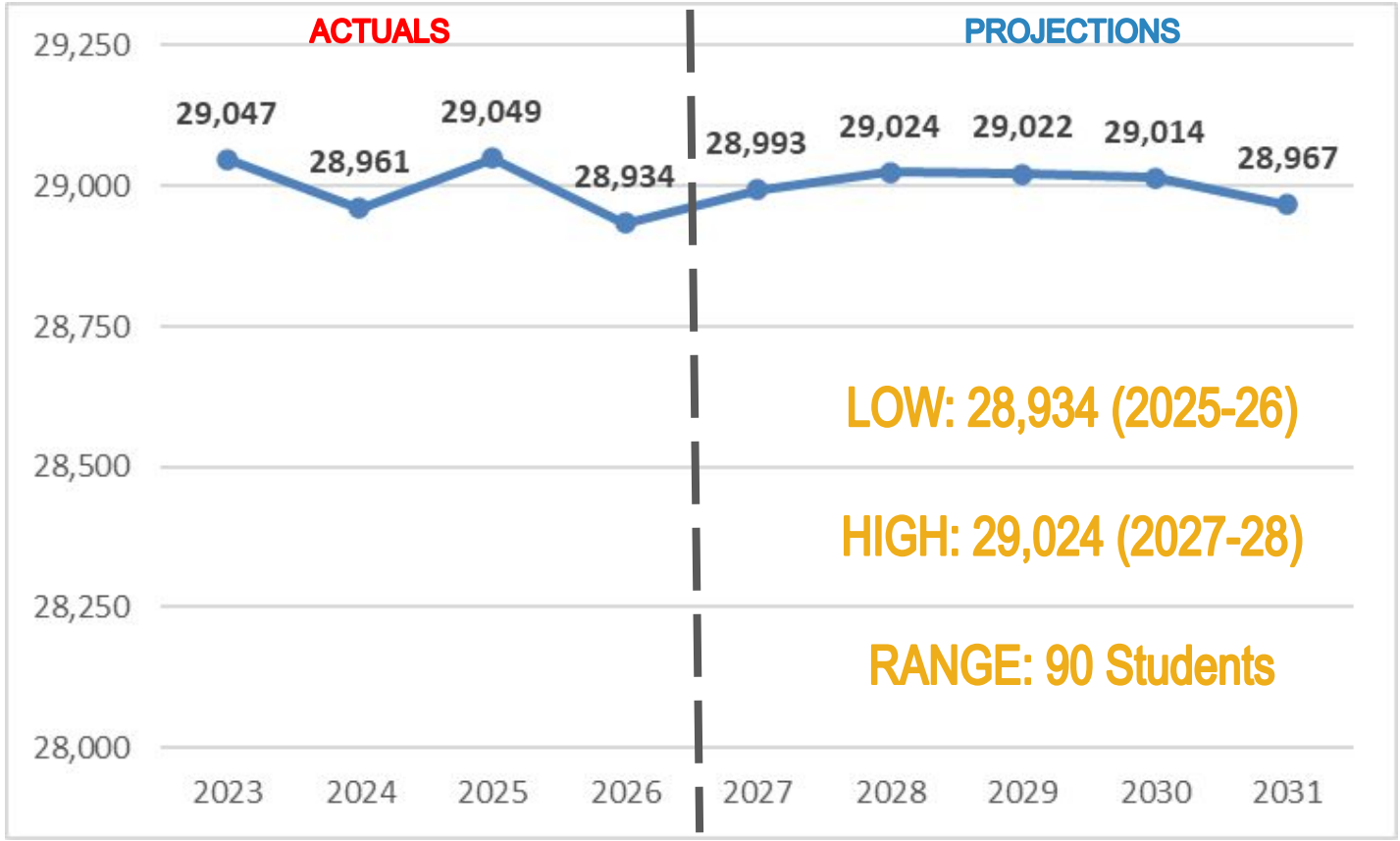
Total Students

Total Enrollment - Actuals & Projections

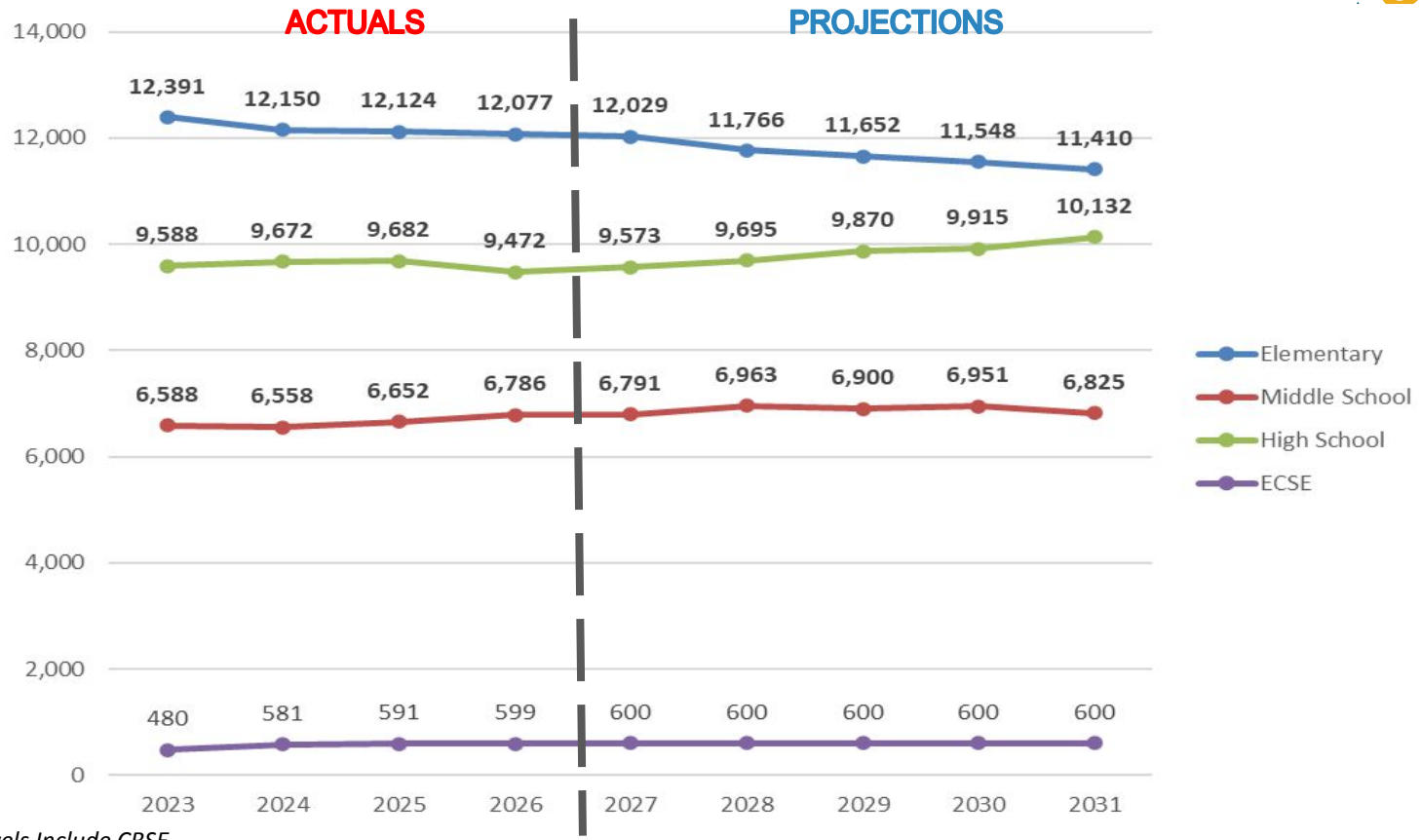
	ACTUALS	ACTUALS	PROJECTION
Grade Span	**October 1, 2024**	**October 1, 2025**	**October 1, 2026**
Elementary School	11,533	11,441	11,369
Middle School	6,390	6,524	6,537
High School	9,181	8,962	9,059
K-12 Totals	**27,104**	**26,927**	**26,965**
CBSE	1,354	1,408	1,428
ECSE	591	599	600
District-wide Totals	**29,049**	**28,934**	**28,993**

Overall
+59 Students
(+0.20 %)

Total Enrollment - Actuals & Projections

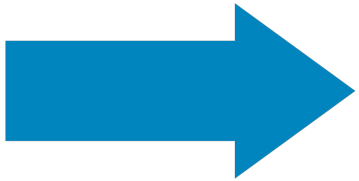


Enrollment by Grade Range



*Grade Levels Include CBSE

Summary & Next Steps



Stable Enrollment Projected Through 2031



2026-27 Preliminary Budget



Monitor Key Assumptions

THANK YOU!



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Public Schools

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Meeting Date: **11/10/2025** Place on Agenda: **New Business** Action Requested: **None**

Topic: **2026-27 & 2027-28 School Year Calendars**

Presenter(s): **Joel Milteer** Title(s): **Director of Human Resources**

Background
To facilitate advanced scheduling of school events and long-range planning by parents, the district has established a school calendar well in advance of the next school year. Tonight, to further support the planning needs of our families and staff, the district is bringing forward the next two (2) years of school year calendars for the School Board's review and consideration. The proposed elementary, middle school, and high school calendars for the 2026-27 and 2027-28 school years were developed and reviewed by district administrators, building administrators, department supervisors, a representative from the Dakota County United Educators (DCUE) representing all teachers, the parent leadership group, and the teacher leadership group. In addition, a survey was provided to all teachers inquiring about their key priorities for school year planning. The proposed calendars comply with statutory requirements.

The Calendar Committee utilized a guiding change document to establish and review the considerations for the 2026-27 and 2027-28 school year calendars, aligning them with the district's strategic priorities.

Characteristics of these calendars include:

- Alignment with all state laws pertaining to the school year calendar;
- Alignment of the first day of school for all students, K-12;
- A school year start date in both school years of Sept. 1;
- Winter break would be eight (8) days in 2026, and seven (7) days of no school for students and school-term staff;
- Spring break would be the last full week of March each year;
- Last day of school would be June 9 in 2027, and June 7 in 2028.

Non-traditional programs may operate on a different calendar to meet the educational needs of their students. The administration also reserves the right to assign selected staff members to perform services on days other than those reflected on the calendar in order to meet the operational needs of the district.

The district's calendar committee reviewed this recommendation and supports the proposed 2026-27 and 2027-28 school year calendars.

Alternatives
Suggest changes to the proposed instructional calendar.

Recommendation
Review the attached instructional calendars for the 2026-27 and the 2027-28 school years, and approve the calendars at the Dec. 8, 2025, regular Board meeting.

DISTRICT 196 | 2026-27 CALENDAR

JULY				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

AUGUST				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	**18**	**19**	20	21
24	**25**	**26**	**27**	28
31				

SEPTEMBER				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

OCTOBER				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

NOVEMBER				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

DECEMBER				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

JANUARY				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

FEBRUARY				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

MARCH				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

APRIL				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

MAY				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

JUNE				
M	T	W	T	F
	1	2	3	4
7	8	9	**10**	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

STAFF WORKSHOPS & GRADING DAYS

Aug. 17-19	New Educator Workshops
Aug. 24-26, 27 (half day), 31	Staff Workshops
June 10 (half day)	Teacher Planning/Grading

START/END DATES

Sept. 1	First Day of School (all students)
June 9	Last School Day

NO-SCHOOL DAYS

K-12 | K-8 △ | 9-12 ◯

Sept. 4, 7	K-12	Labor Day
Sept. 25	K-12	Staff Data Analysis
Oct. 9	9-12	High School Conferences
Oct. 15-16	K-12	MEA Break
Nov. 5	K-8	Elementary/Middle Conferences
Nov. 6	K-12	High School Staff Planning & Learning
Nov. 25	K-12	Teacher Planning/Grading
Nov. 26-27	K-12	Fall Break
Dec. 23-Jan. 1	K-12	Winter Break
Jan. 8	K-12	Staff Data Analysis
Jan. 18	K-12	Martin Luther King Jr. Day
Jan. 22	K-12	High School Conferences Staff Planning & Learning Day
Feb. 4	K-8	Elementary/Middle Conferences
Feb. 5	K-12	High School Staff Planning & Learning
Feb. 15	K-12	President's Day
March 5	K-12	Teacher Planning/Grading
March 22-26	K-12	Spring Break
April 9	K-12	Staff Data Analysis
May 31	K-12	Memorial Day

TRIMESTERS

Sept. 1 - Nov. 24
Nov. 30 - March 4
March 8 - June 9

QUARTERS (EVHS)

Sept. 1 - Nov. 5
Nov. 9 - Jan. 21
Jan. 25 - April 9
April 12 - June 9

MORE INFORMATION

Visit your school's website for details about school-specific events (conferences, open houses, etc.).

For updates on potential schedule changes due to weather, check District196.org. Explore all district events at District196.org/calendars.

DISTRICT 196 | 2027-28 CALENDAR

JULY

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AUGUST

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SEPTEMBER

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OCTOBER

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NOVEMBER

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DECEMBER

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JANUARY

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FEBRUARY

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MARCH

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APRIL

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MAY

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JUNE

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STAFF WORKSHOPS & GRADING DAYS

Aug. 16-18	New Educator Workshops
Aug. 23-25, 26 (half day), 31	Staff Workshops
June 8 (half day)	Teacher Planning/Grading

START/END DATES

Sept. 1	First Day of School (all students)
June 7	Last School Day

NON-SCHOOL DAYS

K-12 | K-8 △ | 9-12 ◯

Sept. 3, 6	K-12	Labor Day
Sept. 24	K-12	Staff Data Analysis
Oct. 8	9-12	High School Conferences
Oct. 21-22	K-12	MEA Break
Nov. 4	K-8	Elementary/Middle Conferences
Nov. 5	K-12	High School Staff Planning & Learning
Nov. 24	K-12	Teacher Planning/Grading
Nov. 25-26	K-12	Fall Break
Dec. 23-31	K-12	Winter Break
Jan. 7	K-12	Staff Data Analysis
Jan. 17	K-12	Martin Luther King Jr. Day
Jan. 21	K-12	High School Conferences Staff Planning & Learning Day
Feb. 3	K-8	Elementary/Middle Conferences
Feb. 4	K-12	High School Staff Planning & Learning
Feb. 21	K-12	President's Day
March 3	K-12	Teacher Planning/Grading
March 27-31	K-12	Spring Break
April 7	K-12	Staff Data Analysis
May 29	K-12	Memorial Day

TRIMESTERS

Sept. 1 - Nov. 23
Nov. 29 - March 2
March 6 - June 7

QUARTERS (EVHS)

Sept. 1 - Nov. 4
Nov. 8 - Jan. 20
Jan. 24 - April 7
April 10 - June 7

MORE INFORMATION

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School Year Calendars 2026-27 & 2027-28

Joel Milteer

Director of Human Resources

November 10, 2025

DISTRICT196

One District. Infinite Possibilities.



STRATEGIC ROADMAP



DISTRICT 196

STRATEGIC ROADMAP

ADOPTED JUNE 26, 2023

MISSION

OUR CORE PURPOSE WITH DISTINCTION

Educating, developing, and inspiring our students for lifelong success.

VISION

WHAT WE INTEND TO CREATE

District 196 provides the experiences that our students, families and employees desire by:

- Developing the whole student and honoring diverse needs and cultures;
- Engaging students with opportunities in academics, arts and athletics, and
- Living our mission and core values to prepare students, families and employees for lifelong success.

CORE VALUES

DRIVERS OF OUR WORDS AND ACTIONS

Student-Centered	All decisions are centered on what is best for students.
Empathy	Seeking awareness and understanding of the perspectives and experiences of others.
Wellness	Support the emotional, social and physical well-being of the whole person.
Integrity	Act with respect, honesty and responsibility.
Achievement	Provide learning with high expectations, rigor and resiliency for all.
Collaboration	Learn and engage together for a shared purpose.
Community	Foster an environment of inclusivity, engagement and belonging.
Lifelong Learning	Inspire a love of learning for all ages.

STRATEGIC PRIORITIES

FOCUS OF OUR CONTINUOUS IMPROVEMENT

Wellbeing	Increasing capacities, skills, structures, and experiences in social-emotional wellbeing.
Achievement	Strengthening and aligning curriculum and instructional practices across all classrooms to improve student outcomes and staff efficacy.
Equity	Supporting equity as a core competency through practices, structures, beliefs, resources and staffing.
Resources	Providing staffing, facilities, technology and equipment needed to support a safe, sustainable and dynamic learning environment for all students.

MISSION

Educating, developing, and inspiring our students for lifelong success.

VISION

- Developing the whole student and honoring diverse needs and cultures.
- Engaging students with opportunities in academics, arts and athletics.

CORE VALUES

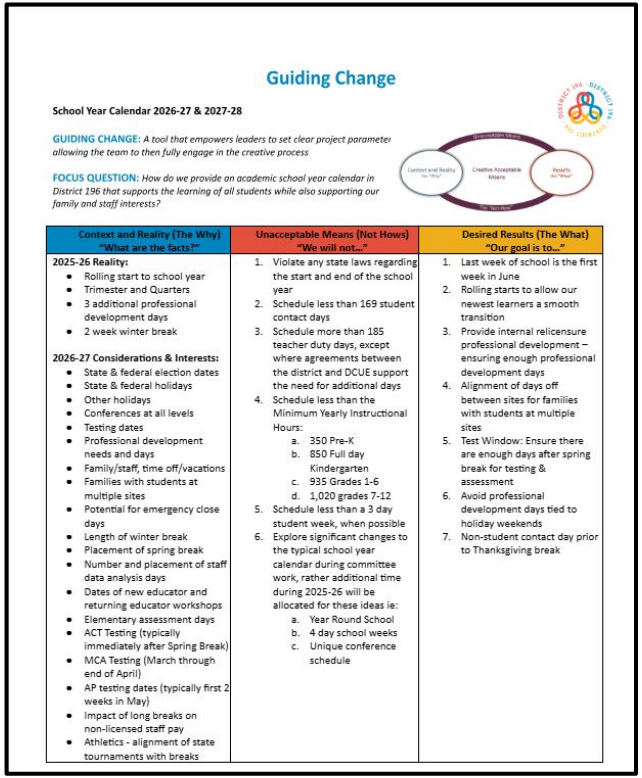
Student-Centered • Empathy • **Wellness** • Integrity • **Achievement**
Collaboration • **Community** • Lifelong Learning

STRATEGIC PRIORITIES

Well-being • Achievement • Equity • Resources

School Year Calendar

Calendar Committee & Leadership Groups



Guiding Change

School Year Calendar 2026-27 & 2027-28

GUIDING CHANGE: *A tool that empowers leaders to set clear project parameter allowing the team to then fully engage in the creative process*

FOCUS QUESTION: *How do we provide an academic school year calendar in District 196 that supports the learning of all students while also supporting our family and staff interests?*

Context and Reality (The Why) "What are the facts?"	Unacceptable Means (Not Hows) "We will not..."	Desired Results (The What) "Our goal is to..."
2025-26 Reality: • Rolling start to school year • Trimester and Quarters • 3 additional professional development days • 2 week winter break **2026-27 Considerations & Interests:** • State & federal election dates • State & federal holidays • Other holidays • Conferences at all levels • Testing dates • Professional development needs and days • Family/staff, time off/vacations • Families with students at multiple sites • Potential for emergency close days • Length of winter break • Placement of spring break • Number and placement of staff data analysis days • Dates of new educator and returning educator workshops • Elementary assessment days • ACT Testing (typically immediately after Spring Break) • MCA Testing (March through end of April) • AP testing dates (typically first 2 weeks in May) • Impact of long breaks on non-licensed staff pay • Athletics - alignment of state tournaments with breaks	1. Violate any state laws regarding the start and end of the school year 2. Schedule less than 169 student contact days 3. Schedule more than 185 teacher duty days, except where agreements between the district and DCUE support the need for additional days 4. Schedule less than the Minimum Yearly Instructional Hours: a. 350 Pre-K b. 850 Full day Kindergarten c. 935 Grades 1-6 d. 1,020 grades 7-12 5. Schedule less than a 3 day student week, when possible 6. Explore significant changes to the typical school year calendar during committee work, rather additional time during 2025-26 will be allocated for these ideas ie: a. Year Round School b. 4 day school weeks c. Unique conference schedule	1. Last week of school is the first week in June 2. Rolling starts to allow our newest learners a smooth transition 3. Provide internal relicensure professional development – ensuring enough professional development days 4. Alignment of days off between sites for families with students at multiple sites 5. Test Window: Ensure there are enough days after spring break for testing & assessment 6. Avoid professional development days tied to holiday weekends 7. Non-student contact day prior to Thanksgiving break

Committee Representation

- Directors
- Building Administrators
- Department Administrators
- DCUE Representative

Leadership Groups

- Teacher Leaders
- Parent Leaders

Key Calendar Considerations

- State Laws
- Student Instructional Needs
- Family Planning Needs
- Staff Development Needs

Other Calendar Considerations

- School conference schedule
- Fall and Spring testing dates
- Professional development needs
- Family/staff time off/vacations
- Potential emergency close days
- Length of winter break
- Placement of spring break
- Families with students at multiple sites and childcare needs
- Dates of new educator workshop
- Dates of educator workshop
- Impact of long breaks on non-licensed staff pay
- State/Federal election date
- International school trip dates
- Athletic start dates in the Fall under MSHSL rules
- Graduation dates
- Number of instructional hours
- Number of instructional days
- Number of teacher work days
- Holidays

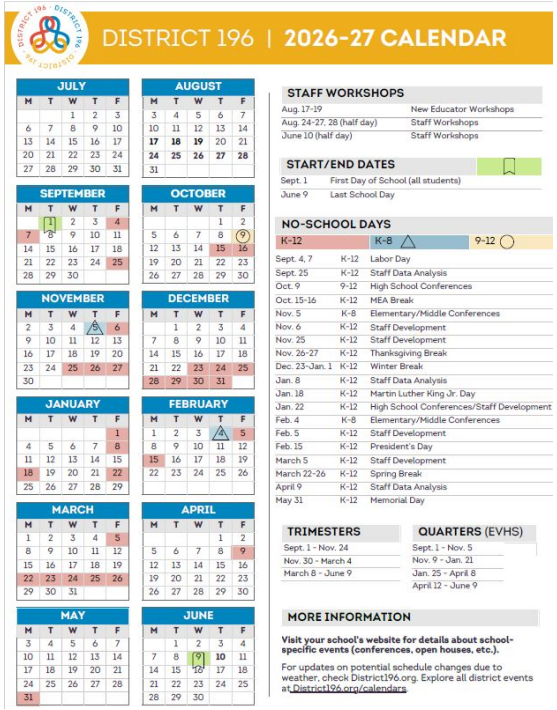
School Year Calendar Process

Focus on Instruction & Education



Steps	
1	Calendar Committee Meetings & Teacher Survey
2	Cabinet Leader Review
3	Parent/Teacher Leader Meetings
4	November School Board Meeting
5	December School Board Meeting

Calendar Key



DISTRICT 196 | 2026-27 CALENDAR

JULY

M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
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AUGUST

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31				

SEPTEMBER

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OCTOBER

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NOVEMBER

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DECEMBER

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JANUARY

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FEBRUARY

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MARCH

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APRIL

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MAY

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JUNE

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14	15	16	17	18
21	22	23	24	25
28	29	30		

STAFF WORKSHOPS

Aug. 17-19	New Educator Workshops
Aug. 24-27, 28 (half day)	Staff Workshops
June 10 (half day)	Staff Workshops

START/END DATES

Sept. 1	First Day of School (all students)
June 9	Last School Day

NO-SCHOOL DAYS

K-12	K-8 △	9-12 ◯

Sept. 4, 7	K-12	Labor Day
Sept. 25	K-12	Staff Data Analysis
Oct. 9	9-12	High School Conferences
Oct. 15-16	K-12	MEA Break
Nov. 5	K-8	Elementary/Middle Conferences
Nov. 6	K-12	Staff Development
Nov. 25	K-12	Staff Development
Nov. 26-27	K-12	Thanksgiving Break
Dec. 23-Jan. 1	K-12	Winter Break
Jan. 8	K-12	Staff Data Analysis
Jan. 18	K-12	Martin Luther King Jr. Day
Jan. 22	K-12	High School Conferences/Staff Development
Feb. 4	K-8	Elementary/Middle Conferences
Feb. 5	K-12	Staff Development
Feb. 15	K-12	President's Day
March 5	K-12	Staff Development
March 22-26	K-12	Spring Break
April 9	K-12	Staff Data Analysis
May 31	K-12	Memorial Day

TRIMESTERS

Sept. 1 - Nov. 24
Nov. 30 - March 4
March 8 - June 9

QUARTERS (EVHS)

Sept. 1 - Nov. 5
Nov. 9 - Jan. 21
Jan. 25 - April 8
April 12 - June 9

MORE INFORMATION

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Color & Shape Key

	1st & last day of school
K-12	No school for K-12 students
K-8 △	No school for K-8 students
9-12 ◯	No school for 9-12 students

2026-2027 School Year Calendar

Key Changes & Highlights



DISTRICT 196 | 2026-27 CALENDAR

JULY

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AUGUST

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SEPTEMBER

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OCTOBER

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NOVEMBER

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DECEMBER

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JANUARY

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FEBRUARY

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MARCH

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APRIL

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MAY

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JUNE

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14	15	16	17	18
21	22	23	24	25
28	29	30		

STAFF WORKSHOPS

Aug. 17-19	New Educator Workshops
Aug. 24-27, 28 (half day)	Staff Workshops
June 10 (half day)	Staff Workshops

START/END DATES

Sept. 1	First Day of School (all students)
June 9	Last School Day

NO-SCHOOL DAYS

K-12 | K-8 △ | 9-12 ◯

Sept. 4, 7	K-12	Labor Day
Sept. 25	K-12	Staff Data Analysis
Oct. 9	9-12	High School Conferences
Oct. 15-16	K-12	MEA Break
Nov. 5	K-8	Elementary/Middle Conferences
Nov. 6	K-12	Staff Development
Nov. 25	K-12	Staff Development
Nov. 26-27	K-12	Thanksgiving Break
Dec. 23-Jan. 1	K-12	Winter Break
Jan. 8	K-12	Staff Data Analysis
Jan. 18	K-12	Martin Luther King Jr. Day
Jan. 22	K-12	High School Conferences/Staff Development
Feb. 4	K-8	Elementary/Middle Conferences
Feb. 5	K-12	Staff Development
Feb. 15	K-12	President's Day
March 5	K-12	Staff Development
March 22-26	K-12	Spring Break
April 9	K-12	Staff Data Analysis
May 31	K-12	Memorial Day

TRIMESTERS

Sept. 1 - Nov. 24
Nov. 30 - March 4
March 8 - June 9

QUARTERS (EVHS)

Sept. 1 - Nov. 5
Nov. 9 - Jan. 21
Jan. 25 - April 8
April 12 - June 9

MORE INFORMATION

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- September 1st start for all students
- 4-day Labor Day weekend for all students
- Wednesday, November 25th,
  no school for all students
- 8-day winter break beginning December 23rd
- Spring break the last full week of March
- Last day for students is Wednesday, June 9th

2027-2028 School Year Calendar

Key Changes & Highlights



DISTRICT 196 | 2027-28 CALENDAR

JULY

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23	**24**	**25**	**26**	**27**
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SEPTEMBER

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OCTOBER

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DECEMBER

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JANUARY

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FEBRUARY

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MARCH

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APRIL

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MAY

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JUNE

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12	13	14	15	16
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STAFF WORKSHOPS

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NON-SCHOOL DAYS

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Nov. 5	K-12		Staff Development
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Jan. 7	K-12		Staff Data Analysis
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Feb. 3	K-8		Elementary/Middle Conferences
Feb. 4	K-12		Staff Development
Feb. 21	K-12		President's Day
March 3	K-12		Staff Development
March 27-31	K-12		Spring Break
April 7	K-12		Staff Development
May 29	K-12		Memorial Day

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Nov. 29 - March 2
March 6 - June 7

QUARTERS (EVHS)

Sept. 1 - Nov. 4
Nov. 8 - Jan. 20
Jan. 24 - April 6
April 10 - June 7

MORE INFORMATION

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- September 1st start for all students
- 4-day Labor Day weekend for all students
- Wednesday, November 24th,
  no school for all students
- 7-day winter break beginning December 23rd
- Spring break the last full week of March
- Last day for students is Wednesday, June 7th



QUESTIONS?

Rosemount • Apple Valley • Eagan
Public Schools

Educating, developing, and inspiring our students for lifelong success.

Meeting Date: **11/10/2025** Place on Agenda: **New Business** Action Requested: **None**

Topic: **2026-27 Middle School and High School Course Revisions**

Presenter(s): **Rachel Hughes** Title(s): **Director of Instruction and Achievement**

Background
Proposed course revisions are prepared annually at each middle school and high school, with recommendations to add, drop, replicate, restructure, or rename courses. Principals discuss the proposed revisions with the directors of Secondary Education and Instruction and Achievement. The approved course revisions become part of the materials for the registration process that begins in January.

A complete listing of course revisions for the 2026-27 school year, along with proposals for new courses, is attached.

Alternatives
Suggest changes to one or more of the proposed course revisions.

Recommendation
Review the proposed middle school and high school course revisions for 2026-27 for action at the Dec. 8, 2025, regular School Board meeting.

2026-27 District-Wide Secondary Course Changes

Content Area	New Courses
Math	• Updated Middle School Course Sequence Grades 6-8
Social Studies	• Updated Social Studies Sequence Grades 6-12 ○ US Government & Politics ○ AP US Government & Politics ○ AP Comparative Government & Politics
Personal Finance	• AP Business with Personal Finance

2026-27 Middle School Building Led Course Changes

School	New Courses or Existing Course Additions	Renamed Courses	Eliminated Courses
Valley Middle School of STEM	**New Course** • Dance II	• Dance I (formerly Creative Movement)	

2026-27 High School Building Led Course Changes

School	New Courses or Existing Course Additions	Renamed Courses	Eliminated Courses
Apple Valley HS	**Existing Course Additions** • English 12 (ELA) • Fashion Design (FACS) • Volleyball Theory (PE)	• Lifetime Activities (formerly Spring Team Sports) • Soccer Theory (formerly Lacrosse/Soccer) • Personal Fitness (formerly Total Body Fitness and Cardio Fitness) • CIS: University Writing (formerly CIS: Writing Studio) • Smart Money-Smart Life (formerly Personal Money Management A) • Investments 101 (formerly Personal Money Management B)	
Eagan HS	**New Courses** • Advanced Power Basketball (PE) • Advanced Power Volleyball (PE) • Flag Football (PE) • Olympic Weightlifting (PE) • WalkFit (PE) **Existing Course Additions** • CIS: An Interdisciplinary Look at the Family in Multicultural America		

School	**New Courses or Existing Course Additions**	**Renamed Courses**	**Eliminated Courses**
Eastview HS	**New Courses** ● WalkFit (PE) **Existing Course Additions** ● Racquet Sports (PE) ● Girls Strength & Performance (PE) ● Exercise Science & Human Performance (PE) ● AP Pre-Calculus (Math) ● CIS Literature (ELA) ● CIS German (WL)	● Business & Marketing Seminar (formerly Advanced Business & Marketing Seminar) ● Fitness Foundations 1 (formerly Individual Fitness 9) ● Fitness Foundations 2 (formerly Individual Fitness 10-12) ● Advanced Fitness Foundations (formerly Advanced Individual Fitness) ● Strength & Performance 9 (formerly Strength & Conditioning 9) ● Strength & Performance 10-12 (formerly Strength & Conditioning 10-12) ● Advanced Strength & Performance (formerly Advanced Strength & Conditioning) ● Competitive Outdoor Spring Sports (formerly Fall/Spring Team Sports) ● Competitive Indoor Spring Sports (formerly Fall/Spring Team Sports) ● YogaFit (formerly Yoga) ● Advanced YogaFit (formerly Yoga 2)	● Money Management C* ● Money Management D* **Due to the addition of Personal Finance Course*
Rosemount HS	**New Courses** ● WalkFit (PE) **Existing Course Additions** ● Advanced Gymnastics (PE) ● Stress Management (PE) ● Yoga (PE)	● Smart Money-Smart Life (formerly Advanced Personal Finance) ● Everyday Cooking (formerly Let's Eat) ● Intro to Teacher Education (formerly Elementary Mentoring) ● Parenting, Newborn, and Infant Development (formerly Parenting) ● Welding, Threading, and Fabricating (formerly Welding and Manufacturing) ● Small Engines (formerly Intro to Powersports) ● Woodworking Projects (formerly Cabinetmaking)	● Spring Outdoor Recreation *(no longer have facilities for all units)* ● Powersports Technology *(integrated in the Small Engines Course)*
School of Environmental Studies	**New Courses** ● Lifetime Cycling (PE) ● Beyond High School (WBL)	● Green Building Sustainability (formerly Green Building Literacy)	

Course Descriptions

District-Wide Middle School Math

Course Title:	Math 6	**Duration:**	Full Year
Content Area:	Math	**Credits:**	1.0
Grade(s):	6	**Pre-requisite:**	None
Course Description:	In Math 6, students strengthen their number skills and algebraic thinking by working with fractions, decimals, percentages, ratios, and integers. They learn how to use equations, inequalities, and variables to solve problems, with a big focus on ratios and proportional reasoning to understand real-world situations like unit rates, percentages, and comparisons. Students also explore data and probability, and build spatial reasoning skills by working with shapes, measurement, and coordinates.		

Course Title:	Math 7	**Duration:**	Full Year
Content Area:	Math	**Credits:**	1.0
Grade(s):	7	**Pre-requisite:**	None
Course Description:	Math 7 emphasizes skills involving numbers and operations, measurement, patterns, functions, algebraic formulas, geometry and concepts of data analysis, including statistics and probability. A major focus is operations with positive and negative rational numbers and understanding proportional relationships. Content will align with state standards for grade seven.		

Course Title:	Math 7 Plus	**Duration:**	Full Year
Content Area:	Math	**Credits:**	1.0
Grade(s):	6	**Pre-requisite:**	None
Course Description:	Math 7 Plus emphasizes proficiency at greater depth of knowledge in skills involving numbers and operations, measurement, patterns, functions, algebraic formulas, geometry and concepts of data analysis, including statistics and probability. A major focus is operations with positive and negative rational numbers and understanding proportional relationships. Content will align with standards for grade seven and will go at a faster pace than Math 7.		

Course Title:	Algebra 8	**Duration:**	Full Year
Content Area:	Math	**Credits:**	1.0

Grade(s):	8	**Pre-requisite:**	None
Course Description:	Algebra 8 emphasizes linear functions of Algebra. Topics include writing and solving equations and inequalities, graphing linear functions, slope and rate of change, writing equations for linear functions, and systems of linear equations. Content will align with state standards for grade eight.		

District-Wide Middle School Math, continued

Course Title:	Algebra 8 Plus	**Duration:**	Full Year
Content Area:	Math	**Credits:**	1.0
Grade(s):	8	**Pre-requisite:**	None
Course Description:	Algebra 8 Plus emphasizes proficiency at a greater depth of knowledge in linear functions of Algebra. Topics include writing and solving equations and inequalities, graphing linear functions, slope and rate of change, writing equations for linear functions and systems of linear equations. Content will align with state standards for grade eight and will go at a faster pace than Math 8.		

District-Wide High School Social Studies

Course Title:	U.S. Government and Politics	**Duration:**	2 Trimesters, 2 Quarters
Content Area:	Social Studies	**Credits:**	1 / Trimester, .75/ Quarter
Grade(s):	11	**Pre-requisite:**	none
Course Description:	This course examines the rights and responsibilities of citizenship through a study of the authority, structure, and processes of the United States government and Native Nations. Students will explore key topics such as constitutional foundations, Native sovereignty, democratic politics, and the roles of the executive, legislative, and judicial branches. Emphasis is placed on civic rights and duties, as well as the skills needed to analyze and evaluate government actions in today's complex society and interconnected world. Current events are integrated throughout the course to connect civic learning with contemporary issues.		

Course Title:	AP U.S. Government and Politics	**Duration:**	2 Trimesters, 2 Quarters
Content Area:	Social Studies	**Credits:**	1 / Trimester, .75 / Quarter
Grade(s):	11	**Pre-requisite:**	none
Course Description:	AP U.S. Government and Politics provides a college-level, nonpartisan introduction to key political concepts, ideas, institutions, policies, interactions, roles, and behaviors that characterize the constitutional system and political culture of the United States. Students will study U.S. foundational documents, Supreme Court decisions, and other texts and		

	visuals to gain an understanding of the relationships and interactions among political institutions, processes, and behaviors. Underpinning the required content of the course are several big ideas that allow students to create meaningful connections among concepts throughout the course. Students will also engage in skill development that requires them to read and interpret data, make comparisons and applications, and develop evidence-based arguments. In addition, they will complete a political science research or applied civics project.

District-Wide High School Social Studies, continued

Course Title:	AP Comparative Government and Politics	**Duration:**	1 Trimesters, 2 Quarters
Content Area:	Social Studies	**Credits:**	1 / Trimester, .75 / Quarter
Grade(s):	11/12	**Pre-requisite:**	none
Course Description:	AP Comparative Government and Politics introduces students to the rich diversity of political life outside the United States. The course uses a comparative approach to examine the political structures; policies; and political, economic, and social challenges of six selected countries: China, Iran, Mexico, Nigeria, Russia, and the United Kingdom. Students compare the effectiveness of approaches to many global issues by examining how different governments solve similar problems. They will also engage in disciplinary practices that require them to read and interpret data, make comparisons and applications, and develop evidence-based arguments.		

Middle School Building Led Course Descriptions

Dance

Course Title:	Dance 2	**Duration:**	Full Year elective, meeting every other day - 1 class period in length
Content Area:	Performing Arts: Dance	**Credits:**	1 / trimester
Grade(s):	7th-8th grades	**Pre-requisite:**	Dance 1 and/or Instructor approval with dance experience outside of school
Course Description:	**Dance 2** is an intermediate-level course designed for students continuing their dance development. This daily movement-based class dives deeper into a variety of dance styles—including jazz, hip hop, musical theater, salsa, bachata, and more—challenging students to move beyond the basics and into more advanced training. Students will build on their choreography skills with a focus on creating meaningful and intentional pieces. They'll also take their ability to analyze and discuss dance to the next level through watching and reflecting on performances. Student work will be showcased in two performances for the community: one after school and one in the evening. This course is open to students who have completed Creative Movement Dance at Valley Middle or have at least two years of studio dance experience outside of school.		

High School Building Led Course Descriptions

Physical Education

Course Title:	WalkFit	**Duration:**	1 Trimester, 1 Quarter
Content Area:	Physical Education	**Credits:**	1 / Trimester, .75 / Quarter
Grade(s):	10-12	**Pre-requisite:**	Individual Fitness
Course Description:	WalkFit is a fun, low-impact physical education class that helps you improve your fitness and mental well-being through walking workouts, goal setting, and the development of lifelong wellness skills.		

Physical Education, continued

Course Title:	Advanced Power Volleyball	**Duration:**	1 Period
Content Area:	Health & Phy Ed	**Credits:**	1
Grade(s):	11-12	**Pre-requisite:**	Volleyball I, Volleyball II
Course Description:	Advanced Power Volleyball focuses on advanced skills, strategies, and fast-paced gameplay. Students will refine techniques,strengthen teamwork, and apply offensive and defensive systems in competitive match play.		

Course Title:	Advanced Power Basketball	**Duration:**	One period, one trimester
Content Area:	PE/Health	**Credits:**	1
Grade(s):	11-12	**Pre-requisite:**	Advanced Basketball
Course Description:	This course will provide an opportunity for students to apply advanced skills in basketball. It will include fundamental skills, advanced offensive and defensive strategies,skill challenges, and diversified competitive games. Students will be given the experience necessary to use basketball as a lifetime activity.This course is open to students who have successfully completed 0961 Advanced Basketball.		

Course Title:	Olympic Weightlifting	**Duration:**	Trimester
Content Area:	Physical Education	**Credits:**	1 PE course credit
Grade(s):	10-12	**Pre-requisite:**	No
Course Description:	This course introduces students to the fundamentals of Olympic weightlifting, focusing on the two competitive lifts: the **snatch** and the **clean & jerk**. Designed for all experience levels, the class emphasizes **proper technique, safety, mobility, and strength development**.		

Course Title:	Flag Football	**Duration:**	1 trimester
Content Area:	PE	**Credits:**	1 Elective
Grade(s):	10-12	**Pre-requisite:**	Required General PE
Course Description:	Flag Football is an elective physical education course at Eagan High School designed to introduce students to the fundamentals of flag football using the official rules established by the National Federation of State High School (NFHS). This course emphasizes skill development, teamwork, fitness, and sportsmanship in a fast-paced, non-contact environment. Students will develop individual and team skills, including passing, receiving, flag pulling, route running, and basic offensive and defensive strategies. The course also incorporates agility drills, cardiovascular fitness, and conditioning to support overall physical development. Students will learn the rules of the game, participate in structured practices and game play, and explore concepts such as leadership, communication, and fair competition. Whether participating for recreation, personal fitness, or preparation for intramural or competitive play, students will gain confidence, improve physical literacy, and develop lifelong movement skills. This course supports Minnesota K–12 Academic Standards in Physical Education and encourages all students to lead active, healthy lifestyles.		

Course Title:	Lifetime Cycling	**Duration:**	7 days
Content Area:	PE	**Credits:**	1 PE
Grade(s):	11, 12	**Pre-requisite:**	Must know how to ride a bike. Must have a bike. Must have a helmet.
Course Description:	This course focuses on daily cycling for health and exercise, as well as learning about cycling infrastructure and cycling culture, with an emphasis on inclusion and equity.		

Work-Based Learning

Course Title:	Beyond High School	**Duration:**	Intensive Theme Course
Content Area:	Elective during SES' Intensive Theme	**Credits:**	1
Grade(s):	11, 12	**Pre-requisite:**	None
Course Description:	This course is designed to help students explore, plan, and prepare for life after high school. Through hands-on activities, self-assessments, and real-world experiences, students will identify their strengths, interests, and goals while learning about college, career, and workforce options. Topics include college applications and essays, financial aid and scholarships, career exploration, resume and interview skills, and professional communication. Students will complete a personalized postsecondary plan and gain practical tools to confidently transition to their next steps after graduation.		



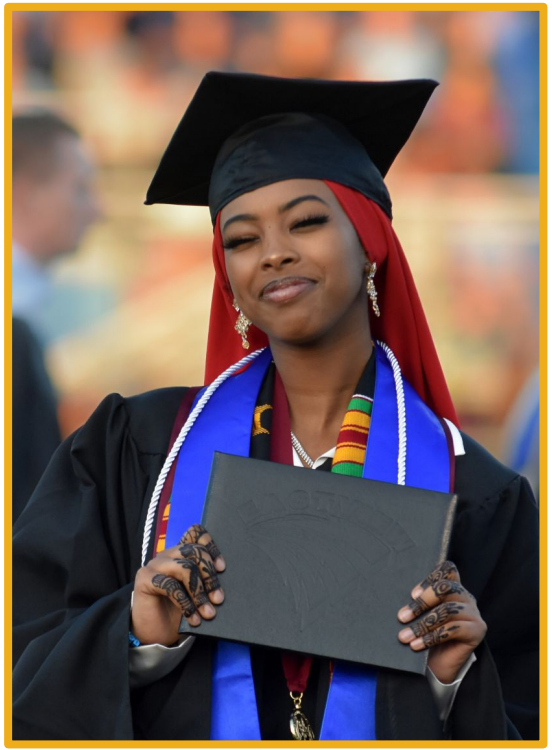




2026-27 Course Proposals

November 10, 2025

STRATEGIC ROADMAP



MISSION

Educating, developing, and inspiring our students for lifelong success.

VISION

- Developing the whole student and honoring diverse needs and cultures.
- Engaging students with opportunities in academics, arts and athletics.

CORE VALUES

Student-Centered • Empathy • Wellness • Integrity • Achievement
Collaboration • Community • Lifelong Learning

STRATEGIC PRIORITIES

Wellbeing • **Achievement** • Equity • Resources

Proposed Course Changes

- Academic standards
- Alignment
- Restructured course content
- Revised course titles

Secondary Math Updates

In Response to State Standards Revisions



- Middle School is currently piloting curricular resources.
- High School will begin the work to align to the new standards and review curricular resources in Spring 2026
- New standards to be fully implemented 2027-28.
- Math MCA-IV in Spring 2028

Middle School Course Sequence

Beginning Fall 2026

Sequence	Grade 6	Grade 7	Grade 8
Grade Level Standards	Math 6	Math 7	Algebra 8
Single Accelerated	Math 7 Plus	Algebra 8 Plus	Intermediate Algebra 9
Double Accelerated	Algebra 8 Plus	Intermediate Algebra 9	Honors Geometry 10

Social Studies Updates

In Response to State Standards Revisions

Key Shifts in the Social Studies Standards (to be implemented by 2026-27)

- Centering of inquiry
- Shift towards disciplinary literacy
- Addition of ethnic studies strand
- K-8 interdisciplinary approach

Strands

1) Citizenship and Government
2) Economics
3) Geography
4) History
5) Ethnic Studies

Social Studies Sequence

To Be Fully Implemented Fall 2026

Grade	Required Course	Advanced Options
Grade 9	World History (w/ Geography)	AP World History Modern (w/ Geography)
Grade 10	US History (w/ Geography)	AP US History (w/ Geography)
Grade 11	**US Government & Politics**	**AP US Government & Politics**
Economics	Economics	AP Economics Macro or Micro
Grade 12	• Psychology • Sociology • Ethnic Studies	• AP Psychology • AP Human Geography • Developmental Psychology • AP African American Studies

Additional Course Highlights

Triple A Philosophy

Academics

- AP Business with Personal Finance
- AP Pre-Calculus

Athletics and Physical Education

- Flag Football
- Olympic Weightlifting

Arts

- Dance II
- Fashion Design



THANK YOU!



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Meeting Date: **11/10/25** Place on Agenda: **New Business** Action Requested: **None**

Topic: **2026-2027 Connections Preschool Fees**

Presenter(s): **Khia Bruse** Title(s): **Director of Community Education**

Background
Community Education is proposing an inflationary tuition increase of 3% to 4.5% for the Connections Preschool program for the 2026-2027 school year. The final tuition amount for each class will be rounded up to the nearest dollar.

The fee schedule will continue to use a sliding scale based on federal poverty guidelines, as outlined in Regulation 507.2AR (Student Fees and Fines). A family's tuition rate is determined by family size, annual income, and the specific course description. This inflationary adjustment is necessary to partially offset the rising costs of staff salaries and benefits (it is important to note that this proposed increase will not cover the full increase in staff expenses).

Alternatives
Suggest changes to the proposed fee schedule.

Recommendation
Review the proposed fee addition for approval at the December 8, 2025 board meeting.

PROPOSED 2026-27 Connections Preschool
Monthly Tuition Sliding Fee Scale (per child)

Family size	Family Annual Gross Income Range			
2	~~$58,529+~~ **$61,210+**	~~$58,528 - $50,608~~ **$61,209- $52,926**	~~$50,607 - $44,007~~ **$52,925 - $46,023**	~~$44,006 - $0~~ **$46,022 - $0**
3	~~$72,300+~~ **$75,612+**	~~$72,299 - $62,515~~ **$75,611 - $65,379**	~~$62,514 - $54,361~~ **$65,378 - $56,851**	~~$54,360 - $0~~ **$56,850 - $0**
4	~~$86,071+~~ **$90,014+**	~~$86,070 - $74,422~~ **$90,013 - $77,832**	~~$74,421 - $64,715~~ **$77,831 - $67,680**	~~$64,714- $0~~ **$67,679 - $0**
5	~~$99,841+~~ **$104,417+**	~~$99,840 - $86,329~~ **$104,416 - $90,285**	~~$86,328 - $75,069~~ **$90,284 - $78,509**	~~$75,068 - $0~~ **$78,508 - $0**
6	~~$113,614+~~ **$118,818+**	~~$113,613 - $98,237~~ **$118,817- $102,737**	~~$98,236 - $85,424~~ **$102,736 - $89,337**	~~$85,423 - $0~~ **$89,336 - $0**
7	~~$116,196+~~ **$121,519+**	~~$116,195 - $100,471~~ **$121,518 - $105,073**	~~$100,470 - $87,366~~ **$105,072 - $91,368**	~~$87,365 - $0~~ **$91,367 - $0**
8	~~$118,778+~~ **$124,219+**	~~$118,777 - $102,703~~ **$124,218 - $107,408**	~~$102,702 - $89,307~~ **$107,407 - $93,398**	~~$89,306 - $0~~ **$93,397 - $0**
9	~~$121,360+~~ **$126,919+**	~~$121,359 - $104,935~~ **$126,918 - $109,742**	~~$104,934 - $91,248~~ **$109,741 - $95,428**	~~$91,247 - $0~~ **$95,427 - $0**
Three-year-olds	**Full Tuition**	**Tuition Assistance A**	**Tuition Assistance B**	**Full Scholarship**
2 days/week - 2 hours/day	~~$145~~ **$150**	~~$75~~ **$80**	~~$30~~ **$35**	$0
3 days/week - 2 hours/day	~~$215~~ **$225**	~~$110~~ **$115**	~~$45~~ **$50**	$0
Preschool Discovery 2 days/week - 2.5 hours/day	~~$175~~ **$185** **Sibling care** ~~$60~~ **$70**	~~$90~~ **$95**	~~$35~~ **$40**	$0
Four-year-olds	**Full Tuition**	**Tuition Assistance A**	**Tuition Assistance B**	**Full Scholarship**
3 days/week – 2.5 hours/day	~~$245~~ **$255**	~~$125~~ **$130**	~~$50~~ **$55**	$0

4 days/week - 2.5 hours/day	~~$295~~ **$310**	~~$150~~ **$155**	~~$60~~ **$65**	$0
5 days/week – 2.5 hours/day	~~$335~~ **$350**	~~$170~~ **$175**	~~$70~~ **$75**	$0
5 days/week – 6.5 hours/day	~~$825~~ **$850**	~~$415~~ **$425**	~~$165~~ **$170**	$0
BEFORE CARE 5 days/week – 1.5 hours/day (ONLY available for the Full Day classes at Echo Park, Northview, Parkview and Oak Ridge)	~~$275~~ **$285**	~~$140~~ **$145**	~~$55~~ **$60**	$0
AFTER CARE 1 day/week – 3 hours 50 mins (ONLY available for the Full Day classes at Echo Park, Northview, Parkview and Oak Ridge)	~~$155~~ **$160**	~~$80~~ **$85**	~~$35~~ **$40**	$0
		Approximately 50% of full tuition rounded up	*Approximately 20% of full tuition rounded up*	

The Full Scholarship income range aligns with the State Median Income (47%) and is valid through October 2026 (last updated 10/13/25)

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Meeting Date: **11/10/2025** Place on Agenda: **Other Action** Action Requested: **Approval**

Topic: **Resolution Canvassing Returns of Votes for School District Election**

Presenter(s): **Adam Wattenbarger** Title(s): **Deputy General Counsel**

Background
The School Board is required to approve a resolution to canvass the returns and declare the results of the Nov. 4, 2025, general School Board election, special School Board election, and technology levy referendum special election for Independent School District 196.

RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT ELECTION

BE IT RESOLVED by the School Board of Independent School District 196 as follows:

1. It is hereby found, determined and declared that the general and special elections of the voters of this school district held on November 4, 2025 were in all respects duly and legally called and held and the returns thereof have been duly canvassed. The local election official/clerk is hereby authorized to execute the attached affidavit certifying election activities.

2. As specified in the attached *Abstract of Votes and Summary Report*, a total of **18,305** voters of the district voted in the election.

3. For the general school board election, to elect three School Board members for four-year term vacancies on the School Board caused by expiration of current terms on the first Monday in January 2026, the votes were cast as follows:

Robin Cerio	**12,925**
Leah Gardner	**13,876**
Sakawdin Mohamed	**10,300**
M. Tracey Plante	**5,727**
Write-In	**1,008**

4. Leah Gardner, Robin Cerio, and Sakawdin Mohamed, having received the highest numbers of votes, are elected to four-year terms beginning Jan. 5, 2026.

5. For the special school board election, to elect one School Board member to fill a vacancy in the remainder of a term expiring the first Monday in January, 2028, the votes were cast as follows:

Catherine Diamond	**13,661**
Write-In	**531**

6. Catherine Diamond, having received the highest number of votes, is elected to fill the remainder of the vacant term, beginning immediately after the candidate has received the certificate of election, complied with all campaign financial reporting requirements, and taken the oath of office.

7. For the capital projects technology referendum special election, the following question was submitted to voters:

School District Question
New Capital Project Levy Authorization

The board of Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota has proposed to approve a capital project levy authorization in the maximum amount of 5.015% times the net tax capacity of the School District. A portion of this new authorization would replace the School District's existing authorization which is scheduled to expire after taxes payable in 2025. The proposed capital project levy authorization will raise approximately $15,461,384 for taxes first levied in 2025, payable in 2026, and will be authorized for ten (10) years. The estimated total cost of the projects to be funded over that time period is approximately $154,613,840. The revenue from the proposed capital project levy authorization will be used to provide funds for school district technology, including systems related to safety and security, digital curriculum, classroom and building technology, technology support and maintenance, network infrastructure, and expanding computer science education and career technical education opportunities for students.



YES
NO

Shall the new capital project levy authorization proposed by the board of Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota be approved?

BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE

8. The votes for the above question were cast as follows:

Yes	**12,370**
No	**5,823**

9. The ballot question, having received the approval of a majority of the votes cast, is hereby declared to have carried. The clerk/local election official, pursuant to Minn. Stat. § 205A.07, subdivision 3a, is authorized and directed to notify the Commissioner of Education of the results of the referendum and to provide the certified vote totals for the ballot question to the Commissioner in written form.

10. The school district clerk/local election official is hereby authorized to certify the results of the election to the Dakota County Auditor.

11. The clerk, with the assistance of the local election official, is hereby authorized to execute certificates of election on behalf of the School Board of Independent School District 196 to the winning candidates. The certificates shall be in substantially the attached form.

12. The clerk, with the assistance of the local election official, is hereby directed to enclose with the certificate a form of acceptance of office and oath of office.

Alternatives
Make changes or revisions to the resolution that are in compliance with Minnesota election laws.

Recommendation
Approve the resolution as presented.

Member _____ introduced the following resolution and moved its adoption, which motion was seconded by Member _____:

RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT ELECTION

BE IT RESOLVED by the School Board of Independent School District 196 as follows:

1. It is hereby found, determined and declared that the general and special elections of the voters of this school district held on November 4, 2025 were in all respects duly and legally called and held and the returns thereof have been duly canvassed. The local election official/clerk is hereby authorized to execute the attached affidavit certifying election activities.

2. As specified in the attached *Abstract of Votes and Summary Report*, a total of **18,305** voters of the district voted in the election.

3. For the general school board election, to elect three School Board members for four-year term vacancies on the School Board caused by expiration of current terms on the first Monday in January 2026, the votes were cast as follows:

Robin Cerio	**12,925**
Leah Gardner	**13,876**
Sakawdin Mohamed	**10,300**
M. Tracey Plante	**5,727**
Write-In	**1,008**

4. Leah Gardner, Robin Cerio, and Sakawdin Mohamed, having received the highest numbers of votes, are elected to four-year terms beginning January 5, 2026.

5. For the special school board election, to elect one School Board member to fill a vacancy in the remainder of a term expiring the first Monday in January, 2028, the votes were cast as follows:

Catherine Diamond	**13,661**
Write-In	**531**

6. Catherine Diamond, having received the highest number of votes, is elected to fill the remainder of the vacant term, beginning immediately after the candidate has received the certificate of election, complied with all campaign financial reporting requirements, and taken the oath of office.

7. For the capital projects technology referendum special election, the following question was submitted to voters:

School District Question
New Capital Project Levy Authorization

The board of Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota has proposed to approve a capital project levy authorization in the maximum amount of 5.015% times the net tax capacity of the School District. A portion of this new authorization would replace the School District's existing authorization which is scheduled to expire after taxes payable in 2025. The proposed capital project levy authorization will raise approximately $15,461,384 for taxes first levied in 2025, payable in 2026, and will be authorized for ten (10) years. The estimated total cost of the projects to be funded over that time period is approximately $154,613,840. The revenue from the proposed capital project levy authorization will be used to provide funds for school district technology, including systems related to safety and security, digital curriculum, classroom and building technology, technology support and maintenance, network infrastructure, and expanding computer science education and career technical education opportunities for students.

○	**YES**	Shall the new capital project levy authorization proposed by the board of Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota be approved?
○	**NO**	

BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE

8. The votes for the above question were cast as follows:

Yes	**12,370**
No	**5,823**

9. The ballot question, having received the approval of a majority of the votes cast, is hereby declared to have carried. The clerk/local election official, pursuant to Minn. Stat. § 205A.07, subdivision 3a, is authorized and directed to notify the Commissioner of Education of the results of the referendum and to provide the certified vote totals for the ballot question to the Commissioner in written form.

10. The school district clerk/local election official is hereby authorized to certify the results of the election to the Dakota County Auditor.

11. The clerk, with the assistance of the local election official, is hereby authorized to execute certificates of election on behalf of the School Board of Independent School District 196 to the winning candidates. The certificates shall be in substantially the attached form.

12. The clerk, with the assistance of the local election official, is hereby directed to enclose with the certificate a form of acceptance of office and oath of office.

Upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted and was signed by the Chairperson and attested by the Clerk.

_____
Chairperson

Attest: _____
School District Clerk

Election Summary Report

Independent School District 196 School Board General & Special Election

November 4, 2025

ISD 196 Registered Voters: **109,770**

Total ballots cast: **18,305 (16.68%)**

Absentee/early ballots cast (included in total): **2,906**

School Board Member (General) (vote for up to 3)

Candidate	Total
Leah Gardner	13,876
M. Tracey Plante	5,727
Sakawdin Mohamed	10,300
Robin Cerio	12,925
Write-in	1,008

School Board Member (Special) (vote for 1)

Candidate	Total
Catherine Diamond	13,661
Write-in	531

School District Question 1 (Technology Levy Question)

Option	Total
Yes	12,370
No	5,823

November 4th, 2025 School District Election
ISD 196 Absentee Report

Precincts Reported: 14 of 14 (100.00%)

Registered Voters: 2,906 of 109,770 (2.65%)

Ballots Cast: 2,906

School Board Member (ISD No. 196) (Vote for 3)

Precincts Reported: 14 of 14 (100.00%)

	Total	
Times Cast	2,906 / 109,770	2.65%

Candidate	Party	Total	
Leah Gardner		2,323	
Robin Cerio		2,178	
Sakawdin Mohamed		1,830	
M. Tracey Plante		828	
Total Votes		7,159	

		Total	
Unresolved Write-In		60	

Special Election for School Board Member (ISD No. 196) (Vote for 1)

Precincts Reported: 14 of 14 (100.00%)

	Total	
Times Cast	2,906 / 109,770	2.65%

Candidate	Party	Total	
Catherine Diamond		2,281	
Total Votes		2,281	

		Total	
Unresolved Write-In		35	

School District Question 1 (ISD No. 196) (Vote for 1)

Precincts Reported: 14 of 14 (100.00%)

	Total	
Times Cast	2,906 / 109,770	2.65%

Candidate	Party	Total	
YES		2,094	
NO		782	
Total Votes		2,876	

		Total	
Unresolved Write-In		0	

Abstract of Votes Cast
Independent School District No. 196 (ROSEMOUNT-APPLE VALLEY-EAGAN)
State of Minnesota
at the Municipal and School District General Election
Held Tuesday, November 4, 2025

Compiled from the Official Returns.

Summary of Totals
Independent School District No. 196 (ROSEMOUNT-APPLE VALLEY-EAGAN)
Tuesday, November 4, 2025 Municipal and School District General Election

KEY TO PARTY ABBREVIATIONS

NP - Nonpartisan

School Board Member (ISD #196) (Elect 3)

NP	NP	NP	NP	WI
Leah Gardner	M. Tracey Plante	Sakawdin Mohamed	Robin Cerio	WRITE-IN
13876	5727	10300	12925	1008

Special Election for School Board Member (ISD #196)

NP	WI
Catherine Diamond	WRITE-IN
13661	531

SCHOOL DISTRICT QUESTION 1 (ISD #196)

NP	NP
YES	NO
12370	5823

Detail of Election Results
Independent School District No. 196 (ROSEMOUNT-APPLE VALLEY-EAGAN)
Tuesday, November 4, 2025 Municipal and School District General Election

Office Title: School Board Member (ISD #196) (Elect 3)

Precinct	NP Leah Gardner	NP M. Tracey Plante	NP Sakawdin Mohamed	NP Robin Cerio	WI WRITE-IN
19 8244 : ISD 196 CP1 BEREAN BAPTIST CHURCH	725	308	488	688	39
19 8245 : ISD 196 CP2 LORD OF LIFE LUTHERAN CHURCH	997	469	661	912	67
19 8246 : ISD 196 CP3 APPLE VALLEY SENIOR CENTER	841	389	583	764	68
19 8247 : ISD 196 CP10 ST THOMAS BECKET CHURCH	816	311	604	753	74
19 8248 : ISD 196 CP11 WESCOTT LIBRARY	1183	389	942	1132	87
19 8249 : ISD 196 CP12 EAGAN CIVIC ARENA	1056	350	878	1003	37
19 8250 : ISD 196 CP13 CHRIST LUTHERAN CHURCH	863	390	649	779	33
19 8251 : ISD 196 CP14 CHAPEL HILL CHURCH	1281	435	992	1181	105
19 9125 : ISD 196 CP4 BETHEL'S ROCK CHURCH	1126	446	843	1043	85
19 9126 : ISD 196 CP5 APPLE VALLEY MUNICIPAL CENTER	796	352	576	754	26
19 9127 : ISD 196 CP6 ISD 196 DISTRICT SERVICE CENTER	911	420	693	879	59
19 9128 : ISD 196 CP7 SHEPHERD OF THE VALLEY LUTHERAN CHURCH	751	289	592	721	73
19 9129 : ISD 196 CP8 ROSEMOUNT COMMUNITY CENTER	1342	631	965	1242	117
19 9130 : ISD 196 CP9 HOSANNA CHURCH ROSEMOUNT	1188	548	834	1074	138
Total:	**13876**	**5727**	**10300**	**12925**	**1008**

Detail of Election Results
Independent School District No. 196 (ROSEMOUNT-APPLE VALLEY-EAGAN)
Tuesday, November 4, 2025 Municipal and School District General Election

Office Title: Special Election for School Board Member (ISD #196)

Precinct	NP Catherine Diamond	WI WRITE-IN
19 8244 : ISD 196 CP1 BEREAN BAPTIST CHURCH	717	14
19 8245 : ISD 196 CP2 LORD OF LIFE LUTHERAN CHURCH	939	26
19 8246 : ISD 196 CP3 APPLE VALLEY SENIOR CENTER	821	37
19 8247 : ISD 196 CP10 ST THOMAS BECKET CHURCH	819	43
19 8248 : ISD 196 CP11 WESCOTT LIBRARY	1153	44
19 8249 : ISD 196 CP12 EAGAN CIVIC ARENA	1035	27
19 8250 : ISD 196 CP13 CHRIST LUTHERAN CHURCH	880	23
19 8251 : ISD 196 CP14 CHAPEL HILL CHURCH	1228	48
19 9125 : ISD 196 CP4 BETHEL'S ROCK CHURCH	1068	46
19 9126 : ISD 196 CP5 APPLE VALLEY MUNICIPAL CENTER	806	19
19 9127 : ISD 196 CP6 ISD 196 DISTRICT SERVICE CENTER	924	35
19 9128 : ISD 196 CP7 SHEPHERD OF THE VALLEY LUTHERAN CHURCH	741	28
19 9129 : ISD 196 CP8 ROSEMOUNT COMMUNITY CENTER	1356	79
19 9130 : ISD 196 CP9 HOSANNA CHURCH ROSEMOUNT	1174	62
Total:	**13661**	**531**

Detail of Election Results
Independent School District No. 196 (ROSEMOUNT-APPLE VALLEY-EAGAN)
Tuesday, November 4, 2025 Municipal and School District General Election

Office Title: SCHOOL DISTRICT QUESTION 1 (ISD #196)

Precinct	NP YES	NP NO
19 8244 : ISD 196 CP1 BEREAN BAPTIST CHURCH	669	218
19 8245 : ISD 196 CP2 LORD OF LIFE LUTHERAN CHURCH	872	459
19 8246 : ISD 196 CP3 APPLE VALLEY SENIOR CENTER	697	411
19 8247 : ISD 196 CP10 ST THOMAS BECKET CHURCH	736	356
19 8248 : ISD 196 CP11 WESCOTT LIBRARY	1092	423
19 8249 : ISD 196 CP12 EAGAN CIVIC ARENA	1011	309
19 8250 : ISD 196 CP13 CHRIST LUTHERAN CHURCH	785	311
19 8251 : ISD 196 CP14 CHAPEL HILL CHURCH	1166	469
19 9125 : ISD 196 CP4 BETHEL'S ROCK CHURCH	979	453
19 9126 : ISD 196 CP5 APPLE VALLEY MUNICIPAL CENTER	709	337
19 9127 : ISD 196 CP6 ISD 196 DISTRICT SERVICE CENTER	822	446
19 9128 : ISD 196 CP7 SHEPHERD OF THE VALLEY LUTHERAN CHURCH	687	307
19 9129 : ISD 196 CP8 ROSEMOUNT COMMUNITY CENTER	1104	740
19 9130 : ISD 196 CP9 HOSANNA CHURCH ROSEMOUNT	1041	584
Total:	**12370**	**5823**

We, the school board members of Independent School District No. 196 (ROSEMOUNT-APPLE VALLEY-EAGAN), certify that we have canvassed the returns of the Municipal and School District General Election held on Tuesday, November 4, 2025 and have herein specified the names of any candidates receiving votes and the number of votes received by each candidate, and have herein specified the number of votes for and against any ballot questions voted on in this election.

As appears by the returns of the election precincts voting in this election, duly returned to, filed, opened, and canvassed, and now remaining on file in the office of the clerk of Independent School District No. 196 (ROSEMOUNT-APPLE VALLEY-EAGAN).

Witness our official signature at _____ in _____ County this _____ day of _____, 2025.

_____
School Board Member

_____
School Board Member

_____
School Board Member

_____
School Board Member

_____
School Board Member

_____
School Board Member

_____
School Board Member

State of Minnesota
Independent School District No. 196 (ROSEMOUNT-APPLE VALLEY-EAGAN)

I, _____, Clerk of the Independent School District No. 196 (ROSEMOUNT-APPLE VALLEY-EAGAN) do hereby certify the within and foregoing _____ pages to be a full and correct copy of the original abstract and return of the votes cast in the Independent School District No. 196 (ROSEMOUNT-APPLE VALLEY-EAGAN) Municipal and School District General Election held on Tuesday, November 4, 2025.

Witness my hand and official seal of office this _____ day of _____, 2025.

_____

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating, developing, and inspiring our students for lifelong success.

CERTIFICATE OF ELECTION

This is to certify as follows:

1. The School Board of Independent School District 196 on November 10, 2025, canvassed the general election of School Board members held on November 4, 2025.

2. Leah Gardner received the largest number of votes cast for the office of School Board member of Independent School District 196 for a full four-year term.

3. There are three full four-year term vacancies on the board caused by expiration of term on the first Monday in January next following the election.

4. Therefore, Leah Gardner is elected to the office of School Board member of Independent School District 196 for a full four-year term beginning the first Monday in January, 2026 and expiring the first Monday in January, 2030.

By authority of the School Board of Independent School District 196, pursuant to resolution dated November 10, 2025.

Dated: _____ _____
Clerk

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating, developing, and inspiring our students for lifelong success.

CERTIFICATE OF ELECTION

This is to certify as follows:

1. The School Board of Independent School District 196 on November 10, 2025, canvassed the general election of School Board members held on November 4, 2025.

2. Robin Cerio received the second largest number of votes cast for the office of School Board member of Independent School District 196 for a full four-year term.

3. There are three full four-year term vacancies on the board caused by expiration of term on the first Monday in January next following the election.

4. Therefore, Robin Cerio is elected to the office of School Board member of Independent School District 196 for a full four-year term beginning the first Monday in January, 2026 and expiring the first Monday in January, 2030.

By authority of the School Board of Independent School District 196, pursuant to resolution dated November 10, 2025.

Dated: _____ _____
Clerk

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating, developing, and inspiring our students for lifelong success.

CERTIFICATE OF ELECTION

This is to certify as follows:

1. The School Board of Independent School District 196 on November 10, 2025, canvassed the general election of School Board members held on November 4, 2025.

2. Sakawdin Mohamed received the third largest number of votes cast for the office of School Board member of Independent School District 196 for a full four-year term.

3. There are three full four-year term vacancies on the board caused by expiration of term on the first Monday in January next following the election.

4. Therefore, Sakawdin Mohamed is elected to the office of School Board member of Independent School District 196 for a full four-year term beginning the first Monday in January, 2026 and expiring the first Monday in January, 2030.

By authority of the School Board of Independent School District 196, pursuant to resolution dated November 10, 2025.

Dated: _____ _____
Clerk

Dated: _____ _____
Chairperson

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating, developing, and inspiring our students for lifelong success.

CERTIFICATE OF ELECTION

This is to certify as follows:

1. The School Board of Independent School District 196 on November 10, 2025, canvassed the special school board election held on November 4, 2025.

2. Catherine Diamond received the largest number of votes cast for the office of School Board member of Independent School District 196 to fill the remainder of a vacant term.

3. Therefore, Catherine Diamond is elected to the office of School Board member of Independent School District 196 for term expiring the first Monday in January, 2028.

By authority of the School Board of Independent School District 196, pursuant to resolution dated November 10, 2025.

Dated: _____ _____
Clerk

CERTIFICATION OF ELECTION ACTIVITIES

The undersigned, being the duly qualified local election official/clerk of Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota (the District), attests and certifies that:

1. On July 11, 2025, I caused to be published the Notice of Filing Dates for the General and Special School Board Election in the School District's official newspaper. A true and correct copy of the affidavit of publication and notice is attached. This notice was also posted at the School District Office on or before July 11, 2025.

2. On June 10, 2025, I filed with the County Auditor written notice of the General and Special School Board election. A true and correct copy of the notice is attached.

3. On October 17 and October 24, 2025, I caused to be published the Notice of General and Special School Board election in the School District's official newspaper. A true and correct copy of the affidavit of publication and notice are attached. Notice was also posted at the School District Office on or before October 17, 2025.

4. On August 12, 2025, I filed with the County Auditor written notice of the Special Election for a capital project levy referendum. A true and correct copy of the notice is attached.

5. On August 13, 2025, I filed with the Commissioner of the Minnesota Department of Education written notice of the Special Election for a capital project levy referendum. A true and correct copy of the notice is attached.

6. On October 17 and October 24, 2025, I caused to be published the Notice of Special Election for the capital project levy authorization referendum election in the School District's official newspaper. A true and correct of the affidavit of publication and notice are attached. Notice was also posted at the School District Office on or before October 17, 2025.

7. On October 10, 2025, I caused to be published notice of the time and place of the public accuracy test of the optical scan voting system in the School District's official newspaper. A true and correct copy of the affidavit of publication and notice is attached.

8. On or before September 19, 2025, I caused to be posted a sample ballot at the School District Office. Two sample ballots were also posted at each polling place on November 4, 2025.

9. After the results are canvassed by the Board, I will file with the County Auditor written notification of the results of the elections, and will file notice to the Commissioner of the Minnesota Department of Education of the results of the capital projects levy referendum special election and the certified vote totals for the ballot question.

[signature page to follow]

[continued from previous page]

WITNESS my hand officially as local election official/clerk this ___ day of _____, 2025.

_____
School District Election Official/Clerk

Subscribed and sworn to before me this ___ day of _____, 2025.

_____
Notary Public

AFFIDAVIT OF PUBLICATION

STATE OF MINNESOTA)
COUNTY OF DAKOTA) ss

I do solemly swear that the notice, as per the proof, was published in the edition of the

STW Burnsville/Eagan, STW Lakeville,
Dakota County Tribune

with the known office of issue being located in the county of:

DAKOTA

with additional circulation in the counties of:

DAKOTA, SCOTT

and has full knowledge of the facts stated below:

(A) The newspaper has complied with all of the requirements constituting qualification as a qualified newspaper as provided by Minn. Stat. §331A.02.

(B) This Public Notice was printed and published in said newspaper(s) once each week, for 1 successive week(s); the first insertion being on 07/11/2025 and the last insertion being on 07/11/2025.

MORTGAGE FORECLOSURE NOTICES Pursuant to Minnesota Stat. §580.033 relating to the publication of mortgage foreclosure notices: The newspaper complies with the conditions described in §580.033, subd. 1, clause (1) or (2). If the newspaper's known office of issue is located in a county adjoining the county where the mortgaged premises or some part of the mortgaged premises described in the notice are located, a substantial portion of the newspaper's circulation is in the latter county.

By: _____
Designated Agent

Subscribed and sworn to or affirmed before me on 07/11/2025

_____
Notary Public

Darlene Marie MacPherson
Notary Public
Minnesota
My Commission Expires Jan. 31, 2029

Rate Information:
(1) Lowest classified rate paid by commercial users for comparable space:
$999.99 per column inch

Ad ID 1476267

INDEPENDENT SCHOOL DISTRICT 196
ROSEMOUNT-APPLE VALLEY-EAGAN PUBLIC SCHOOLS
STATE OF MINNESOTA

EDUCATING, DEVELOPING, AND INSPIRING
OUR STUDENTS FOR LIFELONG SUCCESS.

NOTICE OF FILING DATES FOR GENERAL & SPECIAL SCHOOL BOARD ELECTION

NOTICE IS HEREBY GIVEN that the period for filing affidavits of candidacy for the office of School Board member of Independent School District 196 shall begin at 7:30 a.m., Tuesday, July 29, 2025, and shall close at 5 p.m., Tuesday, August 12, 2025.

Two elections will be held:

1) General School Board election: three members will be elected to the School Board for terms of four years each.
2) Special School Board election to fill vacancy: one member will be elected to the School Board for a term expiring January 3, 2028.

Both elections shall be held from 7 a.m. to 8 p.m. on Tuesday, November 4, 2025.

Affidavits of candidacy are available during office hours (7:30 a.m. - 4 p.m., Monday through Friday, July 29 – August 11, and until 5 p.m., on Tuesday, August 12, 2025) from the School District Office, 3455 153rd Street West, Rosemount, MN. Candidates must pay a non-refundable $2 filing fee or submit a petition of at least 500 signatures. A candidate must be an eligible voter, 21 years of age or more on assuming office, must have maintained residence in District 196 for at least 30 days before the election, and must not be a sex offender who has been convicted of an offense for which registration is required. A valid driver's license or state identification card that contains the candidate's current address of residence, or documentation of proof of residence authorized for election day voter registration, must be presented when filing the affidavit. Candidates must select whether they are running for the general or special election.

A person who meets the candidacy qualifications may also become a candidate if five or more voters sign and file an application on behalf of the candidate. Proof of service of the application on the candidate must be endorsed on the application. The same filing fee requirements and timeline are applicable.

Affidavits of candidacy must be filed at the School District Office with the filing fee or petition prior to 5 p.m., Tuesday, August 12, 2025.

Dated: June 9, 2025
BY ORDER OF THE SCHOOL BOARD
Sakawdin Mohamed
School Board Clerk

Published in the
Sun Thisweek,
Dakota County Tribune
July 11, 2025
1476267

AFFIDAVIT OF PUBLICATION

STATE OF MINNESOTA) ss
COUNTY OF DAKOTA

I do solemly swear that the notice, as per the proof, was published in the edition of the

STW Burnsville/Eagan, STW Lakeville, Dakota County Tribune

with the known office of issue being located in the county of:

DAKOTA

with additional circulation in the counties of:

DAKOTA, SCOTT

and has full knowledge of the facts stated below:

(A) The newspaper has complied with all of the requirements constituting qualification as a qualified newspaper as provided by Minn. Stat. §331A.02.

(B) This Public Notice was printed and published in said newspaper(s) successive once each week, for 2 successive week(s); the first insertion being on 10/17/2025 and the last insertion being on 10/24/2025.

MORTGAGE FORECLOSURE NOTICES

Pursuant to Minnesota Stat. §580.033 relating to the publication of mortgage foreclosure notices: The newspaper complies with the conditions described in §580.033, subd. 1, clause (1) or (2). If the newspaper's known office of issue is located in a county adjoining the county where the mortgaged premises or some part of the mortgaged premises described in the notice are located, a substantial portion of the newspaper's circulation is in the latter county.

By: _____

Designated Agent

Subscribed and sworn to or affirmed before me on 10/24/2025

_____

Notary Public

Darlene Marie MacPherson
Notary Public
Minnesota
My Commission Expires Jan. 31, 2029

Rate Information:
(1) Lowest classified rate paid by commercial users for comparable space:
$999.99 per column inch

Ad ID 1495514

NOTICE OF GENERAL AND SPECIAL SCHOOL BOARD ELECTION

INDEPENDENT SCHOOL DISTRICT 196 • Rosemount-Apple Valley-Eagan Public Schools

NOTICE IS HEREBY GIVEN that a general election has been called and will be held in and for Independent School District No. 196, (Rosemount-Apple Valley-Eagan Public Schools), State of Minnesota, on **Tuesday, November 4, 2025**, for the purpose of electing three school board members for four-year terms.

NOTICE IS HEREBY GIVEN that a special election has also been called and will be held in and for Independent School District No. 196, (Rosemount-Apple Valley-Eagan Public Schools), State of Minnesota, on **Tuesday, November 4, 2025** for the purpose of electing one school board member to fill a vacancy in a term expiring January 3, 2028.

The ballot shall provide as follows:

School District Offices
School Board Member **Vote for Up to Three**
○ Candidate A
○ Candidate B
○ Candidate C
○ Candidate D
○ write-in, if any
○ write-in, if any
○ write-in, if any
Special Election for School Board Member **To fill vacancy in term expiring** **January 3, 2028** **Vote for One**
○ Candidate A
○ write-in, if any

On Election Day, any eligible voter residing in the school district may vote at the polling place designated for the precinct in which the voter resides. The polls for the election will open at 7 a.m. and will close at 8 p.m. on Tuesday, November 4, 2025.

Voters may vote early beginning September 19, 2025. Absentee ballots may be completed by mail, or in person at the following locations:

Dakota County Western Service Center
14955 Galaxie Avenue
Apple Valley, MN 55124

Dakota County Administration Center
1590 Highway 55
Hastings, MN 55033

School District 196 District Office
3455 153rd St. West
Rosemount, MN 55068

A voter must be registered in order to be eligible to vote in this election. An unregistered individual may register to vote at the polling place on Election Day.

For more information about voting, including where and how to vote, go to **www.mnvotes.gov.**

BY ORDER OF THE SCHOOL BOARD

The combined polling places and precincts served by those polling places for this election will be as follows:

Combined Precinct 1	Burnsville - Precincts 4, 8, 10, 11, 12, 13, 14, 15 & 17	Berean Baptist Church 309 East County Road 42 Burnsville, MN 55337
Combined Precinct 2	Lakeville - Precincts 12, 15, 16 & 18 Empire Farmington - Precinct 5	Lord of Life Lutheran Church 16200 Dodd Lane Lakeville, MN 55044
Combined Precinct 3	Apple Valley - Precincts 1, 2, 3 & 4	Apple Valley Senior Center 14601 Hayes Road Apple Valley, MN 55124
Combined Precinct 4	Apple Valley – Precincts 5, 8 & 16	Bethel's Rock Church 14201 Cedar Avenue Apple Valley, MN 55124
Combined Precinct 5	Apple Valley – Precincts 6, 12, 14 & 15	Apple Valley Municipal Center 7100 147th Street West Apple Valley, MN 55124
Combined Precinct 6	Apple Valley – Precincts 9, 11 & 13	ISD 196 District Service Center 14301 Diamond Path Apple Valley, MN 55124
Combined Precinct 7	Apple Valley – Precincts 7 & 10	Shepherd of the Valley Lutheran Church 12650 Johnny Cake Ridge Rd Apple Valley, MN 55124
Combined Precinct 8	Rosemount – Precincts 1, 3, 5 & 7	Rosemount Community Center 13885 South Robert Trail Rosemount, MN 55068
Combined Precinct 9	Coates and Vermillion Rosemount - Precincts 2, 4, 6, & 8	Hosanna Church Rosemount 14401 Biscayne Ave West Rosemount, MN 55068
Combined Precinct 10	Eagan – Precinct 16 Inver Grove Heights - Precincts 2, 11 & 12	St. Thomas Becket Church 4455 South Robert Trail Eagan, MN 55123
Combined Precinct 11	Eagan - Precincts 1, 2, 8 & 10	Wescott Library 1340 Wescott Road Eagan, MN 55122
Combined Precinct 12	Eagan - Precincts 5, 7 & 14	Eagan Civic Arena 3870 Pilot Knob Road Eagan, MN 55122
Combined Precinct 13	Eagan - Precincts 4, 9, 11, 12 & 13	Christ Lutheran Church 1930 Diffley Road Eagan, MN 55122
Combined Precinct 14	Eagan - Precincts 15, 17 & 18	Chapel Hill Church 4888 Pilot Knob Road Eagan, MN 55122

Published in the Dakota County Tribune, Sun Thisweek
October 17, 24, 2025
1495514

AFFIDAVIT OF PUBLICATION

STATE OF MINNESOTA) ss
COUNTY OF DAKOTA

I do solemly swear that the notice, as per the proof, was published in the edition of the

STW Burnsville/Eagan, STW Lakeville, Dakota County Tribune

with the known office of issue being located in the county of:

DAKOTA

with additional circulation in the counties of:

DAKOTA, SCOTT

and has full knowledge of the facts stated below:

(A) The newspaper has complied with all of the requirements constituting qualification as a qualified newspaper as provided by Minn. Stat. §331A.02.

(B) This Public Notice was printed and published in said newspaper(s) successive once each week, for 2 successive week(s); the first insertion being on 10/17/2025 and the last insertion being on 10/24/2025.

MORTGAGE FORECLOSURE NOTICES

Pursuant to Minnesota Stat. §580.033 relating to the publication of mortgage foreclosure notices: The newspaper complies with the conditions described in §580.033, subd. 1, clause (1) or (2). If the newspaper's known office of issue is located in a county adjoining the county where the mortgaged premises or some part of the mortgaged premises described in the notice are located, a substantial portion of the newspaper's circulation is in the latter county.

By: _____

Designated Agent

Subscribed and sworn to or affirmed before me on 10/24/2025

_____

Notary Public

Darlene Marie MacPherson
Notary Public
Minnesota
My Commission Expires Jan. 31, 2029

Rate Information:

(1) Lowest classified rate paid by commercial users for comparable space:

$999.99 per column inch

Ad ID 1495516

NOTICE OF SPECIAL ELECTION

INDEPENDENT SCHOOL DISTRICT 196 • Rosemount-Apple Valley-Eagan Public Schools

NOTICE IS HEREBY GIVEN that a special election has been called and will be held in and for Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota, on **November 4, 2025**, between the hours of 7:00 a.m. and 8:00 p.m. to vote on the following question:

School District Question 1

New Capital Project Levy Authorization

The board of Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota has proposed to approve a capital project levy authorization in the maximum amount of 5.015% times the net tax capacity of the School District. A portion of this new authorization would replace the School District's existing authorization which is scheduled to expire after taxes payable in 2025. The proposed capital project levy authorization will raise approximately $15,461,384 for taxes first levied in 2025, payable in 2026, and will be authorized for ten (10) years. The estimated total cost of the projects to be funded over that time period is approximately $154,613,840. The revenue from the proposed capital project levy authorization will be used to provide funds for school district technology, including systems related to safety and security, digital curriculum, classroom and building technology, technology support and maintenance, network infrastructure, and expanding computer science education and career technical education opportunities for students.

Shall the new capital project levy authorization proposed by the board of Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota be approved?

○ **YES**

○ **NO**

BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE.

On Election Day, any eligible voter residing in the school district may vote at the polling place designated for the precinct in which the voter resides. The polls for the election will open at 7 a.m. and will close at 8 p.m. on Tuesday, November 4, 2025.

Voters may vote early beginning September 19, 2025. Absentee ballots may be completed by mail, or in person at the following locations:

Dakota County Western Service Center
14955 Galaxie Avenue
Apple Valley, MN 55124

Dakota County Administration Center
1590 Highway 55
Hastings, MN 55033

School District 196 District Office
3455 153rd St. West
Rosemount, MN 55068

A voter must be registered in order to be eligible to vote in this election. An unregistered individual may register to vote at the polling place on Election Day.

For more information about voting, including where and how to vote, go to **www.mnvotes.gov.**

To learn more about how the funds will be spent or to calculate the estimated tax impact for your property, please visit: **www.district196.org/techlevy.**

The combined polling places and precincts served by the polling places for the special election will be as follows:

Combined Precinct 1	Burnsville - Precincts 4, 8, 10, 11, 12, 13, 14, 15 & 17	Berean Baptist Church 309 East County Road 42 Burnsville, MN 55337
Combined Precinct 2	Lakeville - Precincts 12, 15, 16 & 18 Empire Farmington - Precinct 5	Lord of Life Lutheran Church 16200 Dodd Lane Lakeville, MN 55044
Combined Precinct 3	Apple Valley - Precincts 1, 2, 3 & 4	Apple Valley Senior Center 14601 Hayes Road Apple Valley, MN 55124
Combined Precinct 4	Apple Valley – Precincts 5, 8 & 16	Bethel's Rock Church 14201 Cedar Avenue Apple Valley, MN 55124
Combined Precinct 5	Apple Valley – Precincts 6, 12, 14 & 15	Apple Valley Municipal Center 7100 147th Street West Apple Valley, MN 55124
Combined Precinct 6	Apple Valley – Precincts 9, 11 & 13	ISD 196 District Service Center 14301 Diamond Path Apple Valley, MN 55124
Combined Precinct 7	Apple Valley – Precincts 7 & 10	Shepherd of the Valley Lutheran Church 12650 Johnny Cake Ridge Rd Apple Valley, MN 55124
Combined Precinct 8	Rosemount – Precincts 1, 3, 5 & 7	Rosemount Community Center 13885 South Robert Trail Rosemount, MN 55068
Combined Precinct 9	Coates and Vermillion Rosemount - Precincts 2, 4, 6, & 8	Hosanna Church Rosemount 14401 Biscayne Ave West Rosemount, MN 55068
Combined Precinct 10	Eagan – Precinct 16 Inver Grove Heights - Precincts 2, 11 & 12	St. Thomas Becket Church 4455 South Robert Trail Eagan, MN 55123
Combined Precinct 11	Eagan - Precincts 1, 2, 8 & 10	Wescott Library 1340 Wescott Road Eagan, MN 55122
Combined Precinct 12	Eagan - Precincts 5, 7 & 14	Eagan Civic Arena 3870 Pilot Knob Road Eagan, MN 55122
Combined Precinct 13	Eagan - Precincts 4, 9, 11, 12 & 13	Christ Lutheran Church 1930 Diffley Road Eagan, MN 55122
Combined Precinct 14	Eagan - Precincts 15, 17 & 18	Chapel Hill Church 4888 Pilot Knob Road Eagan, MN 55122

BY ORDER OF THE SCHOOL BOARD

Published in the Dakota County Tribune, Sun Thisweek
October 17, 24, 2025
1495514

AFFIDAVIT OF PUBLICATION

STATE OF MINNESOTA)
COUNTY OF DAKOTA) ss

I do solemly swear that the notice, as per the proof, was published in the edition of the

STW Burnsville/Eagan, STW Lakeville, Dakota County Tribune

with the known office of issue being located in the county of:

DAKOTA

with additional circulation in the counties of:

DAKOTA, SCOTT

and has full knowledge of the facts stated below:

(A) The newspaper has complied with all of the requirements constituting qualification as a qualified newspaper as provided by Minn. Stat. §331A.02.

(B) This Public Notice was printed and published in said newspaper(s) once each week, for 1 successive week(s); the first insertion being on 10/10/2025 and the last insertion being on 10/10/2025.

MORTGAGE FORECLOSURE NOTICES

Pursuant to Minnesota Stat. §580.033 relating to the publication of mortgage foreclosure notices: The newspaper complies with the conditions described in §580.033, subd. 1, clause (1) or (2). If the newspaper's known office of issue is located in a county adjoining the county where the mortgaged premises or some part of the mortgaged premises described in the notice are located, a substantial portion of the newspaper's circulation is in the latter county.

By: _____
Designated Agent

Subscribed and sworn to or affirmed before me on 10/10/2025

_____
Notary Public

Darlene Marie MacPherson
Notary Public
Minnesota
My Commission Expires Jan. 31, 2029

Rate Information:
(1) Lowest classified rate paid by commercial users for comparable space:
$999.99 per column inch

Ad ID 1495682

NOTICE OF TESTING OF OPTICAL SCAN VOTING SYSTEM

INDEPENDENT SCHOOL DISTRICT NO. 196 ROSEMOUNT-APPLE VALLEY-EAGAN, MINNESOTA

NOTICE IS HEREBY GIVEN that Independent School District No. 196, Rosemount-Apple Valley-Eagan, Minnesota shall perform a public accuracy test of the optical scan voting system to be used in the District's November 4, 2025 election.

The test shall be conducted at the Eagan City Hall, 3830 Pilot Knob Road, Eagan, Minnesota 55122 on Thursday, October 23, 2025 at 9:00 a.m.

The test is open to the public.

BY ORDER OF THE SCHOOL BOARD

Published in the Sun Thisweek, Dakota County Tribune
October 10, 2025
1495682

DISTRICT196
One District. Infinite Possibilities.

Adam Wattenbarger
Deputy General Counsel

Adam.wattenbarger@district196.org
P: 651-423-7844

June 10, 2025

Michelle Blue, Director
Dakota County Elections
Dakota County Administration Center
1590 Highway 55, Suite 2300
Hastings, MN 55033

via email to
michelle.blue@co.dakota.mn.us

Dear Michelle,

On Monday, June 9, 2025, the Independent School District 196 School Board approved a resolution calling two school board elections:

1) A general election for the election of three (3) school board members to new four-year terms, to expire on January 7, 2030; and
2) A special election for the election of one (1) board member to fill a vacancy in a term expiring January 3, 2028.

Both elections will be held on November 4, 2025. Enclosed is a copy of the approved resolution. This letter serves as notice of the election pursuant to Minn. Stat. § 205A.07, subd. 3.

Thank you for your assistance, and please let me know if you need anything further at this time.

Sincerely,
/s/ Adam Wattenbarger

Adam Wattenbarger
Deputy General Counsel

Enclosures

DISTRICT196
One District. Infinite Possibilities.

Adam Wattenbarger
Deputy General Counsel

Adam.wattenbarger@district196.org
P: 651-423-7844

August 12, 2025

Michelle Blue, Director
Dakota County Elections
Dakota County Administration Center
1590 Highway 55, Suite 2300
Hastings, MN 55033

via email to
michelle.blue@co.dakota.mn.us

Dear Michelle,

On Monday, August 11, 2025, the Independent School District 196 School Board approved a resolution calling a special election for a capital project levy referendum. The ballot language is included on the next page, and the complete approved resolution is enclosed. The election will be held on November 4, 2025.

This letter serves as notice of the election pursuant to Minn. Stat. § 205A.07, subd. 3.

Thank you for your assistance, and please let me know if you need anything further at this time.

Sincerely,

Adam Wattenbarger
Deputy General Counsel

Enclosures

Special Election Ballot
School District Ballot
Independent School District No. 196
(Rosemount-Apple Valley-Eagan), Minnesota

November 4, 2025

Instructions to Voters

To vote, completely fill in the oval(s) next to your choice(s) like this: 

To vote for a question, fill in the oval next to the word "Yes" for that question.
To vote against a question, fill in the oval next to the word "No" for that question.

School District Question
New Capital Project Levy Authorization

The board of Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota has proposed to approve a capital project levy authorization in the maximum amount of 5.015% times the net tax capacity of the School District. A portion of this new authorization would replace the School District's existing authorization which is scheduled to expire after taxes payable in 2025. The proposed capital project levy authorization will raise approximately $15,461,384 for taxes first levied in 2025, payable in 2026, and will be authorized for ten (10) years. The estimated total cost of the projects to be funded over that time period is approximately $154,613,840. The revenue from the proposed capital project levy authorization will be used to provide funds for school district technology, including systems related to safety and security, digital curriculum, classroom and building technology, technology support and maintenance, network infrastructure, and expanding computer science education and career technical education opportunities for students.

◯ **YES**
◯ **NO**

Shall the new capital project levy authorization proposed by the board of Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota be approved?

BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE

Adam Wattenbarger
Deputy General Counsel

Adam.wattenbarger@district196.org
P: 651-423-7844

August 13, 2025

Willie Jett, Commissioner
Minnesota Department of Education

via email to mde.commissioner@state.mn.us

Dear Commissioner Jett:

On Monday, August 11, 2025, the Independent School District 196 School Board approved a resolution calling a special election for a capital project levy referendum for school district technology. A formal Notice of Election, including title and ballot language, is included on the next page. The resolution approved by the school board is also enclosed. The election will be held on November 4, 2025.

This letter serves as notice of the election pursuant to Minn. Stat. § 205A.07, subd. 3a.

Thank you for your assistance, and please let me know if you need anything further at this time.

Sincerely,

/s/ Adam Wattenbarger

Adam Wattenbarger
Deputy General Counsel

Enclosures

cc: Kelly Wosika, kelly.wosika@state.mn.us
Kristine Anderson, kristine.anderson@state.mn.us

NOTICE OF SPECIAL ELECTION

INDEPENDENT SCHOOL DISTRICT NO. 196
(ROSEMOUNT-APPLE VALLEY-EAGAN), MINNESOTA

NOTICE IS HEREBY GIVEN that a special election has been called and will be held in and for Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota, on November 4, 2025, between the hours of 7:00 a.m. and 8:00 p.m. to vote on the following question:

School District Question
New Capital Project Levy Authorization

The board of Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota has proposed to approve a capital project levy authorization in the maximum amount of 5.015% times the net tax capacity of the School District. A portion of this new authorization would replace the School District's existing authorization which is scheduled to expire after taxes payable in 2025. The proposed capital project levy authorization will raise approximately $15,461,384 for taxes first levied in 2025, payable in 2026, and will be authorized for ten (10) years. The estimated total cost of the projects to be funded over that time period is approximately $154,613,840. The revenue from the proposed capital project levy authorization will be used to provide funds for school district technology, including systems related to safety and security, digital curriculum, classroom and building technology, technology support and maintenance, network infrastructure, and expanding computer science education and career technical education opportunities for students.

○ **YES**
○ **NO**

Shall the new capital project levy authorization proposed by the board of Independent School District No. 196 (Rosemount-Apple Valley-Eagan), Minnesota be approved?

BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE

The polling places and precincts served by the polling places for the special election will be as follows:

Combined Precinct 1	Burnsville - Precincts 4, 8, 10, 11, 12, 13, 14, 15 & 17	Berean Baptist Church 309 East County Road 42 Burnsville, MN 55337
Combined Precinct 2	Lakeville Precincts 12, 15, 16 & 18 Empire Farmington - Precinct 5	Lord of Life Lutheran Church 16200 Dodd Lane Lakeville, MN 55044
Combined Precinct 3	Apple Valley - Precincts 1, 2, 3 & 4	Apple Valley Senior Center 14601 Hayes Road Apple Valley, MN 55124
Combined Precinct 4	Apple Valley – Precincts 5, 8 & 16	Bethel's Rock Church 14201 Cedar Avenue Apple Valley, MN 55124

Combined Precinct 5	Apple Valley – Precincts 6, 12, 14 & 15	Apple Valley Municipal Center 7100 147th Street West Apple Valley, MN 55124
Combined Precinct 6	Apple Valley – Precincts 9, 11 & 13	ISD 196 District Service Center 14301 Diamond Path Apple Valley, MN 55124
Combined Precinct 7	Apple Valley – Precincts 7 & 10	Shepherd of the Valley Lutheran Church 12650 Johnny Cake Ridge Rd Apple Valley, MN 55124
Combined Precinct 8	Rosemount – Precincts 1, 3, 5 & 7	Rosemount Community Center 13885 South Robert Trail Rosemount, MN 55068
Combined Precinct 9	Coates and Vermillion Rosemount - Precincts 2, 4, 6, & 8	Hosanna Church Rosemount 14401 Biscayne Ave West Rosemount, MN 55068
Combined Precinct 10	Eagan – Precinct 16 Inver Grove Heights - Precincts 2, 11 & 12	St. Thomas Becket Church 4455 South Robert Trail Eagan, MN 55123
Combined Precinct 11	Eagan - Precincts 1, 2, 8 & 10	Wescott Library 1340 Wescott Road Eagan, MN 55122
Combined Precinct 12	Eagan - Precincts 5, 7 & 14	Eagan Civic Arena 3870 Pilot Knob Road Eagan, MN 55122
Combined Precinct 13	Eagan - Precincts 4, 9, 11, 12 & 13	Christ Lutheran Church 1930 Diffley Road Eagan, MN 55122
Combined Precinct 14	Eagan - Precincts 15, 17 & 18	Chapel Hill Church 4888 Pilot Knob Road Eagan, MN 55122

All qualified electors residing in the School District may cast their ballots at the polling places during the polling hours specified above.

A voter must be registered to vote to be eligible to vote in the special election. Unregistered individuals may register to vote at the polling places on Election Day.

Dated: August 11, 2025 BY ORDER OF THE SCHOOL BOARD

Rosemount • Apple Valley • Eagan
Public Schools

Educating, developing, and inspiring our students for lifelong success.

Meeting Date: **11/10/2025** Place on Agenda: **Other Action** Action Requested: **Approval**

Topic: Fiscal Year 2024-25 Annual Financial Audit Report

Presenter(s): **Danny DuChene**
Jamie Fay

Title(s): **Coordinator of Finance - District 196**
Partner - Eide Bailly

Background
Attached is the district's 2024-25 audited annual financial report. The report consists of the Annual Comprehensive Financial Report (ACFR) and the audit executive summary, which details the financial activity for the audited fiscal year and reports on the district's financial position at the end of the fiscal year.

The district engaged the audit services of Eide Bailly to perform the financial audit. The auditor's opinion on the district's fiscal year 2025 financial reporting is an unmodified or "clean" audit opinion.

The federal single audit report will be finalized once Eide Bailly receives the final compliance supplement from the federal government. Testing and review of the district's federal programs has been completed.

Alternatives
Do not approve the audit report.

Recommendation
Approve the 2024-25 audited annual comprehensive financial report.



Independent School District No. 196

Executive Summary – June 30, 2025

Eide Bailly

Audit Results and Findings

Audit Opinion

- The District received a “clean” audit opinion
  - Unmodified opinion – financial statements are prepared using accounting principles generally accepted in the U.S. (GAAP).
  - Financial statements do not contain material misstatements and are fairly presented.

- Opinion is merely the auditor’s professional opinion, based on audit work, on whether the financial statements were prepared in accordance with GAAP, free from material misstatement, and fairly presented.

Eide Bailly

Audit of Federal Funds

****STILL IN PROCESS DUE TO 2025 COMPLIANCE SUPPLEMENT DELAYS****

- All entities with federal award expenditures of $750,000+ in a year are required to obtain an annual audit
- Single audit – considers compliance with rules and regulation of applicable federal awards
- The District received unmodified opinions on compliance for the major federal awards programs report
  - Title I
  - Child Nutrition

During 2025, the District expended approximately $19.4 million in Federal awards.

Eide Bailly

Findings

Financial Statements:

1. None noted

Federal Awards:

1. None noted (**STILL IN PROCESS DUE TO 2025 COMPLIANCE SUPPLEMENT DELAYS**)

Minnesota Legal Compliance:

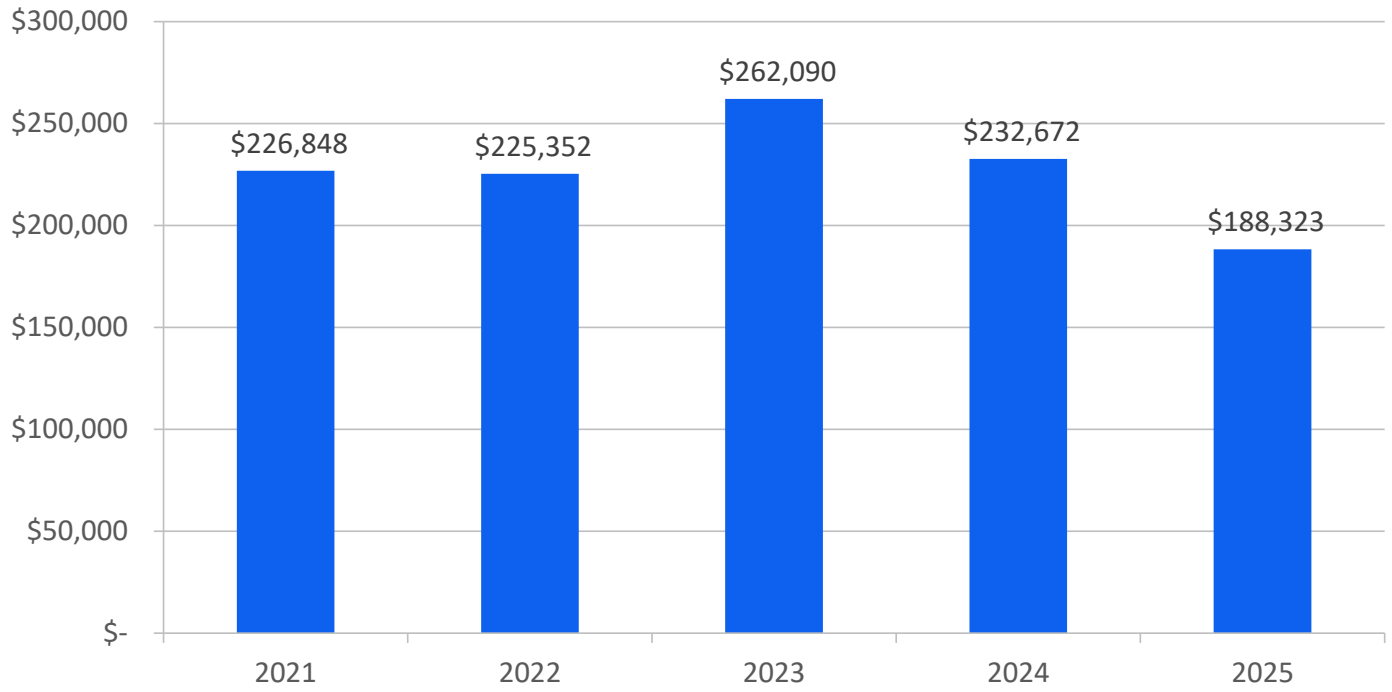
1. None noted



Cash and Investments

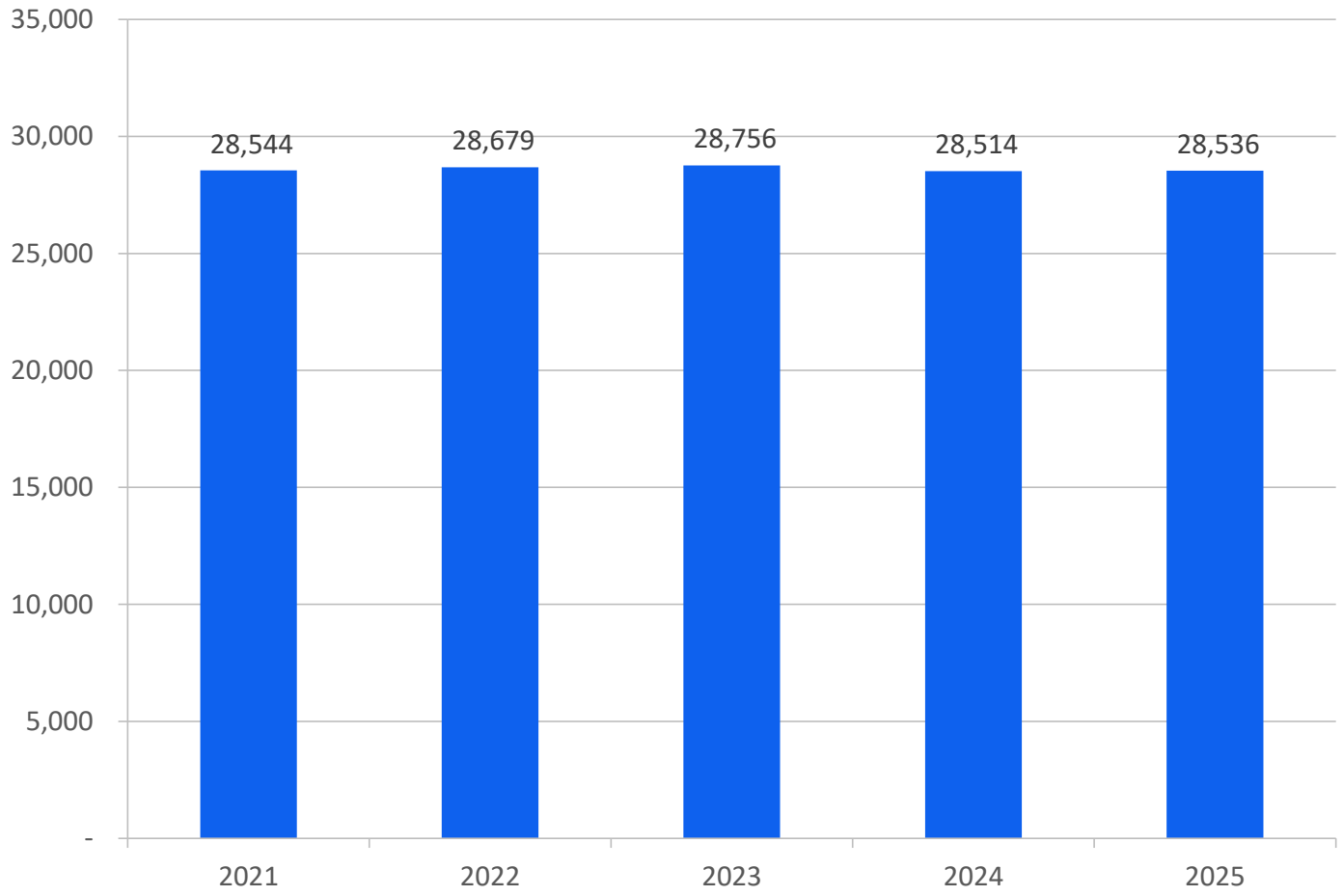
Cash/Investments

Most significantly affected by the state aid payment's structure. Balances (in thousands) of the District for the past five years (excluding cash held with fiscal agent and Building Construction cash):



General Fund

ADM Served


35,000
30,000
25,000
20,000
15,000
10,000
5,000
-
28,544
28,679
28,756
28,514
28,536
2021
2022
2023
2024
2025

Budget to Actual

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Local property tax levies	$ 120,407,512	$ 120,407,512	$ 120,593,203	$ 185,691
Other local and county sources	7,719,877	11,280,298	11,864,298	584,000
Investment earnings	-	8,500,000	6,510,082	(1,989,918)
Rental income	-	-	101,724	101,724
State sources	354,665,865	358,681,173	362,927,436	4,246,263
Federal sources	10,378,125	10,985,610	10,244,030	(741,580)
Sales and other conversion of assets	63,974	62,798	173,478	110,680
Total revenues	493,235,353	509,917,391	512,414,251	2,496,860
Expenditures				
Current				
Administration	14,544,448	16,753,155	15,589,653	1,163,502
District support services	16,369,681	17,087,389	16,821,646	265,743
Regular instruction	224,812,119	226,131,226	224,700,071	1,431,155
Vocational instruction	6,308,217	6,210,718	6,160,154	50,564
Special education instruction	105,922,990	105,549,965	103,579,812	1,970,153
Community education and service	2,268	2,268	16,889	(14,621)
Instructional support services	38,130,214	39,398,983	38,259,020	1,139,963
Pupil support services	42,368,050	43,345,704	43,710,810	(365,106)
Sites and buildings	26,757,683	26,598,712	33,182,101	(6,583,389)
Fiscal and other fixed cost programs	2,050,118	1,870,118	1,823,914	46,204
Debt Service				
Principal	9,075,178	9,298,678	8,626,157	672,521
Interest	963,336	963,336	1,131,723	(168,387)
Capital outlay	19,351,339	21,386,436	18,042,392	3,344,044
Total expenditures	506,655,641	514,596,688	511,644,342	2,952,346
Excess (Deficiency) of Revenues over (under) Expenditures	(13,420,288)	(4,679,297)	769,909	(455,486)
Other Financing Sources (Uses)				
Transfer out	-	(189,859)	(152,468)	37,391
Sale of property	-	690,000	865,086	175,086
Insurance recovery	-	50,000	90,815	40,815
Subscription based IT arrangements	-	-	5,057,085	5,057,085
Leases	-	-	371,232	371,232
Total Other Financing Sources (Uses)	-	550,141	6,231,750	5,681,609
Net Change in Fund Balance	$ (13,420,288)	$ (4,129,156)	7,001,659	$ 5,226,123
Fund Balance, Beginning of Year			111,592,049	
Fund Balance, End of Year			$ 118,593,708	

Eide Bailly

A Positive Fund Balance:

1. Contributes to a favorable bond rating.

2. Produces investment income and provides a source of working capital to meet cash flow needs.

3. Offers a cushion for unexpected expenditures or revenue shortfalls.



Fund Balance Categories

Nonspendable	Restricted	Committed	Assigned	Unassigned
Represents amounts that cannot be spent	Legally restricted by outside parties	Intended for a specific activity	Intended for a specific activity by school board or designated individuals	Reserves
Not in spendable form	Cannot be appropriated for other spending	Imposed by formal action of the school board but is not legally restricted	Not legally restricted	"Rainy day" fund
Inventory, prepaid expenses				

Eide Bailly

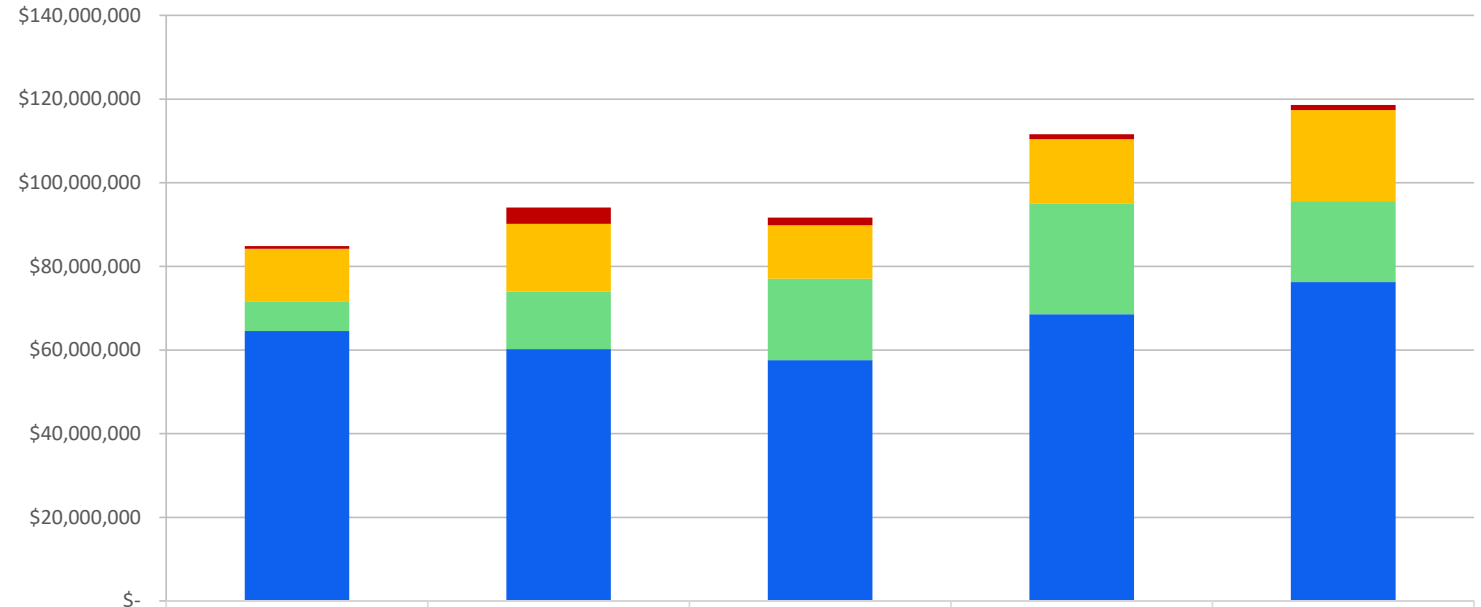
Changes in UFARS Fund Balances

	Fund Balance (Deficit) Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	$ 1,155,880	$ 42,213	$ 1,198,093
Restricted for Student Activities	342,237	(13,831)	328,406
Restricted for Capital Projects Levy	3,169,400	3,900,201	7,069,601
Restricted for Literacy Incentive Aid	1,431,784	1,242,265	2,674,049
Restricted for Operating Capital	5,505,080	1,482,964	6,988,044
Restricted for Teacher Comp READ Act	-	420,964	420,964
Restricted for Long Term Facilities Maintenance	2,003,060	702,753	2,705,813
Restricted for Student Support Personnel	364,523	133,946	498,469
Restricted for Medical Assistance	2,643,363	(1,546,199)	1,097,164
Assigned for Site Operating Budget Carryover	8,628,839	1,481,025	10,109,864
Assigned for Subsequent Year Budget Deficit	13,372,975	(8,619,946)	4,753,029
Assigned for Site Miscellaneous Budget Carryover	4,394,905	116,332	4,511,237
Unassigned	68,580,003	7,658,972	76,238,975
	$ 111,592,049	$ 7,001,659	$ 118,593,708

Eide Bailly

Total Fund Balances

Total fund balances of the General Fund for the past 5 years:



	2021	2022	2023	2024	2025
Nonspendable	$647,657	$3,932,377	$1,814,179	$1,176,877	$1,198,093
Restricted	$12,558,008	$16,187,392	$12,804,795	$15,459,447	$21,782,510
Assigned	$7,128,748	$13,744,165	$19,458,897	$26,396,719	$19,374,130
Unassigned	$64,524,163	$60,230,864	$57,573,422	$68,559,006	$76,238,975

Recommendations Regarding Fund Balances

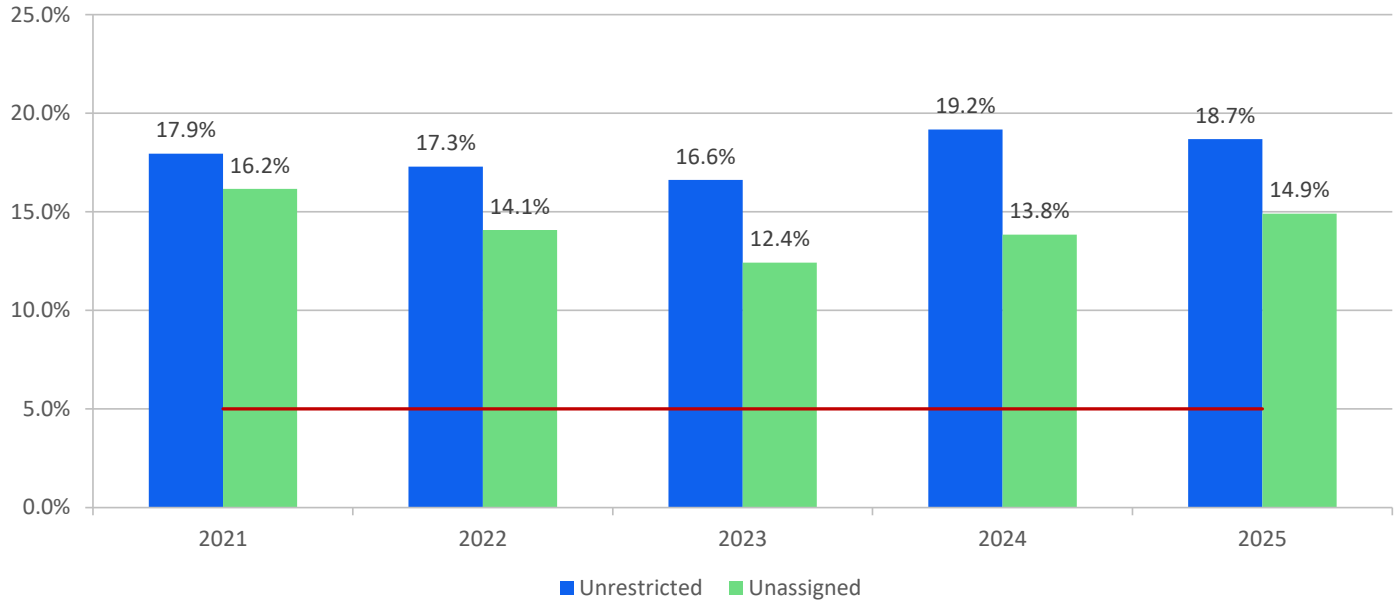
The District's Policy: strive to maintain a minimum unassigned fund balance in an amount that shall be no less than 5% of the annual operating expenditures. For the current year that target amount is $25.6 million.

Government Finance Officers Association (GFOA): recommends, at a minimum, that governments maintain unrestricted fund balances in their general fund of no less than two months (16.67%) of regular general fund expenditures. For the current year that target amount is $85.3 million.

Eide Bailly

Unrestricted and Unassigned Fund Balance

The District's unrestricted fund balance and unassigned fund balance as a percentage of expenditures in the General Fund for the last 5 years:

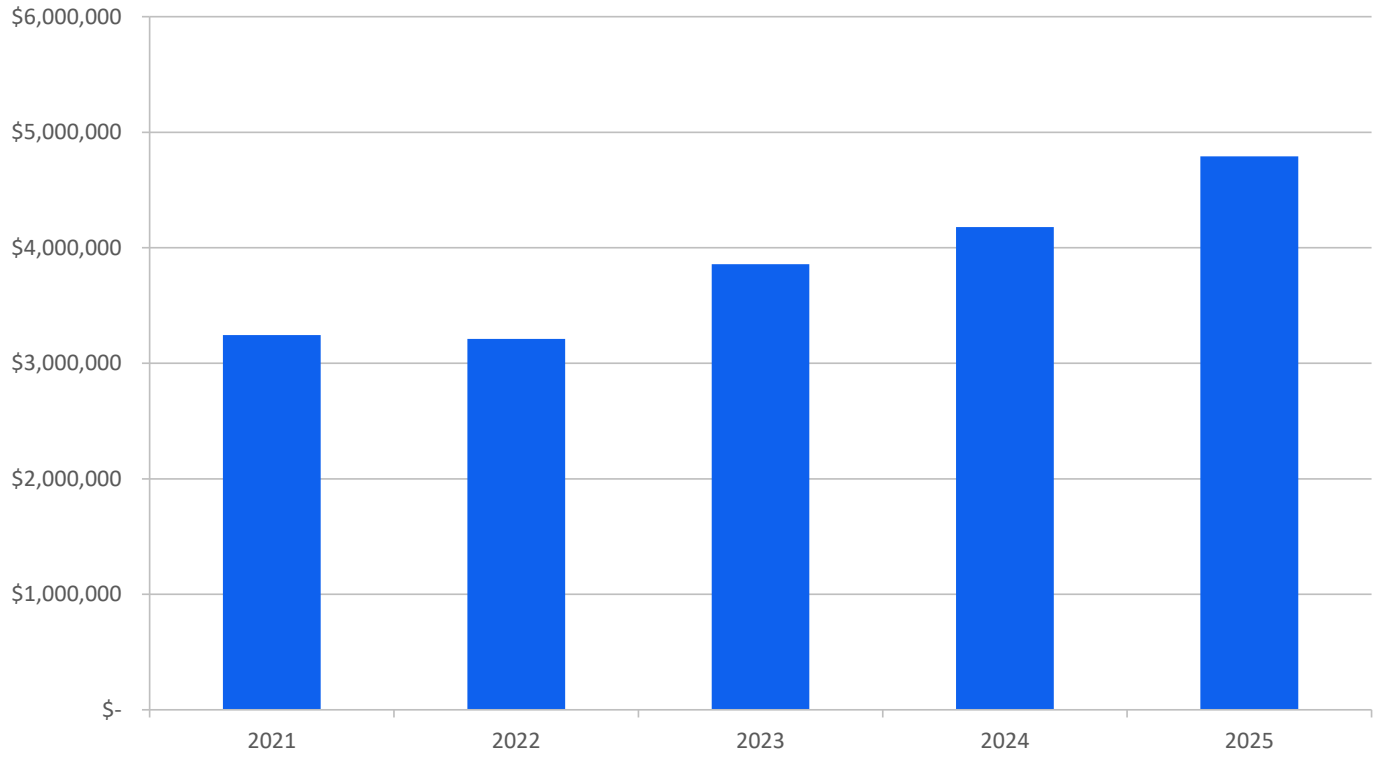


The maroon line indicate the District's fund balance policy of maintaining an unassigned fund balance of 5% of expenditures.

Other Funds

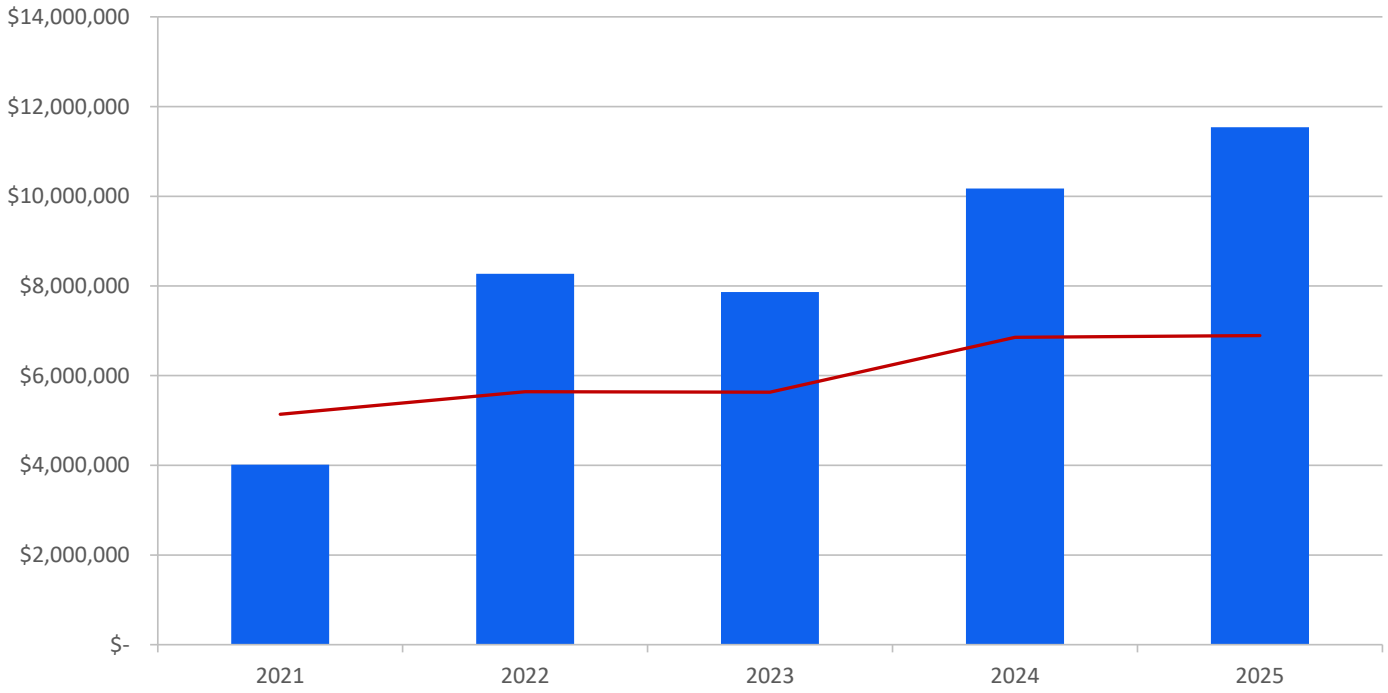
Year-End Fund Balance – Community Service Fund

Positive fund balance indicates that revenues of the community service programs are sufficient to cover the expenditures of the programs.

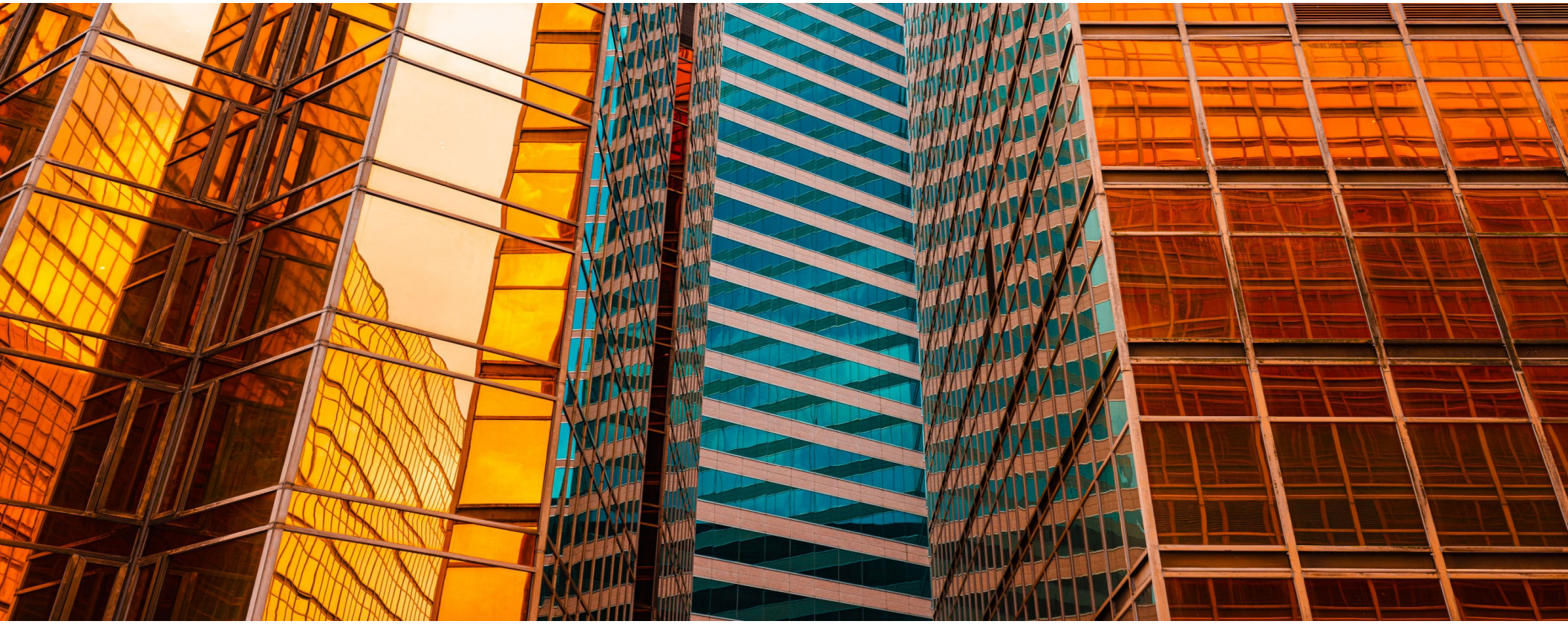


Year-End Fund Balance – Food Service Fund

Positive fund balance indicates that revenues of the food service program are sufficient to cover the expenditures of the program.



The maroon line indicates the maximum allowable fund balance of three months expenditures.



Questions?

This presentation is presented with the understanding that the information contained does not constitute legal, accounting or other professional advice. It is not intended to be responsive to any individual situation or concerns, as the contents of this presentation are intended for general information purposes only. Viewers are urged not to act upon the information contained in this presentation without first consulting competent legal, accounting or other professional advice regarding implications of a particular factual situation. Questions and additional information can be submitted to your Eide Bailly representative, or to the presenter of this session.

Eide Bailly

Thank You!

eidebailly.com

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year ending June 30th, 2025

DISTRICT196

One District. Infinite Possibilities.

Rosemount-Apple Valley-Eagan Public Schools
Rosemount, Minnesota

Educating, developing, and inspiring our students for lifelong success.

ANNUAL COMPREHENSIVE FINANCIAL REPORT

INDEPENDENT SCHOOL DISTRICT NO. 196
November 5, 2025
ROSEMOUNT, MINNESOTA

YEAR ENDED JUNE 30, 2025

PREPARED BY THE
FINANCE DEPARTMENT

CHRISTOPHER P. ONYANGO-ROBSHAW
DIRECTOR OF FINANCE AND OPERATIONS

DANIEL DUCHENE
COORDINATOR OF FINANCE

SETH MADER
CONTROLLER


DISTRICT 196 · DISTRICT 196 ·

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DISTRICT 196 · DISTRICT 196 ·

Introductory Section
June 30, 2025
Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 · DISTRICT 196 ·

November 5, 2025

To: Citizens of the School District
Board of Education
Employees of the School District

INTRODUCTION

The District 196 finance administration team is submitting the Annual Comprehensive Financial Report (ACFR) of Independent School District No. 196, Rosemount – Apple Valley – Eagan (the District) for the fiscal year ended June 30, 2025. This report fairly presents the District's financial position and results of operations and cash flows in accordance with accounting principles generally accepted in the United States of America. The District's administration accepts total responsibility for the accuracy, completeness, and fairness in presentation.

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

In addition to the independent audit of the District's financial statements, the District is required to undergo an annual Single Audit in conformity with the provisions of the Federal Single Audit Act Amendments of 1996 and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The District is also required to undergo an annual Minnesota State legal compliance audit under Minnesota Statutes § 6.65. The standards governing Single Audit engagements require the independent auditor to report on not only the fair presentation of the financial statements, but also the District's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the District's separately issued "Schedule of Expenditures of Federal Awards and Other Required Reports."

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 the management's discussion and analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

REPORT FORMAT

The ACFR is presented in three sections:

- **Introductory Section** – The introductory section contains this transmittal letter, an organizational chart, a list of School Board members and the Superintendent's Cabinet members, a map of the District, and a copy of the Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting for the District's 2023-24 ACFR.

- **Financial Section** – The financial section begins with the independent auditors' report. This section includes the MD&A; basic financial statements; required supplementary information; and combining and individual fund statements and schedules presented as supplementary information.

- **Statistical Section** – The statistical section, which is not audited, includes selected financial, demographic, and economic data, generally presented on a multi-year comparative basis.

REPORTING ENTITY AND ITS SERVICES

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.

The District was incorporated in 1950 and serves a portion of 10 suburban communities within Dakota County located on the southeastern edge of the Minneapolis/St. Paul metropolitan area. The District encompasses all or part of the communities of Apple Valley, Burnsville, Coates, Eagan, Empire Township, Farmington, Inver Grove Heights, Lakeville, Rosemount, and Vermillion Township.

Programs and Services

The District provides a full range of public education services appropriate to grade levels ranging from pre-Kindergarten through Grade 12 and a transition program servicing young adults with disabilities. These include regular and enriched academic education, special education for exceptional children, and career/vocational education. Food service and transportation are provided as supporting programs. The District's community education program includes early childhood family education and adult basic education programs, and a myriad of classes for lifelong learning experiences for children and adults.

Student Enrollment

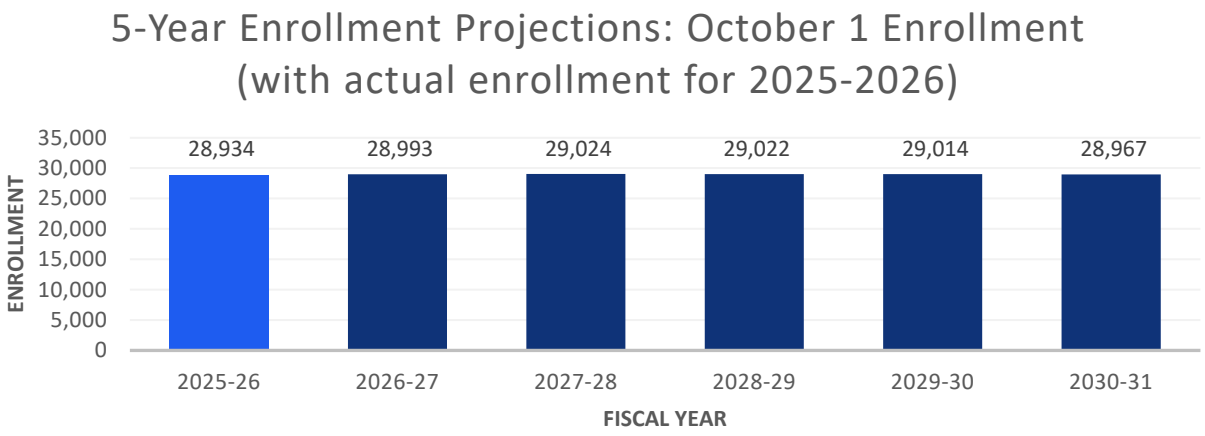
The District had an average daily membership of 28,522 in 2024-25 from a population of approximately 165,000 people residing in a 110 square mile area. In terms of the number of students, the District is Minnesota's third largest school district.

The District has a diverse population of students with a variety of needs. For the 2024-25 school year (based on the October 1, 2024 enrollment report), 55.2% of students were Caucasian, 14.8% of the District's student population were African American, students of Asian descent comprised 7.7%, Hispanic students totaled 12.7%, .36% were American Indian, while other races accounted for approximately 8%.

In 2024-25, 25.9% of our students qualified to receive free or reduced-price meals; this compared to a fall 2024 Minnesota average of 40.3%.

The District enrollment is projected to remain stable over the next five years.

The table below displays the most recent enrollment projections for the District's October 1 enrollment count. The school board reviewed these projections in November 2025.



District Schools and Facilities

During the 2024-25 school year, the District operated 38 school buildings: 19 elementary schools, six middle schools, four comprehensive high schools, an optional high school for grades 11-12, an alternative high school, a school for students with special needs, and three learning centers. The district has three facilities for support staff. The district will open Emerald Trail Elementary school beginning in the 2025-26 school year.

The average age of the District's facilities is 38 years; the District qualifies for Long Term Facilities Maintenance funding and has been able to keep up with routine repairs, maintenance, and other major improvements.

LOCAL ECONOMIC CONDITION AND OUTLOOK

According to the Minnesota Department of Management and Budget, the forecasted GDP growth for 2025 was projected at 2.0% in the released October report, which was 0.3% lower than the projected 2025 GDP growth of 2.3% in the state's February outlook. Generally, growth is expected to increase slightly moving into 2026 with a forecasted GDP growth of 2.2%.

According to the October 2025 economic update, unemployment across the U.S. in August was at 4.3%, up from 4.2% in July. The unemployment rate is higher than the pre-pandemic level of 3.5% reported in February 2020. The demand for labor is trending downward, as is the total labor force. The August 2025 number of Americans unemployed rose to 7.4 million, an increase of 313,000 from August 2024.

The state's October 2025 budget forecast indicated the state of Minnesota received $914 million more in actual revenue than projected in the February 2025 budget outlook report for the 2024-25 fiscal year. The 2.9% increase over projections is attributable to higher than anticipated income from income taxes and other revenues.

The state of Minnesota assumes major responsibility for funding public education. Following the passage of the 2019 operating referendum, District 196 receives approximately 25% of our General Fund revenues locally from property taxes, 70% from state aids, with the remaining 5% from federal aids and other revenue sources. All COVID-19 federal funding programs have expired and federal funding has returned to pre-pandemic levels.

Reliance on the state for the majority of its operating revenues places the District in the position of being dependent on state-wide economic conditions that drive state tax collections. The 2017 Legislature has provided some increase to the basic general education formula allowance and other categorical funding for the 2024-25 school year. This funding level was again increased by the 2023 legislature for the coming biennium. Across the state, school boards and administrators continue to adjust instructional and related services delivery in an effort to maintain adequate programing buffeted by funding imbalances. The 2% formula allowance increase has not kept pace with general inflations and rising cost of providing quality education to all our students. This increase was raised to 4% in fiscal year 2023-24, but returned to the 2% increase level for the 2024-25 fiscal year. The District will continue to respond to this challenge by curtailing expenditures when possible and is committed to engage staff and community members in future budget discussions and to consider other options for increasing revenues and containing growth.

DISTRICT MISSION AND STRATEGIC PLAN

In spring 2023, the District convened a task force to develop a strategic roadmap for education that will guide our district into the future. District staff, board members, students, and community members met together to acknowledge stakeholder interests and priorities. The group discussed district enrollment and demographics, school finance, equity, teaching and learning, community and partnerships, educational trends, and innovation. These planning meetings, led by a third-party facilitator, were followed by planning meetings where the task force members developed a revised mission statement for the District, a District vision, core values and strategic priorities for the future. The School Board approved the plan in June 2023. A brief summary of the plan is listed below.

Mission Statement: *Educating, developing, and inspiring our students for lifelong success*.

Vision: ***What we Intend to Create***
District 196 provides the experiences that our students, families and employees desire by:

- Developing the whole student and honoring diverse needs and cultures;
- Engaging students with opportunities in academics, arts and athletics, and
- Living our mission and core values to prepare students, families and employees for lifelong success.

Core Values: ***Drivers of Our Words and Actions***

- Student-Centered - All decisions are centered on what is best for students.
- Empathy - Seeking awareness and understanding of the perspectives and experiences of others.
- Wellness - Support the emotional, social and physical well-being of the whole person.
- Integrity - Act with respect, honesty and responsibility.
- Achievement - Provide learning with high expectations, rigor and resiliency for all.
- Collaboration - Learn and engage together for a shared purpose.
- Community - Foster an environment of inclusivity, engagement and belonging.
- Lifelong Learning - Inspire a love of learning for all ages.

Strategic Priorities: ***Focus of Our Continuous Improvement***

- Increasing capacities, skills, structures, and experiences in social-emotional well-being.
- Strengthening and aligning curriculum and instructional practices across all classrooms to improve student outcomes and staff efficacy.
- Supporting equity as a core competency through practices, structures, beliefs, resources and staffing.
- Providing staffing, facilities, technology and equipment needed to support a safe, sustainable and dynamic learning environment for all students.

STUDENT ASSESSMENT AND TESTING

The District uses a variety of state and national tests to measure student achievement, determine student ability, and evaluate curriculum.

Minnesota Comprehensive Assessments (MCAs)

According to the results of the Standards-Based Accountability Assessments released by the Minnesota Department of Education in August 2025, the percentage of the District's students who scored proficient on the state reading and math tests exceeded the state-wide averages for all grades tested in the spring of 2025.

The Standards-Based Accountability Assessments include the MCAs and the Minnesota Test of Academic Skills (MTAS) for students receiving special education services who qualify. The Minnesota Academic Standards in Science were revised in 2019 and fully implemented in the 2024–25 school year. The Science MCA-IV and Alternate MCA (formerly MCA-III/MTAS), aligned to the revised standards, were first administered in Spring 2025. Due to changes in both the standards and assessments, results from the Science MCA-IV/Alt MCA are not comparable to those from the previous Science MCA-III/MTAS.

Tests are given annually in reading (Grades 3–8 and 10) and math (Grades 3–8 and 11). More than 14,850 district students took the assessments last spring.

The MCAs and MTAS measure student performance on the Minnesota Academic Standards, which define what students should know and be able to do in a particular grade. Students earn a score that falls into one of four achievement levels: 1) does not meet the standards; 2) partially meets the standards; 3) meets the standards, and 4) exceeds the standards. Students who meet or exceed the standards are considered to be proficient in the subject areas.

American College Test (ACT)

In 2024-25, the District's high school students continued to score higher than the state and national average composite scores on the ACT college-entrance exam.

The ACT average composite score for the District's students in 2025 was 20.9 points out of a possible score of 36. The District average decreased slightly from the year before and is 1.5 points higher than the national average of 19.4 points and 0.3 points higher than the state average of 20.6 points.

The ACT is the primary admissions test for students attending college in the Midwest; the Scholastic Aptitude Test is the primary test for colleges located in the eastern and western states.

Advanced Placement (AP)

In August 2025, 976 of the District's high school students were recognized as AP Scholars by the College Board for earning a score of 3 or higher (on a scale of 1 to 5) on at least three or more exams. An AP exam score of 3 or higher earns credit at many of the nation's colleges and universities.

National Merit Scholars

In 2024-25, 11 of the District's high school seniors were named National Merit Scholarship semifinalists (top 1% of seniors nation-wide); another 17 students were named commended students (top 5%).

ACHIEVEMENTS AND AWARDS

National Speech and Debate Association – School of Excellence in Speech: Eagan High School and Eastview High School

In 2024-25, District 196 was well-represented at the National tournament, with students earning national honors. Students advanced deep into elimination rounds, with two district students finishing as runners-up and one as National Champion.

FINANCIAL AND BUDGETARY CONTROL

The management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from theft, misuse, or losses and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America and Minnesota Uniform Financial Accounting and Reporting Standards.

The internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived, and 2) the valuation of the costs and benefits requires estimates and judgments by management.

In addition, the District has also adopted the following policies to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School Board:

- **Fund Balance Policy** – Requires the District to maintain an operating fund balance of 5% of the expenditure budget.

- **Budget Policy** – Establishes a guideline for allocation of district resources.

- **Personnel Staffing Guidelines** – Personnel costs represent over 85% of General Fund expenditures. These guidelines, which set the staffing allocation for every allocated position in the District, are updated each February by the administration and the School Board.

The District's budget process is based, first, on development of a budget projection model that attempts to project resources and expenses over a multiple year period. The budget projection is used by the School Board and the administration to determine budget parameters and staffing guidelines. Second, the budget, adopted in June, is based on the personnel staffing guidelines and building allocations approved by the School Board in February of the preceding budget year. School and department administrators develop expenditure plans in accordance with School Board-approved budget parameters. The School Board resolution adopting the budget in June also includes a provision directing the administration to update the budget in October. This final budget reflects the District's actual enrollment count on October 1, the actual staff hired, and other dynamics such as employee contract settlements and legislative changes not included in the preliminary budget process.

The level of budgetary control is at the fund level. However, in the General Fund; operating, special education, pupil transportation, capital expenditure, and quality compensation are maintained as separate internal accounts for budgeting purposes. The District also maintains an encumbrance accounting system as one method of maintaining budgetary control. Encumbered amounts lapse at year-end. However, outstanding encumbrances generally are re-appropriated as part of the following year's budget.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

CERTIFICATE OF EXCELLENCE

This report will be submitted to the ASBO International for consideration for the Certificate of Excellence in Financial Reporting.

The District received the Certificate of Excellence in Financial Reporting from ASBO International for excellence in the preparation and issuance of the District's ACFR for the year ended June 30, 2024. It is the 22nd consecutive year the District has received the award, which was earned by fewer than 10% of all school districts in the state.

The District expects to continue to earn the recognition that accompanies national standards of accuracy and thoroughness of the Certificate of Excellence program.

MERITORIOUS BUDGET AWARD

The District's Finance Department has received the ASBO International Meritorious Budget Award (MBA) for the 2025-26 preliminary budget.

The MBA program promotes and recognizes excellence in school budget presentation. The award is awarded to school districts that have met or exceeded the program's stringent criteria, following a rigorous review by professional auditors. The district has received this award over the past 10 fiscal years.

FINANCIAL PROSPECTS FOR FUTURE YEARS

With the exception of the voter-approved operating referendum, building bond referendum, and the capital projects levy, the District is dependent primarily on the state of Minnesota for its revenue authority.

The table below summarizes the per pupil unit funding amounts and percentage change over the past five school years:

School Year	Formula Allowance	Percentage Change
2020-21	$6,567	2.00%
2021-22	$6,728	2.45%
2022-23	$6,863	2.00%
2023-24	$7,138	4.00%
2024-25	$7,281	2.00%

The District appreciates and welcomes the additional funding to meet the growing needs of today's learners. The District continues to engage parents, staff, the business community, and legislative members to proactively find ways to align resources with areas of greatest need within our community. The most recently approved operating levy helps the district address class size and mental health needs, among other areas of need.

MAJOR INITIATIVES

Facility Improvements

On May 9, 2023, district voters approved two new building bond referendum questions for $493 million in capital improvements. Referendum question 1 provided the District with $374 million in bonding authority to make safety and security improvements at all schools, a new elementary school, a new Rosemount Middle School and repurposing the current school, additions to Scott Highlands Middle School and Dakota Ridge School, finish renovation of Rosemount High School with an addition, renovation of Transition Plus, science lab and performance space improvements at secondary schools.

The referendum questions also include $119 million to provide an activity center addition at each of the district's four comprehensive high schools.

Operating Referendum

On November 5, 2019, district voters approved an operating referendum question for the district. The referendum question revoked and replaced the previous authority and provided $19 million in additional levy authority beginning in the fiscal year 2020-21. These funds have been used to reverse the reductions of previous years and provide additional support for areas of great need including mental health support and after school activity buses, which allow more students to participate in enrichment activities beyond the school day.

ACKNOWLEDGMENTS

The preparation of this ACFR in a timely manner would not be possible without the assistance of the entire Finance Department staff. We would like to particularly thank our Coordinator of Finance (Interim), Daniel Duchene; finance department supervisors and staff for their work.

Sincerely,





Christopher Onyango-Robshaw
Director of Finance & Operations

Danny DuChene
Coordinator of Finance

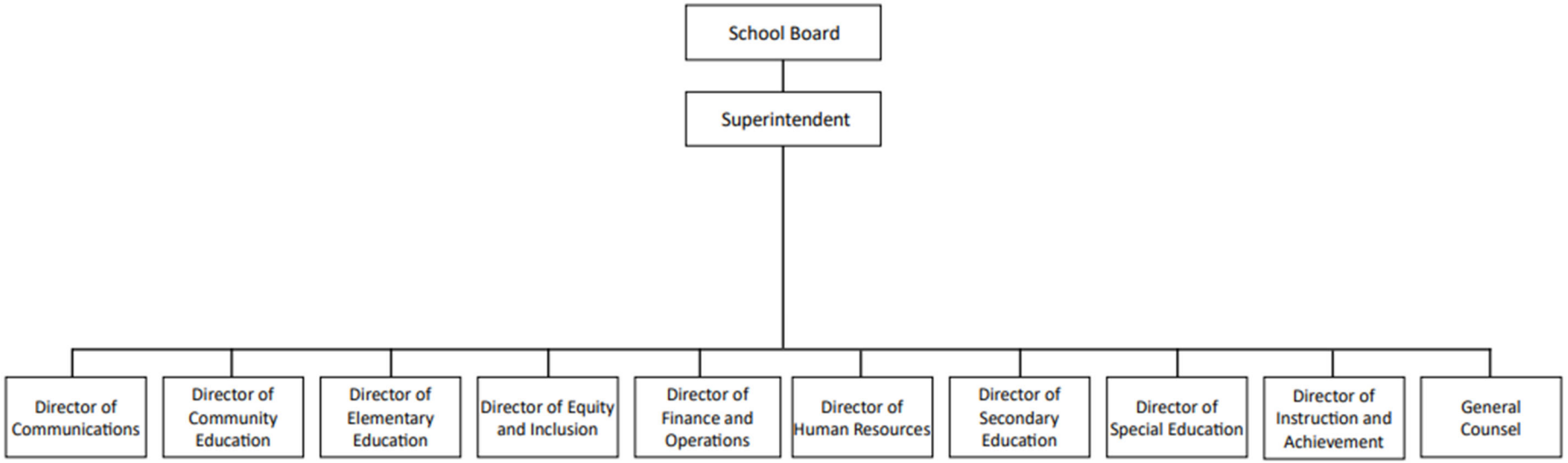
Seth Mader
Controller


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INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan, Minnesota
Educating, developing, and inspiring our students for lifelong success.

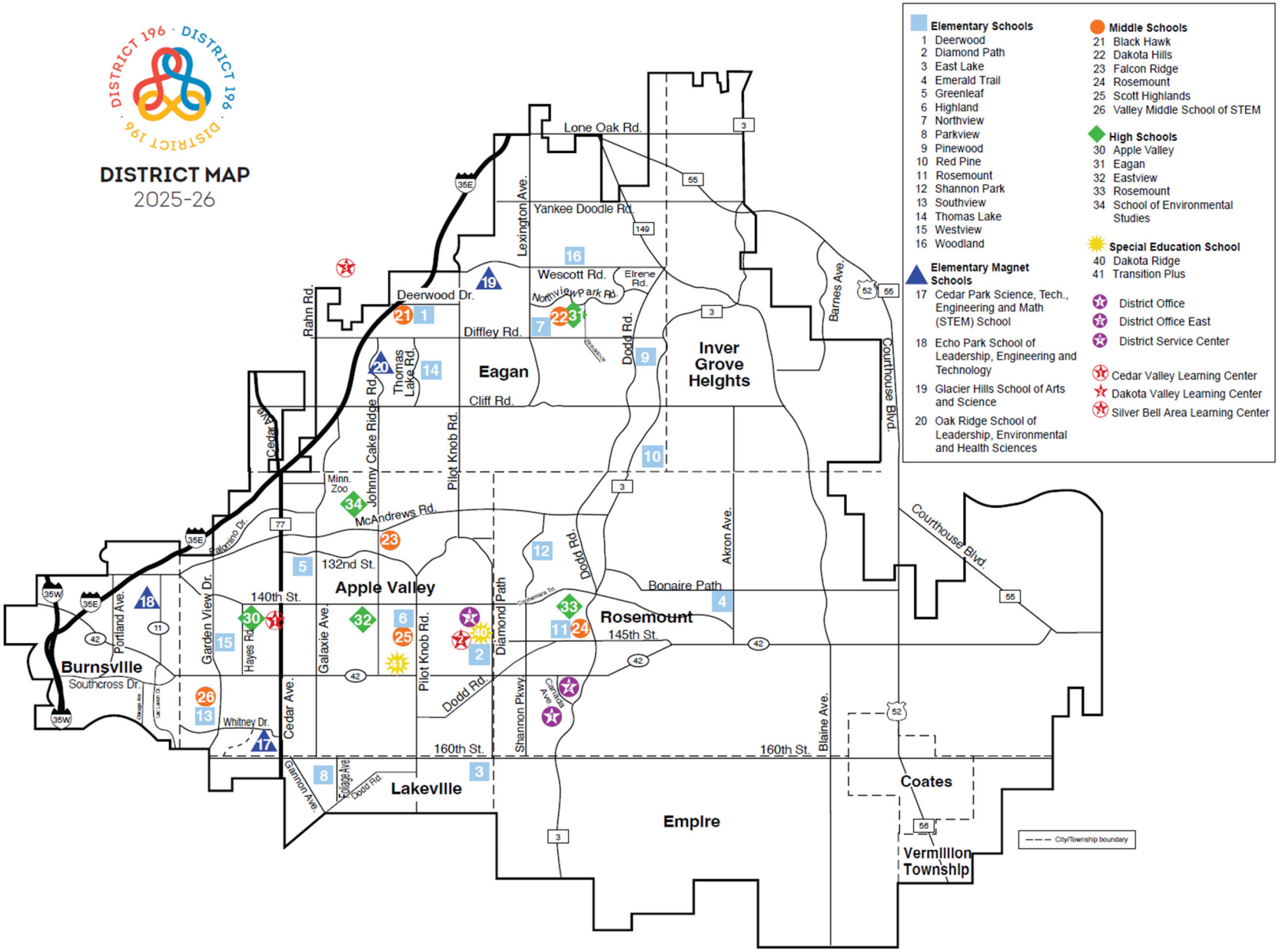
Series Number **301.4.5AR** Adopted **October 1989** Revised **August 2024**

Title **Organization Chart**



Name	Position	Term Expires
School Board		
Cory Johnson	Chairperson	2028
Anna Williams	Vice Chairperson	2028
Sakawdin Mohamed	Clerk	2026
Leah Gardner	Treasurer	2026
Robin Cerio	Director	2026
Catherine Diamond	Director	2026
Jackie Magnuson	Director	2028
Superintendent's Cabinet		
Michael Bolsoni	Superintendent	
Khia Bruse	Director of Community Education	
Jill Coyle	General Counsel	
Janet Fimmen	Director of Special Education	
Eric Hansen	Director of Secondary Education	
Rachel Hughes	Director of Instruction and Achievement	
Virgil Jones	Director of Equity and Inclusion	
Joel Milteer	Director of Human Resources	
Christopher Onyango-Robshaw	Director of Finance and Operations	
Jeremy Sorenson	Director of Elementary Education	
Janet Swiecichowski	Director of Communications	

DISTRICT MAP
2025-26



Communications/maps/25 District Map.pdf
District 196 Graphics/5-25

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

The Certificate of Excellence in Financial Reporting is presented to

Independent School District 196

for its Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024.

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

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

Ryan S. Stechschulte

Ryan S. Stechschulte
President

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


DISTRICT 196 · DISTRICT 196 ·

Financial Section
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

Independent Auditor's Report

The School Board of
Rosemount-Apple Valley-Eagan ISD 196
Rosemount, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rosemount-Apple Valley-Eagan ISD 196 ("the District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Rosemount-Apple Valley-Eagan ISD 196, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund, food service fund, and community service fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*. 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.

Adoption of New Accounting Standard

As discussed in Notes 1 and 14 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2024 to restate beginning net position. Our opinions are not modified with respect to this matter.

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Responsibilities of Management for the Financial Statements

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

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

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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the District's net OPEB liability and related ratios, schedule of District OPEB contributions, schedule of employer's share of net pension liability, and schedule of employer's contributions as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The general fund schedule of changes in UFARS fund balances, combining and individual fund schedules, and the Uniform Financial Accounting and Reporting Standards Compliance Table are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the general fund schedule of changes in UFARS fund balances, combining and individual fund schedules, and the Uniform Financial Accounting and Reporting Standards Compliance 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 included 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.

Report on Summarized Comparative Information

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the District's 2024 financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated October 31, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

The combining and individual fund financial statements for the year ended June 30, 2024, 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 2024 financial statements. The information was subjected to the audit procedures applied in the audit of the 2024 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those 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 are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2024.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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.

Report on Other Legal and Regulatory Requirements

In accordance with the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65, we have also issued a report dated November 5, 2025, on our consideration of the District's compliance with aspects of the provisions of the Minnesota Legal Compliance Audit Guide for School Districts. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not directed primarily toward obtaining knowledge of noncompliance. That report is an integral part of procedures performed in accordance with Office of the State Auditor's Minnesota Legal Compliance Audit Guide for School Districts in considering the District's compliance with certain regulatory requirements pursuant to Minn. Stat. §6.65.

Eide Bailly LLP

Mankato, Minnesota
November 5, 2025

Management's Discussion and Analysis
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·
DISTRICT 196 · DISTRICT 196 ·

This section of Rosemount-Apple Valley-Eagan ISD 196's Annual Comprehensive Financial Report (ACFR) presents the management's discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2025. Please read it in conjunction with the District's financial statements, which immediately follow this letter. The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Government Accounting Standard Board's (GASB) Statement No. 34 - Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments.

FINANCIAL HIGHLIGHTS

For the year ended June 30, 2025, the District showed an increase in total net position of $47.3 million. Many factors contributed to this change. A few key financial highlights from the District's basic financial statements for the 2024-2025 fiscal year are listed below:

- The assets and deferred outflows of resources of the District exceed its liabilities and deferred inflows of resources at the close of the 2024-2025 fiscal year by $70.6 million. This amount includes a net investment in capital assets of $233.8 million, $256.0 million net position restricted for specific uses, and a negative unrestricted net position of $419.2 million.

- The District's total net position increased by $47.3 million in the current year. Restricted net position decreased by $81.8 million. The unrestricted portion of the District's net position increased $51.9 million. A more detailed analysis of these changes can be found later in this document.

- As of June 30, 2025, the District's governmental funds reported combined ending fund balances of $360.0 million, a net decrease of $76.1 million in comparison with the prior year. Approximately 21.2% of the total fund balance amount, or $76.2 million, is unassigned.

- At the close of the 2024-2025 fiscal year, unassigned fund balance for the General Fund was $76.2 million, or 14.9%, of total General Fund expenditures.

- The District's long-term liabilities decreased by $102.6 million, or 12.4%, during the current fiscal year. This was largely due to decreases in the District's proportionate share of two statewide pension plan liabilities.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts: Independent Auditors' Report, Required Supplementary Information which includes MD&A (this section), basic financial statements, single and supplementary information. The basic financial statements include several statements that present different views of the District:

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

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

Government-Wide Statements

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

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

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

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

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

Fund Financial Statements

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

- Some funds are required by state law and by bond covenants.
- The District may establish other funds to control and manage money for specific purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The District has three kinds of funds:

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

- *Proprietary Fund* – The District maintains one type of proprietary fund. The Internal Service Funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses its Internal Service Funds to account for its dental and health self-insurance programs as well as contributions and benefit payments for the District's severance benefits. These services have been included within the governmental activities in the government-wide financial statements.

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

Figure 1 depicts how the various parts of this ACFR are arranged and their relationship to one another:

Figure 1
Organization of
Annual Comprehensive Financial Report

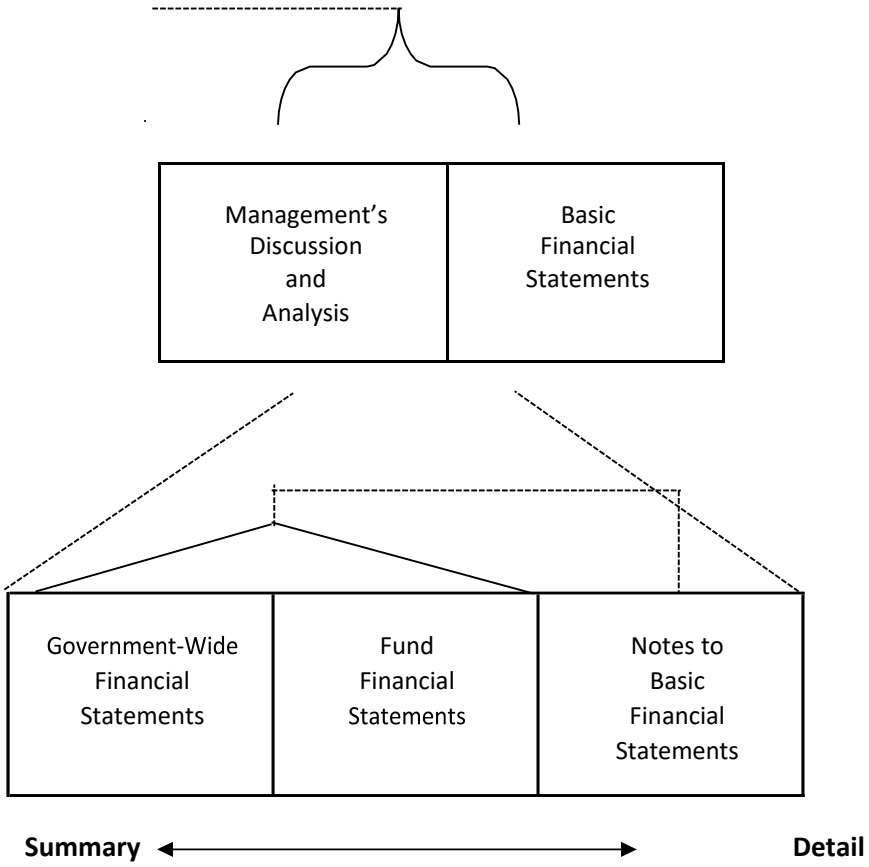


Figure 2, at the top of the next page, summarizes the major features of the District's financial statements, including portions of the District's activities covered and the types of information they contain. The remainder of this overview section of the MD&A highlights the structure and contents of each of the statements.

Figure 2, below, summarizes the major features of the District's financial statements, including portions of the District's activities covered and the types of information they contain.

Figure 2
Major Features of the Government-Wide and Fund Financial Statements

	Government-Wide Financial Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire district (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary, such as building maintenance, food service, and community education	Activities of the District that operate similar to private businesses: internal service funds	Instances in which the District administers resources on behalf of someone else, such as the OPEB Trust
Required financial statements	– Statement of Net Position – Statement of Activities	– Balance Sheet – Statement of Revenue, Expenditures, and Changes in Fund Balances	– Statement of Net Position – Statement of Revenue, Expenses, and Changes in Fund 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/deferred outflow of resources/ liability/deferred inflow of resources information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources; 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, deferred outflows of resources, liabilities, and deferred inflows of resources; both financial and capital, short-term and long-term	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources; both short-term and long-term. Funds do not currently contain capital assets, although they can
Type of inflow/outflow 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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's financial position is the product of many factors. As indicated earlier, net position may serve over time as a useful indicator of the District's financial position. The reader needs to understand that the determination of net position includes significant assumptions and estimates, such as current and accumulated depreciation amounts. A conservative versus liberal approach to depreciation estimates, as well as capitalization policies, may produce a significant difference in the calculation of the District's net investment in capital assets.

The District's *combined* net position was $70.6 million on June 30, 2025 (see Table A-1).

The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources on June 30, 2025 increasing the District's net position to a total of $70.6 million. The District had $256.0 million of net position that was available to meet its ongoing obligations but restricted for specific uses.

Table A-1
Statement of Net Position
June 30, 2025 and 2024

	2025	2024*
Assets		
Current assets	$ 638,268,340	$ 696,013,824
Capital assets	432,163,640	333,074,360
Total assets	1,070,431,980	1,029,088,184
Deferred Outflows of Resources	75,070,240	89,429,235
Liabilities		
Other liabilities	106,006,117	85,222,429
Long-term liabilities	724,786,928	781,343,773
Total liabilities	830,793,045	866,566,202
Deferred Inflows of Resources	244,101,484	182,547,328
Net Position		
Net investment in capital assets	233,753,554	202,708,540
Restricted for specific purposes	256,048,644	337,802,321
Unrestricted	(419,194,507)	(471,106,972)
Total net position	$ 70,607,691	$ 69,403,889

* Effective July 1, 2024, the District adopted provisions of GASB Statement No. 101, *Compensated Absences*. As a result of this change in accounting principle, it was not appropriate for the District to restate prior-period information for earlier periods than those presented in the basic financial statements. Therefore, information for the year ended June 30, 2024, was not restated. See Note 14 to the financial statements for further information on the change in accounting principle.

Changes in Net Position

In Table A-2, Change in Net Position, operations are reported on a governmental-wide basis with no reference to funds.

Table A-2
Statement of Activities
Years Ended June 30, 2025 and 2024

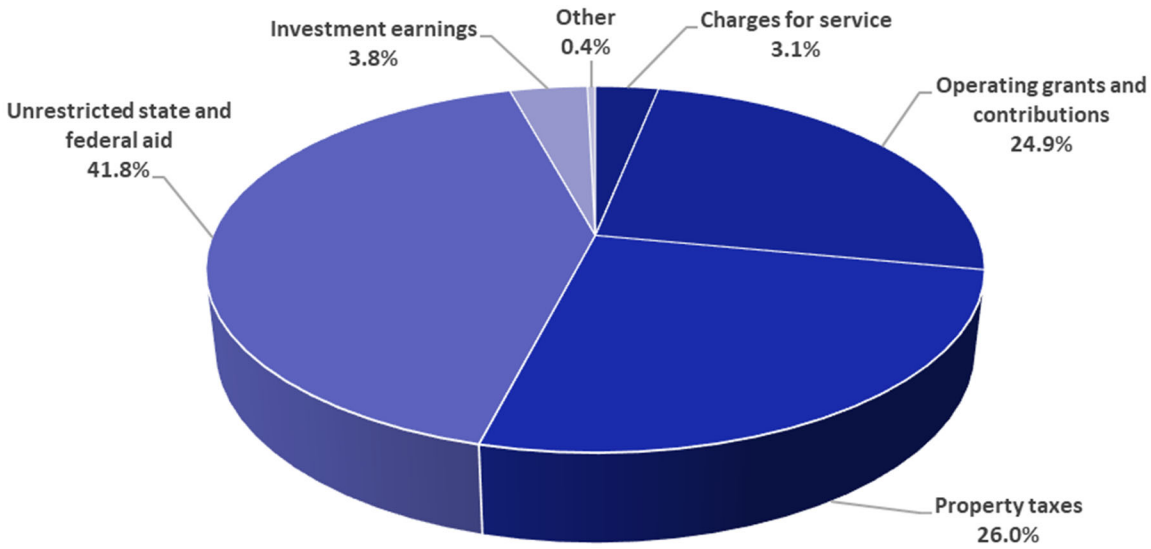
	2025	2024*
Revenues		
Program revenues		
Charges for service	$ 18,783,586	$ 15,184,322
Operating grants and contributions	149,204,559	140,878,845
General		
Property taxes	155,999,636	132,645,241
Unrestricted state and federal aid	250,477,364	257,853,813
Investment earnings	23,053,687	20,271,557
Other	2,369,273	3,873,188
Total revenues	599,888,105	570,706,966
Expenses		
Administration	15,803,392	13,886,755
District support services	15,992,147	26,679,478
Regular instruction	225,820,745	202,652,658
Vocational instruction	6,151,452	6,068,702
Special education instruction	105,677,067	96,693,929
Community education and services	10,908,554	11,179,805
Instructional support services	27,895,638	20,070,485
Pupil support services	42,498,347	42,764,400
Sites and buildings	47,677,896	57,276,144
Fiscal and other fixed-cost programs	1,823,914	1,760,694
Food Service	20,680,946	20,567,263
Interest and fiscal charges on long-term liabilities	31,665,291	12,844,463
Total expenses	552,595,389	512,444,776
Change in Net Position	47,292,716	58,262,190
Net Position - Beginning, 2025 as restated	23,314,975	11,141,699
Net Position - Ending	$ 70,607,691	$ 69,403,889

* Effective July 1, 2024, the District adopted provisions of GASB Statement No. 101, *Compensated Absences*. As a result of this change in accounting principle, it was not appropriate for the District to restate prior-period information for earlier periods than those presented in the basic financial statements. Therefore, information for the year ended June 30, 2024, was not restated. See Note 14 to the financial statements for further information on the change in accounting principle.

The District's total revenues in governmental activities were $599.9 million for the year ended June 30, 2025, an increase of $29.2 million (5.1%) from 2023-2024 actual revenues of $570.7 million.

For 2024-2025, property taxes and general state and federal aids accounted for 67.8% of total revenue for the year. Approximately 24.9% of the District's revenue came from operating and capital grants. Fees and charges for services accounted for 3.1% of the total revenue, while the remaining 4.2% came from other general revenue, including investment income. The distribution of revenue sources is included in Figure 3 below.

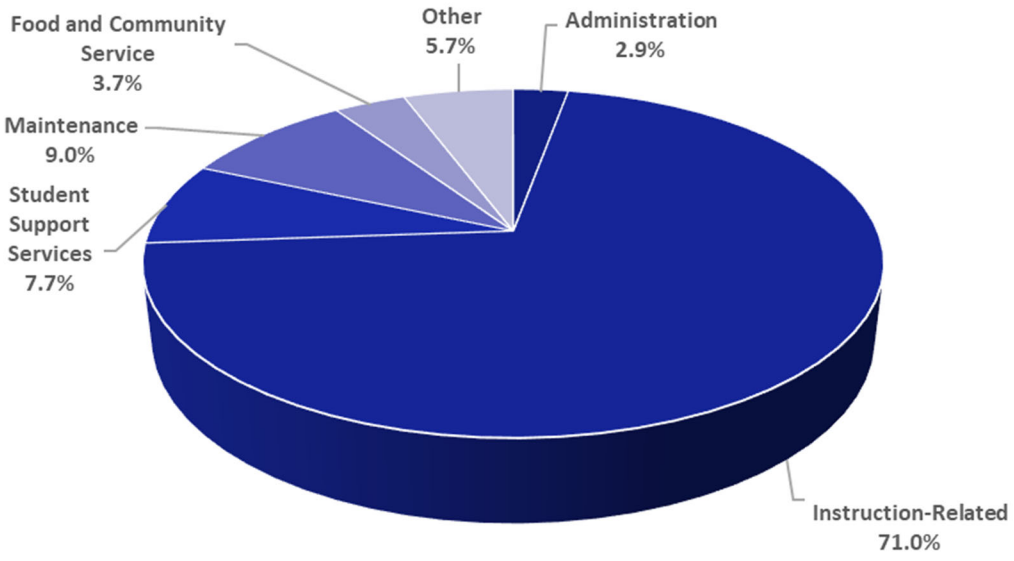
Figure 3
Sources of District's Revenues for Fiscal Year 2025



For 2024-2025, the cost of all governmental programs and services was $552.6 million. This was an increase of $40.1 million (7.8%) from the 2023-2024 total cost of $512.4 million.

As in past years, the bulk of the District's resources (71.1%) were directed to providing instructional services to our students enrolled in regular education, special education, and vocational education programs (including instructional and pupil support). The administrative activities of the District accounted for 2.9% of total costs for the year. Total revenues exceeded expenses, increasing the District's net position by $47.3 million.

Figure 4
District Expenditures for Fiscal Year 2025



The cost of all *governmental* activities for 2024-2025 was $552.6 million. Of this amount, $168.0 million was supported by "charges for services, operating grants, or capital grants" received by the schools.

- A majority of the District's costs were paid for by state taxpayers based on the statewide education aid formula and property taxes paid by district taxpayers.
- The federal and state governments, and other local sources, subsidized certain programs with grants and contributions totaling $149.2 million, or 27.0%, of the total costs for 2024-2025. In addition, state and local sources subsidized general district operations with grants and contributions of $251.6 million, or 45.5%, of the total costs for 2024-2025.
- About 3.4%, or $18.8 million, of costs were paid by the users of the District's programs.
- Finally, $25.4 million of the district revenue came from investment earnings and other general revenue.

Table A-3
Program Expenses and Net Cost of Services

	Total Cost of Services		Percentage	Net Cost of Services		Percentage
	2025	2024	Change	2025	2024	Change
Administration	$ 15,803,392	$ 13,886,755	13.80%	$ 15,801,948	$ 13,885,560	13.80%
District Support Services	15,992,147	26,679,478	-40.06%	15,710,854	26,352,305	-40.38%
Regular Instruction	225,820,745	202,652,658	11.43%	202,605,159	182,249,372	11.17%
Vocational Instruction	6,151,452	6,068,702	1.36%	4,327,823	4,477,366	-3.34%
Special Education Instruction	105,677,067	96,693,929	9.29%	28,714,316	26,925,938	6.64%
Community Education and Services	10,908,554	11,179,805	-2.43%	26,923,169	19,960,973	34.88%
Instructional Support Services	27,895,638	20,070,485	38.99%	2,023,585	4,625,883	-56.26%
Pupil Support Services	42,498,347	42,764,400	-0.62%	43,273,756	52,526,928	-17.62%
Sites and Buildings	47,677,896	57,276,144	-16.76%	1,823,914	1,760,694	3.59%
Fiscal and Other Fixed-Cost Programs	1,823,914	1,760,694	3.59%	10,374,323	9,042,901	14.72%
Food Service	20,680,946	20,567,263	0.55%	1,363,106	1,729,226	-21.17%
Interest and Fiscal Charges on Long-Term Liabilities	31,665,291	12,844,463	146.53%	31,665,291	12,844,463	146.53%
Total expenses	$ 552,595,389	$ 512,444,776		$ 384,607,244	$ 356,381,609	

Financial Analysis of the District's Funds

The financial performance of the District also reflected in its governmental funds. As of June 30, 2025, the District's governmental funds reported total fund balances of $360.0 million, a decrease of $76.1 million, or 17.5%, from last year's ending total fund balances of $436.0 million. This net decrease is chiefly due to capital outlays of $100.8 million as part of the District's Capital Project Referendum that was passed in May of 2023. The district received revenue from the first bond issuance in fiscal year 2024 and has been spending down the building construction fund balance.

Table A-4 below shows the total fund balances of each of the District's governmental funds:

Table A-4
Fund Balance - All Governmental Funds

	2025	2024	Change
General Fund	$ 118,606,858	$ 111,592,049	$ 7,014,809
Food Service Fund	11,539,546	10,171,773	1,367,773
Community Service Fund	4,791,559	4,179,150	612,409
Building Construction Fund	215,775,520	301,930,869	(86,155,349)
Debt Service Fund	9,258,597	8,151,553	1,107,044
	$ 359,972,080	$ 436,025,394	$ (76,053,314)

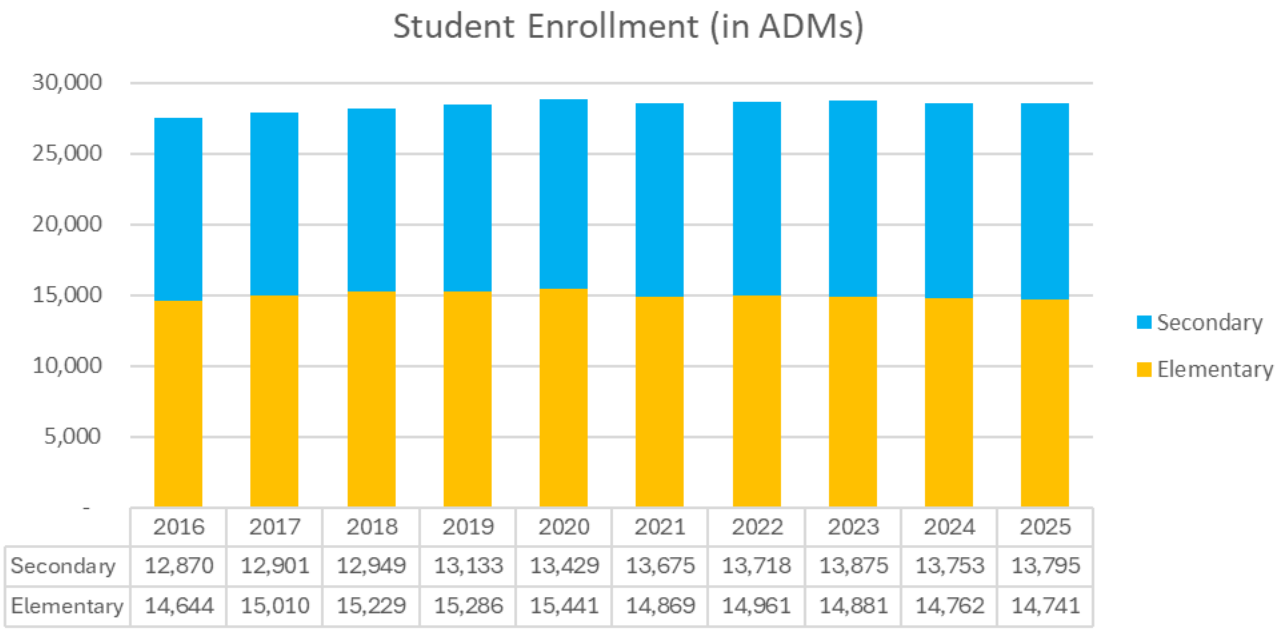
GENERAL FUND

The General Fund is used by the District to record the primary operations of providing education services to students from kindergarten through Grade 12. Pupil transportation activities and capital and major maintenance projects are also included in the General Fund.

Funding for Minnesota school districts is largely driven by enrollment. Over the last five years, the District's enrollment has largely remained flat, except for 2021 which decreased slightly due to the pandemic and 2024 due to a reduction of elementary school students. Based on the results of an updated enrollment projection reviewed by the School Board in December 2024, enrollment was projected to remain stable over the next few years as shown in the introductory section.

The graph below (Figure 5) shows the District's actual average daily membership (ADM) over the last 10 years. ADM for 2024–2025 decreased from the previous year at the kindergarten through elementary levels but increased at the secondary level. Preliminary enrollment data for the 2024-2025 fiscal year shows an increase of 22 ADMs over the 2023-24 total of 28,514.

Figure 5
Average Daily Membership (ADM)



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Secondary	12,870	12,901	12,949	13,133	13,429	13,675	13,718	13,875	13,753	13,795
Elementary	14,644	15,010	15,229	15,286	15,441	14,869	14,961	14,881	14,762	14,741

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Early Childhood and Kindergarten - HC	501	537	571	598	612	516	594	606	343	361
Kindergarten	1,721	1,745	1,826	1,827	1,875	1,598	1,769	1,607	1,868	1,856
Elementary	12,422	12,728	12,832	12,860	12,954	12,755	12,597	12,668	12,551	12,524
Secondary	12,870	12,901	12,949	13,133	13,429	13,675	13,718	13,875	13,753	13,795
	27,513	27,911	28,178	28,418	28,870	28,544	28,679	28,756	28,514	28,536
	0.47%	1.45%	0.95%	0.85%	1.59%	-1.13%	0.47%	0.27%	-0.84%	0.07%
Elementary	14,644	15,010	15,229	15,286	15,441	14,869	14,961	14,881	14,762	14,741
Secondary	12,870	12,901	12,949	13,133	13,429	13,675	13,718	13,875	13,753	13,795

The following schedule presents a summary of General Fund Revenues.

Table A-5
General Fund Revenues

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2025	2024		
Local Property Taxes	$ 120,593,203	$ 115,365,814	$ 5,227,389	4.5%
Other Local Sources	18,476,104	21,162,006	(2,685,902)	-12.7%
State Sources	362,927,436	351,667,492	11,259,944	3.2%
Federal Sources	10,244,030	17,638,833	(7,394,803)	-41.9%
Miscellaneous	173,478	270,817	(97,339)	-35.9%
Total general fund revenues	$ 512,414,251	$ 506,104,962	$ 6,309,289	1.2%

During 2024-2025 the District's total General Fund revenues increased $6.3 million, or 1.2%, from the previous year. The increase was due to the following factors:

- An increase of $5.2 million in property taxes due to the voter approved annual increase in the operating levy.
- State aid for 2024-2025 was $11.3 million more than the previous year. This increase was mainly due to the increases in the per pupil formula amount in state aid.
- Federal aid for 2024-2025 was $7.4 million less than the previous year. This decrease was mainly due to the reduced expenditures in areas funded by federal funds, specifically programs related to the COVID19 pandemic which have since ended.

The following schedule presents a summary of General Fund Expenditures.

Table A-6
General Fund Expenditures

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2025	2024		
Salaries and Benefits	$ 420,074,327	$ 402,021,864	$ 18,052,463	4.5%
Purchased Services	39,712,576	41,476,377	(1,763,801)	-4.3%
Supplies and Materials	19,832,226	14,736,382	5,095,844	34.6%
Capital Expenditures	22,735,817	23,581,240	(845,423)	-3.6%
Other Expenditures	9,282,821	13,531,624	(4,248,803)	-31.4%
Total general fund expenditures	$ 511,637,767	$ 495,347,487	$ 16,290,280	3.3%

Total General Fund expenditures increased $16.3 million or 3.3% from the previous year. The changes in the major expenditure categories include:

- Overall salaries increased by $13.3 million, or 4.6%, which was primarily due to wage increases based on salary settlements and additional staff hired to meet students' educational needs.

  Employee benefits increased $4.7 million, or 4.3%, over the previous year due to additional costs of benefits associated with contract settlements, specifically increases in health insurance, unemployment insurance, and employee pension rates due to higher wages.

- Purchased Services consist of expenditures for fees for service including transportation contracts, postage, utilities, property insurance, maintenance repairs, leases, travel, telephone, and tuition. The District's increase of $2.9 million, or 7.1%, in purchased services was mostly due to increased transportation costs across the District.

- Supplies and Materials increased by $5.1 million, or 34.6%, from the previous year primarily due to the district implementing new state required curriculum district wide in multiple content areas.

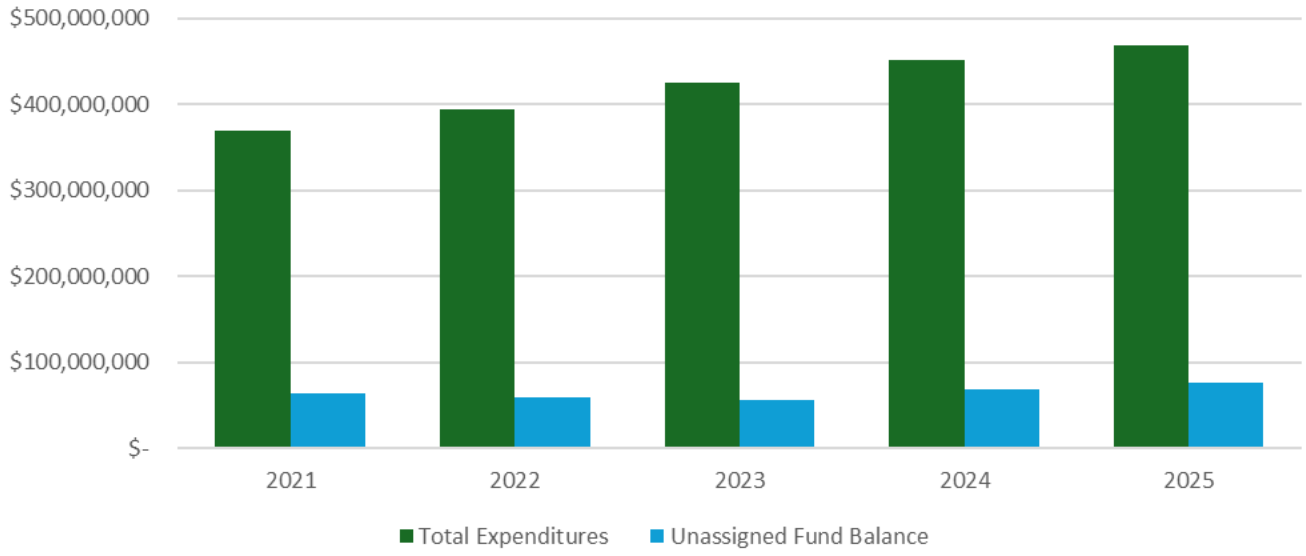
- Capital expenditures decreased $5.5 million, or 23.5% from the previous year, due to the cycle and timing of the district purchasing instructional technology devices.

- Debt service and other expenditures decreased $4.2 million, or 31.4% from the previous year per the debt redemption schedule.

In summary, 2024-2025 General Fund revenues and other financing sources exceeded expenditures and other financing uses by $7.0 million. After deducting statutory restrictions and internal assignments, the unassigned fund balance increased to $76.2 million.

Figure 6 shows the General Fund - Operating Account unassigned fund balance as a percentage of expenditures.

Figure 6 – Unassigned Fund Balance as Percentage of Expenditures – Operating Account



	2021	2022	2023	2024	2025
Unassigned Percentage	17.33%	15.11%	13.03%	15.19%	16.27%
Total Expenditures	$ 369,255,728	$ 393,916,598	$ 425,251,939	$ 451,347,898	$ 468,610,648
Unassigned Fund Balance	$ 63,988,692	$ 59,534,594	$ 55,417,436	$ 68,559,006	$ 76,252,125

The graph, as shown in Figure 6 above, is the single best measure of the District's overall financial health. The unassigned fund balance of $76.2 million in the Operating Account of the General Fund at June 30, 2025, represents 16.3% of annual Operating Account expenditures, or approximately eight weeks of operations, assuming level spending throughout the year.

The District is committed to continuing to provide quality instructional services to our students; the administration and School Board will continue to monitor expenditures and maintain fund balance as prescribed in School Board policy.

General Fund Budgetary Highlights

The District is required to adopt an operating budget prior to the beginning of its fiscal year (July 1) and is referred to as the original budget. Over the course of the year, the District revised its annual operating budget to the appropriate levels. The budget amendments fall into two categories:

1) Implementing budgets for specially funded projects, which include both federal and state grants, adjusting staffing and various instructional allocations to the schools based on actual enrollment and unspent funds carried over from fiscal year 2023-2024.

2) Increase in appropriations for significant unbudgeted costs.

The final budget amounts, as shown in Table A-7 below, include all these adjustments and represent the District's revised estimates for 2024-2025:

Table A-7
General Fund Budget

	Preliminary Budget	Final Budget	Increase (Decrease)	Percent Change
Revenue and Other Financing Sources	$ 493,235,353	$ 510,657,391	$ 17,422,038	3.5%
Expenditures and Other Financing Uses	506,655,641	514,786,547	8,130,906	1.6%
Net Change in Fund Balance	$ (13,420,288)	$ (4,129,156)	$ 9,291,132	-69.2%

While the District's final budget for the General Fund anticipated that expenditures and other financing uses would exceed revenues and other financing sources by $4.1 million (net loss), the actual results for the year show a net gain of $7.0 million. The major factors that had contributed to this variance are as follows:

- Actual revenues and other financing sources were about $8.1 million, or 1.6%, more than expected.
    - State aids received during the year were more than budget by $4.2 million, in part from Special education aid, which was $5.8 million higher than anticipated.
    - Investment earnings were less than budget by $2.0 million due to decreasing interest rates.

- Actual expenditures and other financing uses were $2.9 million, or 0.6% less than budget. There are many factors, both positive and negative, that have contributed to the variance:
    - Actual employee benefits were $1.5 million less than budget. This was mainly due to changes in employee health elections due to insurance premium increases.
    - In 2023-2024, actual salaries were $1.0 million more than budget due to increase wages within updated contracts.
    - The District spent $5.4 million less than budgeted in the areas of purchased services, supplies and materials, and capital related to sites and buildings expenditures.

Food Service Fund

The Food Service Special Revenue Fund revenues for 2024-2025 totaled $22.0 million and expenditures were $20.7 million, resulting in an increase in fund balance of $1.4 million. The June 30, 2025, Food Service Special Revenue Fund balance was at $11.5 million.

The 2024-2025 actual revenues were $2.3 million, or 9.6%, less than the budgeted amount, due to lower than anticipated aid from the state and federal governments and a reduction in the commodities distribution program.

The actual 2024-2025 Food Service Special Revenue Fund expenditures were $2.3 million, or 10.1%, less than the budgeted amount. The variance was caused by lower than budgeted supplies costs and timing adjustments in kitchen renovations and equipment purchases due to lead time and planning delays.

Consistent with the food service comprehensive capital projects plan, the District will continue to use the accumulated fund balance to fund routine equipment purchases and major capital projects.

Community Service Fund

In 2024-2025, the total revenues and other financing sources for the Community Service Special Revenue Fund were $11.6 million and the total expenditures were $11.0 million, resulting in an increase to fund balance of $0.6 million. The Community Service Special Revenue Fund balance as of June 30, 2025, is $4.8 million. Of this amount, $1.4 million is restricted for general community education programs, $1.2 million is restricted for the Early Childhood Family Education Program, $1.6 million is restricted for the School Readiness Program, $0.6 million is restricted for the Adult Basic Education Program, and $0.1 million is restricted for other purposes.

Capital Projects - Building Construction Fund

The Capital Projects – Building Construction Fund expenditures exceeded revenues by $86.2 million for the year ended June 30, 2025, resulting in an ending fund balance of $215.8 million.

Debt Service Fund

Revenues and expenditures for the District's Debt Service Fund are directly tied to the District's bond principal and interest payment needs. For 2024-2025, approximately 97.1% of the District's debt service revenues came from property taxes. The remaining balance came from the state in the form of agricultural market value property tax credits and interest income from short-term investments.

In 2024-2025, the District's total Debt Service Fund revenues exceeded expenditures by $1.1 million.

The June 30, 2025, Debt Service Fund balance totaled $9.3 million.

INTERNAL SERVICE FUNDS

The District maintains three internal service funds at year-end. The Severance Benefits Internal Service Fund is used to fund severance or retirement pay for eligible retirees. For 2024-2025, the revenues for this fund include interest income from short-term investments and contributions paid from the District's governmental funds. The severance payable liabilities for the District on June 30, 2025, totaled $9.2 million, and the net position of the fund was $2.8 million.

The Self-Insured Dental Benefits Internal Service Fund was established to report all activities related to the District's self-insured dental benefits plan. This plan covers all non-bargained staff, as well as principals, building chiefs, and vehicle technicians. The total contributions (both district and employee) and investment earnings for 2024-2025 totaled $0.50 million, and claims paid or accrued totaled $0.48 million, resulting in net position increasing $0.02 million to $0.37 million at year-end.

The Self-Insured Health Benefits Internal Service Fund was established to report all activities related to the District's self-insured health benefits plan, which covers all district employees. The total contributions (both district and employee) to the plan and investment earnings for 2024-2025 totaled $77.7 million, and claims paid or accrued totaled $81.5 million, resulting in net position decreasing by $3.7 million to $6.9 million at year-end.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At year-end, the District has net capital assets of $432.2 million representing a broad range of capital assets as well as leased assets, subscription IT assets, school buildings; athletic facilities; computer, audio-visual, and other equipment for instructional programs (see Table A-8). Total depreciation/amortization expense for the year was $22.1 million.

During 2024-2025, the District invested a total of $14.8 million in furniture and equipment and $94.6 million in buildings and construction in progress. The majority of the capital investment can be attributed to major maintenance and building improvement projects funded by proceeds from the Series 2023A General Obligation Facilities Maintenance and School Building Bonds, which were used to fund several projects across the District.

Table A-8
Capital Assets

	2025	2024
Land	$ 19,625,832	$ 11,966,353
Construction in Progress	101,529,404	19,320,956
Buildings	523,377,988	514,188,125
Improvements	23,002,527	20,949,724
Equipment	84,903,670	72,268,168
Right-to-Use Lease Assets	1,643,538	1,553,517
Right-to-Use Subscription IT Assets	15,897,242	16,544,761
Accumulated Depreciation/Amortization	(337,816,561)	(323,717,244)
Total capital assets	$ 432,163,640	$ 333,074,360

Long-Term Liabilities

At year-end, the District had $397.6 million in bonds, refunding bonds, and certificates of participation outstanding, including unamortized premiums and discounts. This is a decrease of $19.5 million from the previous year, as shown in Table A-9.

- Outstanding bonds and certificates of participation show a decrease of $17.0 million, due to the repayment of debt per the borrowing terms.
- Premiums and discounts on bonds show a decrease of $2.5 million, due to amortization of bond premium.
- During 2024-2025, the District also retired $0.8 million of existing financed purchases principal.
- The District's liabilities for various long-term employee benefits, including pensions, severance, and compensated absences, decreased $82.6 million during 2024-2025, mainly due to the decrease in the District's proportionate share of two statewide pension plan liabilities.

Table A-9
Long-Term Liabilities

	2025	2024	Percentage Change
General Obligation Bonds Payable	$ 358,710,000	$ 372,305,000	-3.65%
Unamortized Bond Premium	15,569,817	18,027,908	-13.63%
Certificates of Participation	23,370,000	26,815,000	-12.85%
Financed Purchases Payable	2,415,889	3,232,106	-25.25%
Lease Liabilities	995,629	978,777	1.72%
Subscription Liabilities	6,528,871	8,839,263	-26.14%
Arbitrage Rebate Liability	6,850,758	4,338,099	57.92%
Net Pension Liability	248,159,981	326,905,273	-24.09%
Net OPEB Liability	-	5,123,878	-100.00%
Severance Benefits Payable	9,175,221	11,109,339	-17.41%
Compensated Absences Payable	53,010,762	49,758,044	6.54%
Total long-term liabilities	$ 724,786,928	$ 827,432,687	
Long-Term Liabilities			
Due Within One Year	$ 64,105,582	$ 28,627,237	
Due in More Than Year	660,681,346	798,805,450	
	$ 724,786,928	$ 827,432,687	

Bond Ratings

The District's general obligation bonds carry a rating of Aa2, affirmed in August 2023 during the preparation for the sale of the 2023A Facilities Maintenance and School Building Bonds.

Limitation on Debt

The state limits the amount of general obligation debt the District can issue up to 15% of actual market value of all taxable property within the District's boundaries. The estimated market value of all taxable property is $26.9 billion for calendar year 2025 and the District's debt limit is $4.0 billion.

The District's outstanding debt is significantly below this limit. The District's outstanding debt as of June 30, 2025, is $373.4 million. The amount that is applicable to the debt limit calculation is $364.2 million (total outstanding debt less Debt Service Fund balance).

Additional details of the District's capital assets and long-term debt activity can be found in the notes to the basic financial statements.

FACTORS BEARING ON THE DISTRICT'S FUTURE

Except for the voter-approved operating referendum and building bond referendum, the District is dependent on the state of Minnesota for most of its revenue. District voters approved an operating levy increase in the 2019 election, providing additional funding to the district beginning in the fiscal year 2020-2021.

In May of 2023, district voters approved a multi-question building bond referendum to build new buildings, make site improvements and building additions throughout the district, and add athletic facilities at each of the District's four comprehensive high schools. As of June 30, 2024, the District has begun the execution of these projects.

At the November 4, 2025, election, the district will hold a referendum to renew the capital projects levy, which provides the district with critical technology equipment and services for both instructional and non-instructional activities.

Since 2011–2012 school year, the state has provided annual increases to the per pupil unit funding for basic general education aid. The basic general education formula allowance for the 2024-2025 school year was $7,281, representing a 2.00% increase from the 2023-2024 fiscal year.

The District welcomes additional funding to meet the growing needs of students in the district. Education communities across the state note the imbalance in the funding levels in comparison to the changes in inflationary, hence the growing requests for additional property tax increases through operating referenda across the state.

The administration appreciates the continued support from the community and is committed to continuing to monitor its spending and striving to maintain sustainable operations while delivering a high standard of education and engagement in academics, athletics, and the arts.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This ACFR is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, Independent School District No. 196, Rosemount-Apple Valley -Eagan Public Schools, 3455 153rd Street West, Rosemount, Minnesota 55068.

Basic Financial Statements
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

Assets	
Cash and cash equivalents	$ 492,417,264
Receivables	
Current property taxes	84,396,000
Delinquent property taxes	802,359
Accounts	1,640,142
Due from other governmental units	49,416,606
Leases	1,031,024
Prepaid items	216,530
Inventories	1,525,853
Cash held with fiscal agent	710,446
Net OPEB asset	6,112,116
	638,268,340
Capital assets	
Capital assets not being depreciated	
Land	19,625,832
Construction in progress	101,529,404
Capital assets, net of accumulated depreciation/amortization	
Buildings and improvements	260,786,836
Land improvements	9,690,968
Furniture and equipment	30,164,932
Right-to-use lease assets	877,625
Right-to-use subscription IT assets	9,488,043
Total capital assets	432,163,640
Total assets	1,070,431,980
Deferred Outflows of Resources	
Other postemployment benefits	2,916,728
Pension plans	72,153,512
Total deferred outflows of resources	75,070,240
Liabilities	
Accounts payable	5,603,652
Due to other governmental units	977,413
Salaries payable	53,256,204
Accrued interest payable	6,719,685
Construction contracts payable	19,879,882
Unearned revenue	14,056,605
Claims incurred but not reported	5,512,676
Long-term liabilities	
Due within one year - other than pensions	64,105,582
Due in more than one year - other than pensions	412,521,365
Due in more than one year - net pension liability	248,159,981
Total liabilities	830,793,045
Deferred Inflows of Resources	
Property taxes levied for subsequent year	151,946,620
Lease related	946,114
Other postemployment benefits	11,189,607
Pension plans	80,019,143
Total deferred inflows of resources	244,101,484
Net Position	
Net investment in capital assets	233,753,554
Restricted for specific purposes	256,048,644
Unrestricted	(419,194,507)
Total net position	$ 70,607,691

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					
Administration	$ 15,803,392	$ 1,444	$ -	$ -	$ (15,801,948)
District support services	15,992,147	281,293	-	-	(15,710,854)
Regular instruction	225,820,745	9,091,156	14,124,430	-	(202,605,159)
Vocational instruction	6,151,452	6,582	1,817,047	-	(4,327,823)
Special education instruction	105,677,067	1,399,703	75,563,048	-	(28,714,316)
Instructional support services	27,895,638	57,580	914,889	-	(26,923,169)
Pupil support services	42,498,347	759,296	39,715,466	-	(2,023,585)
Sites and buildings	47,677,896	585,963	3,818,177	-	(43,273,756)
Fiscal and other fixed-cost programs	1,823,914	-	-	-	(1,823,914)
Food service	20,680,946	1,231,959	9,074,664	-	(10,374,323)
Community education and services	10,908,554	5,368,610	4,176,838	-	(1,363,106)
Interest and fiscal charges on debt	31,665,291	-	-	-	(31,665,291)
Total governmental activities	$ 552,595,389	$ 18,783,586	$ 149,204,559	$ -	(384,607,244)
General Revenues					
Property taxes, levied for general purposes					118,008,871
Property taxes, levied for community education and services					1,891,419
Property taxes, levied for debt service					34,953,281
Aids and payments from state sources					249,990,952
Aids and payments from federal sources					486,412
County apportionment					1,146,065
Unrestricted investment earnings					23,053,687
Gain on disposal of property and equipment					865,086
Miscellaneous revenues					1,504,187
Total general revenues					431,899,960
Change in Net Position					47,292,716
Net Position - Beginning, as previously reported					69,403,889
Adjustments (Note 14)					(46,088,914)
Net Position - Beginning, as restated					23,314,975
Net Position - Ending					$ 70,607,691

Rosemount-Apple Valley-Eagan ISD 196
Governmental Funds
Balance Sheet
June 30, 2025

	Major					Total Governmental Funds	
	General	Food Service	Community Service	Debt Service	Building Construction	2025	2024
Assets							
Cash and investments	$ 178,795,856	$ 9,096,788	$ 7,430,057	$ 25,249,168	$ 235,910,760	$ 456,482,629	$ 518,964,913
Cash held with fiscal agent	188	-	-	-	710,258	710,446	238,984
Receivables							
Current property taxes	64,283,228	-	964,143	19,148,629	-	84,396,000	83,128,002
Delinquent property taxes	637,472	-	10,347	154,540	-	802,359	449,945
Accounts and interest	272,979	-	167,768	-	-	440,747	883,369
Due from other governmental units	45,578,001	3,110,626	530,042	197,937	-	49,416,606	50,297,921
Leases	1,031,024	-	-	-	-	1,031,024	1,203,110
Prepaid items	213,538	-	500	-	2,492	216,530	265,756
Inventories	984,555	541,298	-	-	-	1,525,853	1,481,426
Total assets	$ 291,796,841	$ 12,748,712	$ 9,102,857	$ 44,750,274	$ 236,623,510	$ 595,022,194	$ 656,913,426
Liabilities							
Accounts payable	$ 3,822,706	$ 146,905	$ 248,863	$ -	$ 1,325,543	$ 5,544,017	$ 9,482,542
Due to other governmental units	970,876	4,274	2,263	-	-	977,413	669,949
Salaries and benefits payable	51,444,829	486,210	1,325,165	-	-	53,256,204	50,171,105
Construction contracts payable	357,435	-	-	-	19,522,447	19,879,882	4,313,431
Unearned revenue	197,754	571,777	941,124	-	-	1,710,655	1,725,918
Total liabilities	56,793,600	1,209,166	2,517,415	-	20,847,990	81,368,171	66,362,945
Deferred Inflows of Resources							
Unavailable revenue-property taxes	637,472	-	10,347	154,540	-	802,359	449,945
Property taxes levied for subsequent year	114,825,947	-	1,783,536	35,337,137	-	151,946,620	152,948,916
Lease related	946,114	-	-	-	-	946,114	1,126,226
Total deferred inflows of resources	116,409,533	-	1,793,883	35,491,677	-	153,695,093	154,525,087
Fund Balance							
Nonspendable	1,198,093	541,298	500	-	2,492	1,742,383	1,747,182
Restricted	21,782,510	10,998,248	4,791,059	9,258,597	215,773,028	262,603,442	339,322,487
Assigned	19,374,130	-	-	-	-	19,374,130	26,396,719
Unassigned	76,252,125	-	-	-	-	76,252,125	68,559,006
Total fund balance	118,606,858	11,539,546	4,791,559	9,258,597	215,775,520	359,972,080	436,025,394
Total liabilities, deferred inflows of resources, and fund balance	$ 291,809,991	$ 12,748,712	$ 9,102,857	$ 44,750,274	$ 236,623,510	$ 595,035,344	$ 656,913,426

Total Fund Balances - Governmental Funds	$ 359,972,080
Amounts reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported as assets in the governmental funds.	432,163,640
Long-term assets from other postemployment benefits reported in the governmental activities are not financial resources, and therefore, are not reported in the funds.	6,112,116
Accrued interest payable for long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(6,719,685)
Delinquent property taxes are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	802,359
Internal service funds are used by the District to charge the costs of severance benefits, and the self-insured medical and dental insurance pools. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position.	10,040,548
Deferred outflows and inflows of resources related to pension and OPEB plans are applicable to future periods and, therefore, are not reported in the funds.	(16,138,510)
Long-term liabilities, including bonds payable, bond premiums, certificates of participation, financed purchases payable, leases, subscription liabilities, compensated absences, arbitrage rebate liability, severance benefits payable, and pension liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(715,611,707)
Total Net Position - Governmental Activities	$ 70,620,841

Rosemount-Apple Valley-Eagan ISD 196
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2025

	Major					Total Governmental Funds	
	General	Food Service	Community Service	Debt Service	Building Construction	2025	2024
Revenues							
Local property tax levies	$ 120,593,203	$ -	$ 1,891,419	$ 34,953,281	$ -	$ 157,437,903	$ 134,617,074
Other local and county sources	11,864,298	24,477	4,366,477	-	-	16,255,252	17,206,479
Investment earnings	6,510,082	369,185	266,650	733,065	14,709,956	22,588,938	20,976,647
Rental income	101,724	-	734,058	-	-	835,782	740,585
State sources	362,927,436	11,348,434	4,067,513	326,917	-	378,670,300	366,344,570
Federal sources	10,244,030	9,074,664	109,325	-	-	19,428,019	27,909,460
Sales and other conversion of assets	173,478	1,231,959	1,425	-	-	1,406,862	1,687,084
Total revenues	512,414,251	22,048,719	11,436,867	36,013,263	14,709,956	596,623,056	569,481,899
Expenditures							
Current							
Administration	15,589,653	-	-	-	-	15,589,653	15,218,953
District support services	16,821,646	-	-	-	-	16,821,646	15,910,407
Regular instruction	224,700,071	-	-	-	-	224,700,071	221,696,197
Vocational instruction	6,160,154	-	-	-	-	6,160,154	6,046,910
Special education instruction	103,579,812	-	-	-	-	103,579,812	96,379,273
Community education and service	16,889	-	10,949,972	-	-	10,966,861	11,199,245
Instructional support services	38,259,020	-	-	-	-	38,259,020	28,952,148
Pupil support services	43,710,810	-	-	-	-	43,710,810	42,626,387
Sites and buildings	28,482,101	-	-	-	-	28,482,101	32,090,758
Food service	-	19,619,863	-	-	-	19,619,863	19,091,283
Fiscal and other fixed cost programs	1,823,914	-	-	-	-	1,823,914	2,430,752
Debt service							
Principal	8,626,157	32,379	6,371	13,595,000	68,400	22,328,307	22,698,345
Interest	1,131,723	-	387	21,311,219	-	22,443,329	5,015,253
Capital outlay	22,735,817	1,028,704	20,196	-	100,796,905	124,581,622	44,638,418
Total expenditures	511,637,767	20,680,946	10,976,926	34,906,219	100,865,305	679,067,163	563,994,329
Excess (Deficiency) of Revenues over (under) Expenditures	776,484	1,367,773	459,941	1,107,044	(86,155,349)	(82,444,107)	5,487,570
Other Financing Sources (Uses)							
Transfer in	-	-	152,468	-	-	152,468	146,105
Transfer out	(152,468)	-	-	-	-	(152,468)	(146,105)
Sale of property	865,086	-	-	-	-	865,086	640,186
Insurance recovery	90,815	-	-	-	-	90,815	145,839
Bond proceeds	-	-	-	-	-	-	300,000,000
Bond premium	-	-	-	-	-	-	11,948,501
Subscription based IT arrangements	5,057,085	-	-	-	-	5,057,085	7,719,153
Leases	377,807		-	-	-	377,807	994,841
Total other financing sources (uses)	6,238,325	-	152,468	-	-	6,390,793	321,448,520
Net Change in Fund Balance	7,014,809	1,367,773	612,409	1,107,044	(86,155,349)	(76,053,314)	326,936,090
Fund Balance, Beginning of Year	111,592,049	10,171,773	4,179,150	8,151,553	301,930,869	436,025,394	109,089,304
Fund Balance, End of Year	$ 118,606,858	$ 11,539,546	$ 4,791,559	$ 9,258,597	$ 215,775,520	$ 359,972,080	$ 436,025,394

Net Change in Fund Balances - Total Governmental Funds	$ (76,053,314)
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:	
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities the cost of capital assets is allocated over their estimated useful lives as depreciation/amortization expense.	
Capital outlay	125,954,142
Depreciation/amortization expense	(22,116,294)
The net effect of the disposal of capital assets is to decrease net position.	(4,748,568)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	352,414
In the statement of activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	(3,252,718)
In the statement of activities, OPEB liabilities are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	5,379,992
In the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense. In the governmental funds, however, the contributions are reported as an expense.	7,505,735
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. This amount is the net effect of these differences in the treatment of long-term debt and related items.	14,970,111
Internal service funds are used by the District to charge the costs of the self-insured dental insurance pool. The net revenue of the internal service fund is reported in the governmental activities.	(685,634)
Change in Net Position of Governmental Activities	$ 47,305,866

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Local property tax levies	$ 120,407,512	$ 120,407,512	$ 120,593,203	$ 185,691
Other local and county sources	7,719,877	11,280,298	11,864,298	584,000
Investment earnings	-	8,500,000	6,510,082	(1,989,918)
Rental income	-	-	101,724	101,724
State sources	354,665,865	358,681,173	362,927,436	4,246,263
Federal sources	10,378,125	10,985,610	10,244,030	(741,580)
Sales and other conversion of assets	63,974	62,798	173,478	110,680
Total revenues	493,235,353	509,917,391	512,414,251	2,496,860
Expenditures				
Current				
Administration	14,544,448	16,753,155	15,589,653	1,163,502
District support services	16,369,681	17,087,389	16,821,646	265,743
Regular instruction	224,812,119	226,131,226	224,700,071	1,431,155
Vocational instruction	6,308,217	6,210,718	6,160,154	50,564
Special education instruction	105,922,990	105,549,965	103,579,812	1,970,153
Community education and service	2,268	2,268	16,889	(14,621)
Instructional support services	38,130,214	39,398,983	38,259,020	1,139,963
Pupil support services	42,368,050	43,345,704	43,710,810	(365,106)
Sites and buildings	26,757,683	26,598,712	28,482,101	(1,883,389)
Fiscal and other fixed cost programs	2,050,118	1,870,118	1,823,914	46,204
Debt Service				
Principal	9,075,178	9,298,678	8,626,157	672,521
Interest	963,336	963,336	1,131,723	(168,387)
Capital outlay	19,351,339	21,386,436	22,735,817	(1,349,381)
Total expenditures	506,655,641	514,596,688	511,637,767	2,958,921
Excess (Deficiency) of Revenues over (under) Expenditures	(13,420,288)	(4,679,297)	776,484	(462,061)
Other Financing Sources (Uses)				
Transfer out	-	(189,859)	(152,468)	37,391
Sale of property	-	690,000	865,086	175,086
Insurance recovery	-	50,000	90,815	40,815
Subscription based IT arrangements	-	-	5,057,085	5,057,085
Leases	-	-	377,807	377,807
Total Other Financing Sources (Uses)	-	550,141	6,238,325	5,688,184
Net Change in Fund Balance	$ (13,420,288)	$ (4,129,156)	7,014,809	$ 5,226,123
Fund Balance, Beginning of Year			111,592,049	
Fund Balance, End of Year			$ 118,606,858	

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Other local and county sources	$ -	$ -	$ 24,477	$ 24,477
Investment earnings	9,180	350,000	369,185	19,185
State sources	11,023,462	11,826,795	11,348,434	(478,361)
Federal sources	8,535,229	10,200,628	9,074,664	(1,125,964)
Sales and other conversion of assets	574,576	2,004,399	1,231,959	(772,440)
Total revenues	20,142,447	24,381,822	22,048,719	(2,333,103)
Expenditures				
Current				
Food Services				
Salaries and wages	4,924,389	5,015,111	5,445,740	(430,629)
Employee benefits	1,971,327	1,871,521	1,800,924	70,597
Purchased services	816,000	915,000	697,184	217,816
Supplies and materials	10,327,778	11,974,622	11,194,483	780,139
Other expenditures	670,450	670,450	481,532	188,918
Capital outlay	1,523,600	2,564,350	1,028,704	1,535,646
Debt Service				
Principal	-	-	32,379	(32,379)
Total expenditures	20,233,544	23,011,054	20,680,946	2,330,108
Net Change in Fund Balance	$ (91,097)	$ 1,370,768	1,367,773	$ (2,995)
Fund Balance, Beginning of Year			10,171,773	
Fund Balance, End of Year			$ 11,539,546	

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Local property tax levies	$ 1,797,889	$ 1,797,889	$ 1,891,419	$ 93,530
Other local and county sources	4,202,824	4,327,718	4,366,477	38,759
Investment earnings	-	300,000	266,650	(33,350)
Rental income	550,000	544,450	734,058	189,608
State sources	3,937,335	3,873,978	4,067,513	193,535
Federal sources	103,250	101,772	109,325	7,553
Sales and other conversion of assets	1,000	1,750	1,425	(325)
Total revenues	10,592,298	10,947,557	11,436,867	489,310
Expenditures				
Current				
Community education and services				
Salaries and wages	7,507,946	7,720,106	7,906,038	(185,932)
Employee benefits	2,659,436	2,610,381	2,766,470	(156,089)
Purchased services	(278,068)	(399,126)	(416,857)	17,731
Supplies and materials	405,431	441,501	383,664	57,837
Other expenditures	407,484	307,598	310,657	(3,059)
Capital outlay	8,200	23,200	20,196	3,004
Debt Service				
Principal	2,091	5,091	6,371	(1,280)
Interest and fiscal charges	150	150	387	(237)
Total expenditures	10,712,670	10,708,901	10,976,926	(268,025)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,372)	238,656	459,941	221,285
Other Financing Sources				
Transfer in	179,244	189,859	152,468	(37,391)
Net Change in Fund Balance	$ 58,872	$ 428,515	612,409	$ 183,894
Fund Balance, Beginning of Year			4,179,150	
Fund Balance, End of Year			$ 4,791,559	

	Governmental Activities - Internal Service Funds
Assets	
Cash and cash equivalents	$ 35,934,635
Accounts receivable	1,199,395
Total assets	37,134,030
Liabilities	
Current	
Accounts payable	59,635
Claims incurred but not reported	5,512,676
Severance benefits payable	1,440,937
Unearned revenue	12,345,950
	19,359,198
Long-term	
Severance benefits payable	7,734,284
Total liabilities	27,093,482
Net Position	
Unrestricted	$ 10,040,548

	Governmental Activities - Internal Service Funds
Operating Revenues	
Contributions from Governmental Funds	$ 78,691,561
Deductions	
Self-Insured Benefits	80,852,755
Operating Loss	(2,161,194)
Nonoperating Revenue	
Investment income	1,475,560
Change in Net Position	(685,634)
Net Position, Beginning of Year	10,726,182
Net Position, End of Year	$ 10,040,548

	Governmental Activities - Internal Service Funds
Operating Activities	
Receipts from contributions	$ 77,492,166
Payments for severance, OPEB, and self-insured claims	(82,133,489)
Net cash used for operating activities	(4,641,323)
Net Cash from Investing Activity	
Investment income	1,475,560
Net Change in Cash and Cash Equivalents	(3,165,763)
Cash and Cash Equivalents, July 1	39,100,398
Cash and Cash Equivalents, June 30	$ 35,934,635
Reconciliation of Operating Loss to	
Net Cash Used for Operating Activities	
Operating Activities	
Operating loss	$ (2,161,194)
Changes in assets and liabilities	
Accounts receivable	(1,199,395)
Accounts payable	(774,937)
Claims incurred but not reported	607,936
Severance benefits payable	(1,934,118)
Unearned revenue	820,385
Net cash used for operating activities	$ (4,641,323)

	OPEB Trust Fund
Assets	
Investments	$ 65,529,246
Net Position	
Restricted	$ 65,529,246

	OPEB Trust Fund
Additions	
Earnings on investments	$ 5,370,673
OPEB contribution	4,701,642
Total additions	10,072,315
Deductions	
Benefits paid to plan members	4,701,642
Net Change in Net Position	5,370,673
Net Position, Beginning of Year	60,158,573
Net Position, End of Year	$ 65,529,246

Notes to the Basic Financial Statements
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


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Note 1 - Summary of Significant Accounting Policies

A. Organization

Independent School District No. 196 ("the District") was formed and operates pursuant to applicable Minnesota laws and statutes. The District is governed by a School Board elected by voters of the District. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

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

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit include whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial burden or benefit with the potential component unit or is fiscally depended upon by the potential component unit.

Based on these criteria, there are no organizations considered to be component units of the District.

C. Government-Wide Financial Statement Presentation

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

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

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

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available. For capital assets that can be specifically identified with, or allocated to functional areas, depreciation expense is included as a direct expense in the functional areas that utilize the related capital assets. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

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

The fiduciary fund is presented in the fiduciary fund financial statement. The District has one type of fiduciary fund, pension (or other benefit) trust. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, this fund is excluded from the government-wide statements.

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

Revenue Recognition - Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to Minnesota Statutes. Federal revenue is recorded in the year in which the related expenditure is made. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Recording of Expenditures - Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, severance, postemployment benefits, and pensions, are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the District the right to use leased assets, are reported as expenditures in the governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

The fiduciary fund financial statement is reported using the economic resources measurement focus and the accrual basis of accounting as described earlier in these notes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the District's internal service fund is receipts from participants. Operating expenses for the internal service fund includes payments for insurance claims and administration. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Description of Funds

The existence of the various district funds has been established by the 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

General Fund - The general fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities, equipment purchases, and health and safety projects. The District's Student Activity Funds are under board control and are reported in the general fund.

Food Service - Special Revenue Fund - The Food Service Fund is used to account for food service revenues and expenditures, with revenue primarily coming from meal sales to students and state and federal meal reimbursements.

Community Service - Special Revenue Fund - The Community Service Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services. The primary source of revenue is user fees related to these programs.

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

Building Construction Fund - The Building Construction Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

Proprietary Fund

Internal Service Fund - Internal Service Funds are used to account for the financial resources used for the District's self-insurance of the employee dental and health insurance programs as well as the District's severance benefits. As proprietary funds the internal service funds employ the economic resources measurement focus and are accounted for on the accrual basis.

Fiduciary Funds

OPEB Trust Fund - The Other Postemployment Benefit Trust Fund is used to account for resources set aside and held in an irrevocable trust arrangement for postemployment benefits.

E. Other Significant Accounting Policies

Budgeting

The School Board adopted annual budgets for the General Fund (including separate budgets for the Operating, Pupil Transportation, and Capital Expenditure Accounts), Food Service Special Revenue, Community Service Special Revenue, Capital Projects -Building Construction, and Debt Service Funds. The budget for each fund is prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. All appropriations lapse at year-end.

Cash and Investments

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund. Earnings from the investments of the Capital Projects - Building Construction Fund, the Debt Service Fund, and all trust funds are allocated directly to those funds/accounts.

Cash and investments include balances held in segregated accounts established for specific purposes. In the Capital Projects - Building Construction Fund, this represents capital lease proceeds held by a trustee available for the renovation of an elementary school.

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

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

The District categorizes its fair value measurements within the fair value hierarchy established by U.S. GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Receivables

Accounts receivable represent amounts receivable from individuals, firms, and corporations for goods and services furnished by the District. Amounts are shown net of any allowance for uncollectibles. No allowances for uncollectibles have been recorded. The only receivables not expected to be fully collected within one year are property taxes receivable.

Lease receivables are recorded by the District as the present value of future lease payments expected to be received from the lessee during the lease term, reduced by any provision for estimated uncollectible amounts. Lease receivables are subsequently reduced over the life of the lease as cash is received in the applicable reporting period. The present value of future lease payments to be received are discounted based on the interest rate the District charges the lessee.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Inventories

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

Property Taxes

The majority of district revenue is determined annually by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the “tax shift,” which periodically changes the District’s recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year’s levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. The remaining portion of the taxes collectible in 2025 is recorded as deferred inflows of resources (property taxes levied for subsequent year).

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

Current property taxes receivable is the uncollected portion of the taxes levied in 2024 and collectible in 2025. This levy is offset with a deferred inflow of resources for property taxes levied for a subsequent year. Delinquent taxes receivable includes the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for delinquent taxes not received within 60 days after year-end in the fund financial statements.

Capital Assets

Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historic cost is not available. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would have been paid to acquire an asset with equivalent service potential on the date of the donation. The District maintains a threshold level of $5,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 3 to 50 years. Land and construction in progress are not depreciated.

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

Right to use leased assets are recognized at the lease commencement date and represent the District's right to use an underlying asset for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to please the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful live of the underlying asset using the straight-line method. The amortization period varies from 2 to 7 years.

Right to use subscription IT assets are recognized at the subscription commencement date and represent the District's right to use the underlying IT asset for the subscription term. Right to use subscription IT assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right to use subscription IT assets are amortized over the shorter of the subscription term or useful live of the underlying asset using the straight-line method. The amortization period varies from 2 to 9 years.

Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, 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.

Lease liabilities represent the District's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments is discounted based on a borrowing rate determined by the District.

Subscription liabilities represent the District's obligation to make subscription payments arising from the subscription contract. Subscription liabilities are recognized at the subscription commencement date based on the present value of future subscription payments expected to be made during the subscription term. The present value of subscription payments is discounted based on a borrowing rate determined by the District.

The District is required to perform a periodic arbitrage rebate and yield restricting compliance computation for the proceeds of certain debt issuances. If the computation results in an arbitrage rebate liability, it is presented in the government-wide statement of net position and the effect of the change in liability is shown as an increase or decrease to interest expense.

Compensated Absences Payable

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

Vacation

Twelve-month employees are allowed to accrue vacation leave at varying amounts each year and accumulate over time. Employees are compensated for unused vacation leave upon termination of their employment with the District.

Sick Leave

The District's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the District and, upon separation from service, no monetary obligation exists unless collectively bargained contract terms provide for unused sick leave to be factored into the payment of severance benefits as described in the following paragraphs. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

Severance Benefits

The District provides lump sum severance benefits to eligible employees in accordance with provisions of certain collectively bargained contracts. Eligibility is based on years of service and/or minimum age requirements. Additionally, certain severance benefits are calculated by converting a portion of an eligible employee's unused accumulated sick leave. Severance benefits for any individual cannot exceed one year's salary.

Members of certain employee groups may also elect to receive district matching contributions paid into a tax-deferred matching contribution plan established under Internal Revenue Code (IRC) Section 403(b). The amount of any severance benefits due to an individual is reduced by the total matching contributions made by the District to such a plan over the course of that individual's employment. If the District's 403(b) matching contributions for an individual employee exceed the severance benefits due that individual, the excess would then reduce any OPEB (described later in these notes) earned by that individual.

Severance benefits are required to be paid out within 30 days following the effective date of retirement. Severance benefits for eligible teachers are paid into a postretirement, healthcare savings plan administered by the Minnesota State Retirement System. For other employees, severance benefits are paid into a pay deferral plan or healthcare savings plan as directed by the individual retirees.

The District has established a separate Internal Service Fund to account for its severance benefits liability. Severance benefits payable, along with any related benefit costs, are accrued in the government-wide and proprietary fund financial statements as they are earned, and it becomes probable they will vest at some point in the future.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measure the net OPEB liability, 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 OPEB 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. Additional information can be found in Note 10.

Pensions

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

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 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. Additional information can be found in Note 11.

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.

Risk Management

General Insurance - The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which it carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three years. There were no significant reductions in the District's insurance coverage in fiscal year 2025.

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. Under these plans, the internal service funds provide coverage to participating employees and their dependents for various dental and healthcare costs as described in the plan.

The District made 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 of that loss can be reasonably estimated. Liabilities include an amount 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 take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

Deferred Outflows of Resources

In addition to assets, the statement of financial 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 on the government-wide statement of net position. Deferred outflows of resources related to other postemployment benefits consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenditures in future years. Deferred outflows of resources related to pension plans consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenses in future years.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position 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 four types of items that qualify for reporting in this category. The first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied, and is reported as a deferred inflow of resources in both the government-wide statement of net position and the governmental funds balance sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. The third item is deferred inflows related to pension and OPEB activity as a result of various estimate differences that will be recognized as expenses in future years, reported in the government-wide statement of net position. The final item is deferred inflows related to leases where the District is the lessor and is reported in the general fund and statement of net position. The deferred inflows of resources related to leases are recognized as an inflow of resources (revenue) on the straight-line basis over the term of the lease.

Unearned Revenue

Unearned revenues are those in which resources are received by the District before it has a legal claim to them. The District has reported unearned revenues for prepaid General Fund and Community Service Fund revenues and school lunch balances for students in the Food Service Fund.

Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the District's government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets. Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." The District's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

- Nonspendable fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.

- Restricted fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.

- Committed fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board. A committed fund balance cannot be a negative number. As of June 30, 2025, the District does not have any committed fund balance.

- Assigned fund balance amounts are comprised of unrestricted funds constrained by the school district's intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district's intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance. The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The board also delegates the power to assign fund balances to the following: the Superintendent and the Assistant Superintendent. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board. An assigned fund balance cannot be a negative number.

- Unassigned fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned. The school district will strive to maintain a minimum unassigned General Fund balance of at least 5% of the district's General Fund operating budget.

Comparative Data

The basic financial statements include certain prior year summarized comparative information in total but not at the level of detail required for a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Adoption of New Accounting Standard

As of July 1, 2024, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. The effect of the implementation of this standard on beginning net position is disclosed in Note 14.

As of July 1, 2024, the District adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires management to evaluate whether there are risks related to a government's vulnerabilities due to certain concentrations or constraints that require disclosure. There was no effect of the implementation of this standard on disclosures during the year.

Note 2 - Stewardship, Compliance, and Accountability

Expenditures in Excess of Appropriations

Budget control for the fund is established by its total appropriations. The Community Service Fund had expenditures exceeding appropriations in the amount of $268,025 for the year ended June 30, 2025. These over expenditures were funded by greater than expected revenues and existing fund balance.

Note 3 - Deposits and Investments

Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the District's School Board. All such depositories are members of the Federal Reserve System.

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

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

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

At June 30, 2025, all deposits were insured or collateralized by securities held by the District's agent in the District's name.

Concentration of Credit Risk – The District maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per depositor, per insured bank, for each account ownership category. At June 30, 2025, the District did not have any deposits in excess of FDIC-insured limits.

Investments

The following are considered the most significant risks associated with investments:

Credit Risk - Investments - Minnesota Statutes authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, bankers' acceptances, certain repurchase agreements and commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record.

Custodial Credit Risk - Investments - For an investment, custodial risk is the risk that, in the event of failure of the counterparty, the School District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The School District's investment policy requires that brokers provide insurance to cover balances held in each investment account. As of June 30, 2025, the investment balances were fully covered by insurance for each brokerage firm. The investments in the Minnesota School District Liquid Asset Fund and MNTrust are not subject to the credit risk classifications as noted in paragraph 9 of GASB Statement No. 40.

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

Concentration of Credit Risk - Investments - The District places no limit on the amount that the District may invest in any one issuer. Currently, the District did not have investments with any issuer which individually comprised more than 5% of total investments.

Fair Value Measurements - 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 investment policies do not limit the maturities of investments; however, when purchasing investments, the District considers such things as interest rates and cash flow needs. The credit ratings and maturities of the District's investments measured at amortized cost at June 30, 2025, are as follows:

	Credit Rating	Amortized Cost	Maturity Duration in Years			No Maturities
			< 1	1 - 5	6 -10	
MSDLAF+ Liquid Class	AAAm	$ 53,627,133	$ -	$ -	$ -	$ 53,627,133
MSDLAF+ Max Class	AAAm	46,408,917	-	-	-	46,408,917
MSDLAF TERM	N/A	41,050,000	41,050,000	-	-	-
MNTrust Investment Pool	AAAm	49,659,409	-	-	-	49,659,409
Total Investments at Amortized Cost		$ 190,745,459	$ 41,050,000	$ -	$ -	$ 149,695,459

The Minnesota School District Liquid Asset Fund (MSDLAF) is an external investment pool not registered with the Securities Exchange Commission (SEC). The Liquid Class has no redemption requirements while the Max Class may not be redeemed for at least 14 days and a 24-hour hold is placed on redemption requests. The MNTrust Investment Shares portfolio is an external investment pool, and its investments are valued at amortized cost.

The credit ratings and maturities of the District's investments measured at fair value at June 30, 2025, are as follows:

	Rating	Fair Value	Maturity Duration in Years			No Maturities
			< 1	1 - 5	6 -10	
U.S. Treasury Notes	AA+/Aa1	$ 93,361,472	$ 93,361,472	$ -	$ -	$ -
Commercial Paper	A1+/P1	13,918,736	13,918,736	-	-	-
Commercial Paper	A1/P1	63,863,548	63,863,548	-	-	-
Corporate Bonds	A1+/P1	13,797,394	13,797,394	-	-	-
Corporate Bonds	A1/P1	56,352,912	56,352,912	-	-	-
Corporate Bonds	A1/NA	7,869,304	7,869,304			
Total Investments at Fair Value		$ 249,163,366	$ 249,163,366	$ -	$ -	$ -

Investments Held in Other Postemployment Benefit Trust

The following investments are held within the other postemployment benefit trust. The funds are invested in accordance with the investment policy adopted by the District for the OPEB Trust. State statute does not limit the allowable investments for OPEB trust assets.

The credit ratings and maturities of the OPEB trust investments measured at fair value and amortized cost at June 30, 2025, are as follows:

	Credit Rating	Fair Value	Maturity Duration in Years				No Maturities
			< 1	1 - 5	6 -10	>10	
U.S. Treasuries with Maturities at Purchase of Greater Than 1 Year	N/A	$ 17,250,051	$ 245,683	$ 1,813,134	$ 4,311,565	$ 10,879,669	$ -
Mortgage Backed Securities	AAA	1,967,780	-	1,235,689	-	732,091	-
Corporate Bonds	AAA/AA+	300,906	-	-	300,906	-	-
Corporate Bonds	AA3/AA-	1,188,261	-	417,999	307,617	462,645	-
Corporate Bonds	AA3/A	204,724	-	-	204,724	-	-
Corporate Bonds	AA2/AA-	291,612	-	291,612	-	-	-
Corporate Bonds	A3/A-	803,262	-	299,433	503,829	-	-
Corporate Bonds	A3/BBB+	244,808	-	244,808	-	-	-
Corporate Bonds	A2/A+	424,737	-	424,737	-	-	-
Corporate Bonds	A2/A	602,332	-	-	456,437	145,895	-
Corporate Bonds	A2/A-	292,812	292,812	-	-	-	-
Corporate Bonds	A2/BBB+	292,761	-	292,761	-	-	-
Corporate Bonds	A1/A+	249,900	249,900	-	-	-	-
Corporate Bonds	A1/A	964,989	-	-	357,865	607,124	-
Corporate Bonds	A1/A-	664,470	-	434,333	-	230,137	-
Corporate Bonds	BAA3/BBB	480,150	-	-	255,653	224,497	-
Corporate Bonds	BAA2/BBB	1,381,405	372,570	248,645	760,190	-	-
Corporate Bonds	BAA1/BBB+	1,448,635	-	752,269	-	696,366	-
Corporate Bonds	BAA1/BBB	447,426	-	-	447,426	-	-
Equities	N/A	31,623,113	-	-	-	-	31,623,113
Real Estate Investment Trusts	N/A	100,179	-	-	-	-	100,179
Real Asset Funds	N/A	2,897,276	-	-	-	-	2,897,276
Total		$ 64,121,589	$ 1,160,965	$ 6,455,420	$ 7,906,212	$ 13,978,424	$ 34,620,568
		Amortized Cost					
Money Markets	N/A	$ 1,407,657					

Fair Value Measurements

The District uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The District follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the District has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 - Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 - Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 - Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity's own assumptions about the assumptions market participants and would use in pricing the asset.

Assets of the District measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
U.S. Treasury Notes	$ 93,361,472	$ -	$ -	$ 93,361,472
Corporate Bonds	78,019,610	-	-	78,019,610
Equities	77,782,284	-	-	77,782,284
Total	$ 249,163,366	$ -	$ -	$ 249,163,366
Investments Measured at Amortized Cost				190,745,459
				$ 439,908,825

Assets of the OPEB Trust measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
U.S. Treasuries with Maturities at Purchase of Greater Than 1 Year	$ 17,250,051	$ -	$ -	$ 17,250,051
Mortgage Backed Securities	1,967,780	-	-	1,967,780
Corporate Bonds	10,283,190	-	-	10,283,190
Equities	31,623,113	-	-	31,623,113
Real Estate Investment Trusts (REITs)	-	100,179	-	100,179
Real Asset Funds	-	2,897,276	-	2,897,276
Total	$ 61,124,134	$ 2,997,455	$ -	$ 64,121,589
Investments Measured at Amortized Cost				1,407,657
				$ 65,529,246

Deposits and investments are included on the basic financial statements as follows:

Cash and Cash Equivalents - Statement of Net Position	$ 492,417,264
Cash with Fiscal Agent - Statement of Net Position	710,446
Cash and Cash Equivalents - Fiduciary Fund	65,529,246
	$ 558,656,956

Note 4 - Due from Other Governmental Units

Amounts receivable from other governments as of June 30, 2025, include:

Fund	Federal	State	Other	Total
Major Funds				
General	$ 1,929,997	$ 42,706,041	$ 941,963	$ 45,578,001
Food service	1,306,797	1,803,829	-	3,110,626
Community service	28,456	491,610	9,976	530,042
Debt service	-	32,692	165,245	197,937
	$ 3,265,250	$ 45,034,172	$ 1,117,184	$ 49,416,606

Note 5 - Capital Assets

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

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Capital Assets Not Being Depreciated				
Land	$ 11,966,353	$ 7,659,479	$ -	$ 19,625,832
Construction in progress	19,320,956	102,906,162	20,697,714	101,529,404
Total capital assets, not being depreciated	31,287,309	110,565,641	20,697,714	121,155,236
Capital Assets Being Depreciated/Amortized				
Buildings and improvements	514,188,125	12,405,886	3,216,023	523,377,988
Furniture and equipment	72,268,168	14,782,605	2,147,103	84,903,670
Land improvements	20,949,724	2,052,803	-	23,002,527
Right-to-use leased assets	1,553,517	378,233	288,212	1,643,538
Right-to-use subscription IT assets	16,544,761	5,057,085	5,704,604	15,897,242
Total capital assets being depreciated/amortized	625,504,295	34,676,612	11,355,942	648,824,965
Less Accumulated Depreciation/Amortization for				
Buildings and improvements	252,219,109	13,048,668	2,676,625	262,591,152
Furniture and equipment	52,069,802	4,809,087	2,140,151	54,738,738
Land improvements	12,713,014	598,545	-	13,311,559
Right-to-use leased assets	725,397	328,727	288,211	765,913
Right-to-use subscription IT assets	5,989,922	3,331,267	2,911,990	6,409,199
Total accumulated depreciation/amortization	323,717,244	22,116,294	8,016,977	337,816,561
Net capital assets, depreciated/amortized	301,787,051	12,560,318	3,338,965	311,008,404
Total capital assets, net	$ 333,074,360	$ 123,125,959	$ 24,036,679	$ 432,163,640

Depreciation/amortization expense for the year ended June 30, 2025 was charged to the following functions/programs:

Administration	$ 24,012
District support services	745,520
Regular instruction	5,351,708
Vocational education instruction	250
Special education instruction	40,700
Pupil support services	1,794,249
Sites and buildings	14,159,855
Total depreciation/amortization expense	$ 22,116,294

Note 6 - Leases

Lease Receivables

The District has accrued a receivable for leases of certain real property under long-term, noncancelable lease agreements. The remaining receivable for these leases was $1,031,024 for the year ended June 30, 2025. Deferred inflows related to these leases were $946,114 as of June 30, 2025. Interest revenue recognized on these leases was $28,390 for the year ended June 30, 2025. Principal receipts of $66,262 were recognized during the fiscal year. The interest rate on the leases was 2.40%. Final receipt is expected in fiscal year 2039.

Total future minimum lease payments to be received under lease agreements are as follows:

Years Ending June 30,	Long-Term Lease Receivable	
	Principal	Interest
2026	$ 68,435	$ 23,929
2027	72,505	22,269
2028	66,227	20,571
2029	57,893	19,311
2030	60,769	17,922
2031 - 2035	346,230	66,404
2036 - 2039	358,965	20,855
	$ 1,031,024	$ 191,261

Leases Payable

The District has entered into various lease agreements for office technology equipment, vehicles, and fiber optic cables. The District is required to make principal and interest payments through fiscal year 2032. Lease payments are made from the general and community service funds. The lease liability was valued using discount rates of 2.40%-4.99%. For lease agreements with no stated interest rate, the District's incremental borrowing rate was used. Payments of principal and interest for the leases are made from the General, Food Service, and Community Service Funds.

The future principal and interest lease payments as of June 30, 2025, were as follows:

Years Ending June 30,	Principal	Interest
2026	$ 346,295	$ 21,028
2027	336,782	14,724
2028	266,727	9,196
2029	35,953	577
2030	3,923	299
2031 - 2032	5,949	359
	$ 995,629	$ 46,183

Note 7 - Subscription-Based Information Technology Arrangements (SBITAs)

The District entered into various SBITA contracts for the use of various educational and administrative software and online subscriptions. The District is required to make principal and interest payments through fiscal year 2030. The subscription liability was valued using a discount rate of 2.5% based on the District's incremental borrowing rate at the inception of the subscriptions. Payments of principal and interest for the SBITAs are made from the General, Food Service, and Building Construction Fund.

Remaining principal and interest payments on subscriptions are as follows:

Years Ending June 30,	Principal	Interest
2026	$ 2,045,159	$ 184,769
2027	2,315,655	113,659
2028	1,382,050	56,949
2029	660,435	22,398
2030	125,572	5,887
	$ 6,528,871	$ 383,662

Note 8 - Long-Term Liabilities

Changes in long-term liabilities during the year ended June 30, 2025 are as follows:

	Balance July 1, 2024, as restated	Additions	Deletions	Balance June 30, 2025	Due Within One Year
Bonds Payable	$ 372,305,000	$ -	$ 13,595,000	$ 358,710,000	$ 19,320,000
Unamortized Bond Premium	18,027,908	-	2,458,091	15,569,817	2,458,090
Certificates of Participation	26,815,000	-	3,445,000	23,370,000	3,565,000
Financed Purchases Payable	3,232,106	-	816,217	2,415,889	699,838
Leases	978,777	378,233	361,381	995,629	346,295
Subscription Liabilities	8,839,263	5,057,085	7,367,477	6,528,871	2,045,159
Arbitrage Rebate Liability	4,338,099	2,512,659	-	6,850,758	-
Compensated Absences*	49,758,044	3,252,718	-	53,010,762	34,230,263
Severance Benefits Payable*	11,109,339	-	1,934,118	9,175,221	1,440,937
	$ 495,403,536	$ 11,200,695	$ 29,977,284	$ 476,626,947	$ 64,105,582

*The roll-forward schedule only reports the net change in the compensated absences liability.

Bonds Payable

Following is a summary of bonds payable as of June 30, 2025:

Bond Description	Final Maturity	Interest Rate	Original Principal	Outstanding Balance
General Obligation School Building Bonds, Series 2016A	2030	1.00-5.00%	$ 112,150,000	$ 58,710,000
General Obligation Facilities Maintenance and School Building Bonds, Series 2023A	2044	4.00-5.00%	300,000,000	300,000,000
				$ 358,710,000

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

Certificates of Participation

Following is a summary of certificates of participation as of June 30, 2025:

Certification of Participation Description	Final Maturity	Interest Rate	Original Principal	Outstanding Balance
Certificates of Participation, Series 2010A	2026	2.00 - 3.38%	$ 2,705,000	$ 220,000
Certificates of Participation, Series 2013B	2029	2.00 - 4.00%	13,710,000	4,270,000
Certificates of Participation, Series 2020A	2030	2.00 - 4.00%	8,960,000	4,850,000
Certificates of Participation, Series 2021A	2031	1.20 - 3.00%	9,005,000	5,700,000
Certificates of Participation, Series 2022B	2037	3.00 - 5.00%	9,775,000	8,330,000
				$ 23,370,000

The District issued certificates of participation of $2,705,000 in October 2010 to finance the purchase and renovation of a building. This debt requires semiannual principal and interest payments of varying amounts (at rates ranging from 2.0% to 3.38%) for 15 years, maturing in April 2026. These certificates are being repaid from the General Fund.

The District issued certificates of participation of $13,710,000 in December 2013 to finance the construction of a new Early Childhood/Adult Education facility. This debt requires semiannual principal and interest payments of varying amounts (at rates ranging from 2.0% to 4.0%) for 15 years, maturing in February 2029. These certificates are being repaid from the General Fund.

The District issued certificates of participation of $8,960,000 in May 2020 to finance the construction of artificial turf athletic fields at Eagan and Rosemount High Schools. This debt requires semiannual principal and interest payments of varying amounts (at rates ranging from 2.0% to 4.0%) for 10 years, maturing in February 2030. These certificates are being repaid from the General Fund.

The District issued certificates of participation of $9,005,000 in March 2021 to finance the construction of artificial turf athletic fields at Apple Valley and Eastview High Schools. This debt requires semiannual principal and interest payments of varying amounts (at rates ranging from 1.2% to 3.0%) for 10 years, maturing in April 2031. These certificates are being repaid from the General Fund.

The District issued certificates of participation of $9,775,000 in March 2022 to finance the acquisition of an existing facility to provide instructional services for early childhood students and an alternative learning center site. This debt requires semiannual principal and interest payments of varying amounts (at rates ranging from 3.0% to 5.0%) for 15 years, maturing in April 2037. These certificates are being repaid from the General Fund.

Financed Purchases Payable

The District has purchased various assets through financed purchase agreements. Annual principal and interest on these arrangements is paid from the General Fund.

Following is a summary of direct borrowing payable as of June 30, 2025:

Direct Borrowing Description	Final Maturity	Original Principal	Outstanding Balance
ALC, Transition Plus, Pathways Building	2027	$ 5,028,875	$ 803,404
Parkview Additions	2030	4,200,000	1,612,485
			$ 2,415,889

Remaining principal and interest payments on long-term debt are as follows:

Years Ending June 30,	Bonds Payable		Certificates of Participation	
	Principal	Interest	Principal	Interest
2026	$ 19,320,000	$ 15,583,400	$ 3,565,000	$ 742,313
2027	12,775,000	14,617,400	3,475,000	609,363
2028	13,365,000	13,978,650	3,605,000	476,425
2029	14,425,000	13,428,600	3,725,000	355,325
2030	16,360,000	12,953,150	2,665,000	247,235
2031-2035	90,465,000	53,243,000	4,690,000	607,030
2036-2040	99,285,000	30,932,200	1,645,000	74,400
2041-2044	92,715,000	9,362,400	-	-
	$ 358,710,000	$ 164,098,800	$ 23,370,000	$ 3,112,091

Years Ending June 30,	Financed Purchases Payable		Total	
	Principal	Interest	Principal	Interest
2026	$ 699,838	$ 64,679	$ 23,584,838	$ 16,390,392
2027	720,679	43,837	16,970,679	15,270,600
2028	322,380	26,990	17,292,380	14,482,065
2029	331,906	17,463	18,481,906	13,801,388
2030	341,086	7,543	19,366,086	13,207,928
2031-2035	-	-	95,155,000	53,850,030
2036-2039	-	-	100,930,000	31,006,600
2041-2044	-	-	92,715,000	9,362,400
	$ 2,415,889	$ 160,512	$ 384,495,889	$ 167,371,403

Leases

The District leases office technology equipment, vehicles, and fiber optic cables for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through 2032. See Note 6 for further information.

Subscription Liabilities

The District has contracts for the use of software and online subscriptions that expire at various dates through 2030. See Note 7 for further information.

Arbitrage Rebate Liability

The District has performed an arbitrage rebate and yield restriction compliance computation for the proceeds of the General Obligation Facilities Maintenance and School Building Bonds, Series 2023A, resulting in an arbitrage rebate liability as of June 30, 2025. Payment for the accrued liability will be due during fiscal year 2029 from the debt service fund.

Compensated Absences

Compensated absences payable consists of estimated future use of sick leave and accumulated vacation benefits as discussed in Note 1.

Severance Benefits Payable

Severance benefits payable consists of vested severance balances as discussed in Note 1.

Note 9 - Self-Insurance

The District is self-insured with respect to health and dental insurance costs. Terms of the plan include a stop-loss provision, which limits the District's liability. The following is the activity for the year ended June 30, 2025:

Claims incurred but not reported at beginning of year	$ 4,904,740
Claims incurred	81,929,264
Claims paid	(81,321,328)
Claims incurred but not reported at end of year	$ 5,512,676

Note 10 - Other Post-Employment Benefits

A. Plan Description

The District operates and administers a single employer defined benefit other postemployment benefit plan (the Plan) that provides health insurance to eligible employees and their spouses through the District's self-insured health insurance plan. Benefit and eligibility provisions are established through contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements. The Plan does not issue a publicly available financial report.

Plan membership as of the July 1, 2024 valuation date is as follows:

Inactive employees or beneficiaries currently receiving benefit payments	175
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	3,856
	4,031

B. Benefits Provided

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

Retirees of the District who have reached age 55 and 3 years of service for superintendent, directors/cabinet, principals, administrators, assistant administrators, and teachers or 5 years of service for all other employees have the option under state law to continue their medical insurance coverage through the District from the time of retirement until the employee reaches the age of eligibility for Medicare. All retirees must have reached age 55 with 3 years of service. Retirees have access to medical insurance with monthly blended premiums of $919 for single and $2,046 for employee +1 coverage. Retiring superintendent, directors/cabinet, and principals have access to dental insurance with monthly blended premium of $48 for single and $128 for family coverage until Medicare eligibility. Retiring superintendent, directors/cabinet, principals, administrators and assistant administrators have access to life insurance with a blended premium per thousand per month of $0.059 to age 70.

Certain contract groups are eligible for subsidized benefits as follows:

Superintendent and Directors/Cabinet –For retirees reaching age 55 with 10 years of service, the District will provide full medical and dental premium coverage until Medicare eligibility for the retiree and his/her spouse.

Principal – For retirees reaching age 55 with 15 years of service and 5 years as a principal, the District will provide medical insurance contribution same as actives plus $50 per month until Medicare eligibility, dental insurance contribution same as actives until Medicare eligibility, and, for those retiring prior to July 1, 2022, the full cost of term life insurance up to the salary amount at termination through age 65. Board contribution as of the July 1, 2024 valuation is up to $928 ($1,002 effective July 1, 2025) per month for single coverage and $2,060 ($2,225 effective July 1, 2025) towards employee + 1 premium for medical insurance.

Administrators and Assistant Administrators – For retirees reaching age 55 with 15 years of service, the District will provide up to $2,218 per month for those retiring after June 30, 2024, and $2,385, per month for those retiring after June 30, 2025, toward medical and dental insurance premiums until Medicare eligibility.

Teachers– For retirees reaching age 55 with 15 years of service or 30 years of service with no age requirement, the District will make a lump-sum contribution to the employee's health care savings plan equal to 25 days of pay multiplied by their daily rate of pay at retirement, plus an additional $12,000 ($6,000 for those on job share), less any matching contributions made by the District to the retiree's 403(b) plan over the course of that individual's employment, to the extent that such 403(b) contributions exceed any severance (as described earlier in these notes) earned by the individual.

C. Funding Policy

The District has assets designated for OPEB. These assets are in a qualified irrevocable trust which is included as a fiduciary fund in these financial statements. The District's investment policy is to follow state statutes as listed in Note 3. The District is assumed to make no future contributions to the trust. Benefit payments equal to the annual direct subsidy plus implicit subsidy are assumed to be made from the trust. Contribution requirements are also established through contractual agreements with employee groups. The eligibility for, amount of, duration of, and District's contribution to the cost of the benefits provided varies by contract and date of retirement.

D. Net OPEB Asset

The District's net OPEB asset of $6,112,116 was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of July 1, 2024.

E. Actuarial Assumptions

The total OPEB liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	Service graded table
Discount Rate	5.40 percent
Investment Rate of Return	5.60 percent, net of OPEB plan investment expenses
Healthcare Cost Trend Rates	6.25 percent, grading to 5.00 percent over 5 years then to 4.00 percent over the next 48 years
Retiree Plan Participation	
Pre-65 subsidy available	
Teachers	45%
All others	100%
Pre-65 subsidy not available	45%
Percent of Married Retirees Electing Spouse Coverage	
Spouse subsidy available	100%
Spouse subsidy not available	
Males	25%
Females	15%

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 inputs from a variety of published sources of historical and projected future financial data. The salary scales used to value GASB 74/75 liabilities are similar to the tables used to value pension liabilities for Minnesota school district employees. The rates for TRA eligible employees are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018 and a study of economic assumptions dated November 2017. The rates for other employees are based on the Public Employees Retirement Association of Minnesota most recent four-year experience study for the General Employees Plan completed in 2019 and a review of the inflation assumption. The retirement and withdrawal assumptions used to value GASB 74/75 liabilities are similar to those used to value pension liabilities for Minnesota school district employees. The rates are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018.

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

Plan Provisions

- The Teachers' employer contributions to the Tax-Deferred Matching Plan were updated. Note: The matching contributions are not included in the GASB 75 liabilities in this report, but they are used to offset GASB 75 subsidized benefits.
- The District no longer pays life insurance premiums for Principals retiring after 7/1/2022.

Assumptions

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The discount rate was changed from 4.90% to 5.40%.

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

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

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Fixed Income	40%	2.00%
Domestic Equity	20%	8.00%
International Equity	20%	8.00%
Real Estate	10%	8.00%
Other	10%	8.00%
	100%	

F. Discount Rate

The discount rate used to measure the total OPEB liability was 5.40%. The projection of cash flows used to determine the discount rate assumed that the District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

G. Changes in the Net OPEB Liability (Asset)

	Increase (Decrease)		
	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2024	$ 62,076,919	$ 56,953,041	$ 5,123,878
Changes from the Prior Year			
Service Cost	3,822,211	-	3,822,211
Interest Cost	3,115,245	-	3,115,245
Assumption Changes	(906,044)	-	(906,044)
Plan Changes	(29,027)	-	(29,027)
Employer Contributions	-	4,701,642	(4,701,642)
Projected Investment Return	-	3,368,880	(3,368,880)
Difference between Expected and Actual Experience	(3,960,532)	2,001,793	(5,962,325)
Other adjustments	-	3,205,532	(3,205,532)
Benefit Payments	(4,701,642)	(4,701,642)	-
Total Net Changes	(2,659,789)	8,576,205	(11,235,994)
Balances at June 30, 2025	$ 59,417,130	$ 65,529,246	$ (6,112,116)

The measurement date of the net OPEB asset was June 30, 2025; the date of the actuarial valuation on which the total OPEB liability is based was July 1, 2024.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of changes in the District's net OPEB liability and related ratios, presented as required supplementary information following the notes to the financial statements, presents multiple year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits will be displayed.

H. Sensitivity of the Net OPEB Liability (Asset) to Changes in Discount Rate and the Healthcare Cost Trend Rates

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Discount Rate	4.40%	5.40%	6.40%
Net OPEB Liability (Asset)	$ (2,395,820)	$ (6,112,116)	$ (9,633,959)

The following presents the net OPEB liability (asset) of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using a healthcare cost trend rate one percentage point lower and one percentage point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Trend Rate	Selected Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
Medical Trend Rate	5.25%, decreasing to 4.00% over 5 years then to 3.00% over the next 48 years	6.25%, decreasing to 5.00% over 5 years then to 4.00% over the next 48 years	7.25%, decreasing to 6.00% over 5 years then to 5.00% over the next 48 years
Net OPEB Liability (Asset)	$ (10,265,408)	$ (6,112,116)	$ (1,291,374)

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

For the year ended June 30, 2025, the District recognized OPEB expense of $3,386,854. At June 30, 2025, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability Gains	$ -	$ 8,431,852
Assumption Changes	2,916,728	1,978,654
Investment Gains	-	779,101
	$ 2,916,728	$ 11,189,607

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

Years Ended June 30,	OPEB Expense Amount
2026	$ 277,674
2027	(1,643,720)
2028	(1,798,734)
2029	(1,445,960)
2030	(1,045,591)
Thereafter	(2,616,548)

J. OPEB Plan Fiduciary Plan

Detailed information about the OPEB plan's fiduciary net position is available in a separately issued OPEB financial report.

Note 11 - Defined Benefit Pension Plans

Substantially all employees of the District are required by state law to belong to defined benefit, multi-employer, cost-sharing pension plans administered by the Public Employees' Retirement Association (PERA) or the Teachers' Retirement Association (TRA), both of which are administered on a state-wide basis.

For the year ended June 30, 2025, the District reported its proportionate share of deferred outflows of resources, net pension liabilities, deferred inflows of resources, and pension expense for each of the plans as follows:

	Deferred Outflows of Resources	Net Pension Liability	Deferred Inflows of Resources	Pension Expense (Income)
PERA	$ 9,235,497	$ 29,387,063	$ 19,497,775	$ 1,607,332
TRA	62,918,015	218,772,918	60,521,368	15,399,870
Total all plans	$ 72,153,512	$ 248,159,981	$ 80,019,143	$ 17,007,202

Disclosures relating to these plans are as follows:

Public Employees Retirement Association (PERA)

A. Plan Descriptions

The District participates in the General Employees Retirement Plan, a cost-sharing multiple-employer defined benefit pension plan 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 the plan's financial reporting requirements. The General Employees Retirement Plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code.

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.

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

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

C. Contribution Rate

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 Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2025 and the District was required to contribute 7.50 percent for General Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2025, were $5,301,051. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At June 30, 2025, the District reported a liability of $29,387,063 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 $759,889.

District's proportionate share of net pension liability	$ 29,387,063
State of Minnesota's proportionate share of the net pension liability associated with the District	759,889
Total	$ 30,146,952

The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.7949 percent at the end of the measurement period and 0.7874 percent for the beginning of the period.

For the year ended June 30, 2025, the District recognized pension expense of $1,607,332 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized $20,372 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual $16 million contribution.

During the plan year ended June 30, 2024, the State of Minnesota contributed $170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the $170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized $1,352,077 for the year ended June 30, 2025, as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

At June 30, 2025, the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 2,758,199	$ -
Changes in actuarial assumptions	145,137	11,045,836
Net difference between projected and actual earnings on pension plan investments	-	7,790,616
Changes in proportion	1,031,110	661,323
Contributions paid to PERA subsequent to the measurement date	5,301,051	-
Total	$ 9,235,497	$ 19,497,775

The $5,301,051 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	Pension Expense Amount
2026	$ (8,110,033)
2027	(1,714,409)
2028	(3,486,544)
2029	(2,252,343)

E. 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 Allocations	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	5.10%
International Equity	16.5%	5.30%
Private Markets	25.0%	5.90%
Fixed Income	25.0%	0.75%
Total	**100.0%**	

F. Actuarial Methods and Assumptions

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

Inflation is assumed to be 2.25 percent for the General Employees Plan.

Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.0 percent after 27 years of service.

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

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed 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 2024:

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

G. Discount Rate

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

H. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability for the plan 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:

Sensitivity Analysis
Net Pension Liability (Asset) at Different Discount Rates

	General Employees Fund	
1% Lower	6.00%	$ 64,186,077
Current Discount Rate	7.00%	$ 29,387,063
1% Higher	8.00%	$ 761,702

I. Pension Plan Fiduciary Net Position

Detailed information about the 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.

Teachers Retirement Association (TRA)

A. Plan Descriptions

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

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

B. 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 Benefits

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

With these provisions:

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

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

or

Tier II Benefits

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

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.

C. Contribution Rate

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for the fiscal year 2025 for coordinated were 7.75% for the employee and 8.75% for the employer. Basic rates were 11.25% for the employee and 12.75% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2025 were $20,924,106. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Actuarial Assumptions

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

Key Methods and Assumptions Used in Valuation of Total Pension Liability	
Actuarial Information	
Experience Studies	August 2, 2023 (demographic and economic assumptions)*
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 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	1.0% for January 2019 through January 2023, then increasing by 0.1% 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.
Healthy 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	PubT-2010 (A) Contingent Surviver Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Disabled Retirees	PubNS-2010 Disabled Retiree Mortality Table, male rates set forward 1 year and femail 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 actuary.

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

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

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	4.36%
International Equity	16.5%	5.28%
Private Markets	20.0%	6.70%
Fixed Income	25.0%	2.03%
Unallocated Cash	5.0%	2.92%
	100.0%	

Changes in actuarial assumptions since the 2023 valuation

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

E. Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2024 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

F. Net Pension Liability

On June 30, 2025, the District reported a liability of $218,772,918 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. District proportionate share was 3.4429 percent at the end of the measurement period and 3.4262 percent for the beginning of the year.

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

District's proportionate share of net pension liability	$ 218,772,918
State's proportionate share of the net pension liability associated with the District	14,308,485
Total	$ 233,081,403

For the year ended June 30, 2025, the District recognized pension expense of $15,399,870. It also recognized $175,037 as a decrease to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2024, the State of Minnesota contributed $176 million to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the $176 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized $6,605,240 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

On June 30, 2025, 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 experience	$ 10,357,877	$ 2,790,814
Net difference between projected and actual investment earnings on pension plan ivestments	-	29,960,096
Changes of assumptions	21,059,621	26,089,263
Changes in proportion	10,576,411	1,681,195
District's contributions to TRA subsequent to the measurement date	20,924,106	-
Total	$ 62,918,015	$ 60,521,368

The $20,924,106 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

Other amounts reported as deferred outflows and inflows of resources related to TRA pensions will be recognized in pension expense as follows:

Years Ended June 30,	Pension Expense Amount
2026	$ (11,232,555)
2027	22,436,518
2028	(13,723,053)
2029	(12,760,729)
2030	(3,247,640)

G. Pension Liability Sensitivity

The following presents the District's proportionate share of 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.

Sensitivity of Net Pension Liability (NPL)
to Changes in the Discount Rate

1% decrease (6.00%)	Current (7.00%)	1% increase (8.00%)
$ 385,271,906	$ 218,772,918	$ 81,740,299

H. Pension Plan Fiduciary Net Position

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

Note 12 - Interfund Transfers

The District had the following interfund transfers:

Transfer In	Amount	Transfer Out	Amount
Community Service	$ 152,468	General Fund	$ 152,468

The District transferred $152,468 to the Community Service Fund to fund a shortfall in preschool screening.

Note 13 - Fund Balance and Net Position

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties.

Restricted and Assigned fund balances at year-end are as follows:

Restricted for Student Activities - Represents the resources available for the extracurricular activity funds raised by students.

Restricted for Capital Projects Levy - Represents available resources dedicated for capital projects.

Restricted for Literacy Incentive Aid – Represents the amount of school funding dedicated to aiding schools to increase testing results in third and fourth grade.

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

Restricted for Community Education - Represents accumulated resources available to provide general community education programming.

Restricted for Early Childhood and Family Education Programs - Represents accumulated resources available to provide services for early childhood and family education programming.

Restricted for School Readiness - Represents accumulated resources available to provide school readiness programming.

Restricted for Adult Basic Education - Represents available resources available for activities involving Adult Basic Education.

Restricted for Teacher Compensation for READ Act Training - Represents available resources available for teacher compensation for READ Act training.

Restricted for Long-Term Facility Maintenance - Represents resources available to be used for long-term facilities maintenance projects in accordance with the District's 10-year plan.

Restricted for Student Support Personnel – Represents state aids available for increasing FTEs of licensed school counselors, psychologists, social workers, and nurses.

Restricted for Medical Assistance - Represents resources available to be used for Medical Assistance expenditures.

Assigned for Site Carryover - Represents dollars assigned for unspent site supply allocations.

Assigned for Subsequent Year Budget Deficit - Represents dollars assigned to fund budgeted deficits in the subsequent year.

Assigned for Miscellaneous Budget Carryover – Represents dollars assigned for miscellaneous carryovers.

Restricted for Community Service – Represents available resources available for the community service fund.

Restricted for Food Service – Represents available resources for the food service fund.

Restricted for Building Construction – Represents available resources for the building construction fund.

Restricted for Debt Service – Represents available resources for the debt service fund.

Certain portions of fund balances are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties.

The following is a summary of fund balances as of June 30, 2025:

	General	Food Service	Community Service	Building Construction	Debt Service	Totals
Nonspendable						
Inventories	$ 984,555	$ 541,298	$ -	$ -	$ -	$ 1,525,853
Prepaid items	213,538	-	500	2,492	-	216,530
Total nonspendable	1,198,093	541,298	500	2,492	-	1,742,383
Restricted						
Student activities	328,406	-	-	-	-	328,406
Capital projects levy	7,069,601	-	-	-	-	7,069,601
Literacy incentive aid	2,674,049	-	-	-	-	2,674,049
Operating capital	6,988,044	-	-	-	-	6,988,044
Community education	-	-	1,416,654	-	-	1,416,654
Early childhood and family education	-	-	1,197,426	-	-	1,197,426
School readiness	-	-	1,556,493	-	-	1,556,493
Adult basic education	-	-	564,899	-	-	564,899
Teacher comp READ Act	420,964	-	-	-	-	420,964
Food service	-	10,998,248	-	-	-	10,998,248
Community service	-	-	55,587	-	-	55,587
Capital projects	-	-	-	195,030,237	-	195,030,237
Debt service	-	-	-	-	9,258,597	9,258,597
Long-term facilities maintenance	2,705,813	-	-	20,742,791	-	23,448,604
Student support personnel	498,469	-	-	-	-	498,469
Medical assistance	1,097,164	-	-	-	-	1,097,164
Total restricted	21,782,510	10,998,248	4,791,059	215,773,028	9,258,597	262,603,442
Assigned						
Site operating budget carryover	10,109,864	-	-	-	-	10,109,864
Subsequent year budget deficit	4,753,029	-	-	-	-	4,753,029
Site miscellaneous budget carryover	4,511,237	-	-	-	-	4,511,237
Total assigned	19,374,130	-	-	-	-	19,374,130
Unassigned	76,252,125	-	-	-	-	76,252,125
Total fund balance	$ 118,606,858	$ 11,539,546	$ 4,791,559	$ 215,775,520	$ 9,258,597	$ 359,972,080

On the statement of net position, the District presents net position representing the District's net investment in capital assets. This amount is calculated as follows:

Capital Assets, Net of Accumulated Depreciation/Amortization	$ 432,163,640
Unexpended Bond Proceeds	235,910,760
Bonds Payable at June 30	(358,710,000)
Certificates of Participation at June 30	(23,370,000)
Financed Purchase Payable at June 30	(2,415,889)
Leases at June 30	(995,629)
Subscription Liabilities at June 30	(6,528,871)
Unamortized Bond Premium at June 30	(15,569,817)
Arbitrage Rebate Liability at June 30	(6,850,758)
Construction Contracts Payable	(19,879,882)
Net Investment in Capital Assets	$ 233,753,554

Note 14 - Change in Accounting Principle

As of July 1, 2024, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. Therefore, compensated absences liability was increased by $46,088,914 as of July 1, 2024. The effect of this change in accounting principle is described in the table below.

	July 1, 2024, As Previously Reported	Change in Accounting Principle	July 1, 2024, As Restated
Government-Wide			
Governmental Activities	$ 69,403,889	$ (46,088,914)	$ 23,314,975

Note 15 - Flexible Benefit Plan

The District offers its employees a flexible benefit plan which is classified as a "cafeteria plan" (the Plan) under § 125 of the IRC (which includes pretax insurance premiums, unreimbursed medical expenses, and dependent care expenses). All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pretax dollars withheld from payroll checks to the Plan. Payments are made from the Plan to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the participant.

Before the beginning of the Plan year, which is from July 1 to June 30, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants' annual contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

The Plan is being administered by an independent contract administrator. The unreimbursed medical expense and dependent care expense portions of the Plan were recorded in the Employee Benefit Trust Fund. However, the health insurance premium reimbursements were accounted for in the District's operating funds.

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

Note 16 - Commitments and Contingencies

Federal and State Revenue

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.

Construction Commitments

The District has active construction projects as of June 30, 2025. The projects include AVHS window rehabilitation, District hardscape projects, District carpeting projects, HL/SHMS ceiling renovations, AVHS roof rehab, Elementary #20 construction, and Dakota Ridge addition with construction costs of $101,529,404 reported as construction in progress with remaining commitments of $300,155,367 as of June 30, 2025. Projects are expected to be completed through Fall of 2027.

Litigation and Potential Exposure

In the ordinary course of its operations, the District is party to legal proceedings as a plaintiff or defendant. The financial impact of remaining actions is not determinable at June 30, 2025, but, in the opinion of management and legal counsel, the ultimate disposition of any or all of these proceedings will not have a material effect on the District's financial position.

Required Supplementary Information
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196

Schedule of Changes in the District's Net OPEB Liability and Related Ratios, Last 10 Fiscal Years*

	2025	2024	2023	2022	2021	2020	2019	2018
Service Cost	$ 3,822,211	$ 3,879,351	$ 3,878,225	$ 3,588,552	$ 3,150,709	$ 3,167,572	$ 3,075,313	$ 2,665,745
Interest	3,115,245	2,908,809	3,046,738	3,131,848	2,929,263	2,810,239	2,847,687	2,777,088
Assumption Changes	(906,044)	(593,888)	2,020,290	1,917,624	(1,376,215)	-	1,583,799	-
Plan Changes	(29,027)	-	(420,502)	-	(183,686)	-	(179,505)	-
Differences Between Expected and Actual Experience	(3,960,532)	-	(5,437,880)	-	(2,119,363)	-	(5,324)	-
Benefit Payments	(4,701,642)	(4,206,800)	(2,564,399)	(2,778,866)	(3,701,408)	(3,643,391)	(4,783,071)	(4,405,513)
Net Change in Total OPEB Liability	(2,659,789)	1,987,472	522,472	5,859,158	(1,300,700)	2,334,420	2,538,899	1,037,320
Total OPEB Liability - Beginning	62,076,919	60,089,447	59,566,975	53,707,817	55,008,517	52,674,097	50,135,198	49,097,878
Total OPEB Liability - Ending (a)	$ 59,417,130	$ 62,076,919	$ 60,089,447	$ 59,566,975	$ 53,707,817	$ 55,008,517	$ 52,674,097	$ 50,135,198
Plan Fiduciary Net Position								
Contributions-Employer	$ 4,701,642	$ 1,206,800	$ -	$ -	$ -	$ 3,643,391	$ 2,283,071	$ 58,362,417
Projected Investment Return	3,368,880	4,849,665	3,052,738	(6,059,314)	9,663,992	2,903,606	3,028,266	-
Differences Between Expected and Actual Experience	2,001,793	-	101,857	-	-	-	-	-
Benefit Payments	(4,701,642)	(4,206,800)	(2,564,399)	(2,778,866)	(3,701,408)	(3,643,391)	(4,783,071)	(4,405,513)
Other Changes	3,205,532	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	8,576,205	1,849,665	590,196	(8,838,180)	5,962,584	2,903,606	528,266	53,956,904
Total Fiduciary Net Position - Beginning	56,953,041	55,103,376	54,513,180	63,351,360	57,388,776	54,485,170	53,956,904	-
Total Fiduciary Net Position - Ending (b)	$ 65,529,246	$ 56,953,041	$ 55,103,376	$ 54,513,180	$ 63,351,360	$ 57,388,776	$ 54,485,170	$ 53,956,904
District's Net OPEB Liability - Ending (a) - (b)	$ (6,112,116)	$ 5,123,878	$ 4,986,071	$ 5,053,795	$ (9,643,543)	$ (2,380,259)	$ (1,811,073)	$ (3,821,706)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	110.29%	91.75%	91.70%	91.52%	117.96%	104.33%	103.44%	107.62%
Covered Payroll	$ 291,733,150	$ 266,975,848	$ 259,199,852	$ 242,463,437	$ 235,401,395	$ 221,133,728	$ 214,673,522	$ 207,060,884
District's Net OPEB Liability as a Percentage of Covered Payroll	-2.10%	1.92%	1.92%	2.08%	-4.10%	-1.08%	-0.84%	-1.85%

*GASB Statements No. 74/75 require ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Schedule of District OPEB Contributions
Last 10 Fiscal Years*

	2025	2024	2023	2022	2021	2020	2019	2018
Actuarially Determined Contribution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in Relation to The Actuarially Determined Contribution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contribution Deficiency (Excess)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered Payroll	$ 291,733,150	$ 266,975,848	$ 259,199,852	$ 242,463,437	$ 235,401,395	$ 221,133,728	$ 214,673,522	$ 207,060,884
Contributions as A Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*GASB Statements No. 74/75 require ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Valuation Date	July 1, 2024
Inflation	2.50 percent
Investment Rate of Return	5.60 percent, net of investment expenses
Discount Rate	5.40 percent
Healthcare Cost Trend Rates	6.50% in 2024 grading to 5.00% over 6 years and then to 4.00% over the next 48 years.
Mortality	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
Actuarial Cost Method	Entry Age, level percentage of pay.
Amortization Method	Average of expected remaining service on a closed basis for differences between expected and actual experience and assumption changes. Closed five-year period for differences between expected and actual asset returns.

2025 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The discount rate was changed from 4.90% to 5.40%.

Changes in Plan Provisions

- The Teachers' employer contributions to the Tax-Deferred Matching Plan were updated. Note: The matching contributions are not included in the GASB 75 liabilities in this report, but they are used to offset GASB 75 subsidized benefits.
- The District no longer pays life insurance premiums for Principals retiring after 7/1/2022.

2024 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 4.70% to 4.90%.

Changes in Plan Provisions

- None

2023 Changes

Changes in Actuarial Assumptions

- The health care trend rates, mortality tables, salary increase rates for non-teachers, withdrawal rates, and retirement rates were updated.
- The discount rate was changed from 4.90% to 4.70%.

Changes in Plan Provisions

- The employer contributions to the Tax-Deferred Matching Plan increased for Teachers. This benefit is not included in the GASB 75 liability, but it is used to offset the Teachers' health care savings plan lump sum under GASB 75.

2022 Changes

Changes in Actuarial Assumptions

- The expected long-term investment return was changed from 6.00% to 5.90%.
- The discount rate was changed from 2.80% to 4.00%.

Changes in Plan Provisions

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

2021 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service and contract group.
- The expected long-term investment return was changed from 4.00% to 6.00%.
- The discount rate was changed from 2.60% to 2.80%.

Changes in Plan Provisions

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

2020 Changes

Changes in Actuarial Assumptions

- The expected long-term investment return was changed from 4.30% to 4.00%.
- The discount rate was changed from 3.30% to 2.60%.

Changes in Plan Provisions

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

2019 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The expected long-term investment return was changed from 5.20% to 4.30%.
- The discount rate was changed from 3.80% to 3.30%.

Changes in Plan Provisions

- The new superintendent does not have a subsidized post-employment benefit.

Schedule of Employer's Share of Net Pension Liability
Last 10 Fiscal Years

Pension Plan	Measurement Date	Employer's Proportion (Percentage) of the Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated With District (b)	Total (d) (a+b)	Employer's Covered Payroll (e)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll (a/e)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
PERA	6/30/2015	0.7836%	$ 40,610,219	N/A	$ 40,610,219	$ 46,021,245	88.2%	78.2%
PERA	6/30/2016	0.7610%	61,789,425	$ 806,952	62,596,377	47,231,887	130.8%	68.9%
PERA	6/30/2017	0.7588%	48,441,291	609,138	49,050,429	48,849,901	99.2%	75.9%
PERA	6/30/2018	0.7609%	42,211,612	1,384,512	43,596,124	51,294,453	82.3%	79.5%
PERA	6/30/2019	0.7483%	41,371,831	1,285,874	42,657,705	52,812,080	78.3%	80.2%
PERA	6/30/2020	0.7648%	45,853,255	1,413,980	47,267,235	54,420,467	84.3%	79.1%
PERA	6/30/2021	0.7370%	31,473,202	961,118	32,434,320	52,020,160	60.5%	87.0%
PERA	6/30/2022	0.8041%	63,684,985	1,866,887	65,551,872	60,313,733	105.6%	76.7%
PERA	6/30/2023	0.7874%	44,030,526	1,213,760	45,244,286	59,007,394	74.6%	83.1%
PERA	6/30/2024	0.7949%	29,387,063	759,889	30,146,952	67,256,853	43.7%	89.1%
TRA	6/30/2015	3.1326%	$ 193,782,291	$ 23,768,953	$ 217,551,244	$ 159,010,347	121.9%	76.8%
TRA	6/30/2016	3.1503%	751,421,716	75,422,961	826,844,677	164,204,853	457.6%	44.9%
TRA	6/30/2017	3.1521%	629,216,339	60,824,265	690,040,604	169,205,267	371.9%	51.6%
TRA	6/30/2018	3.1910%	200,421,836	18,830,184	219,252,020	178,260,773	112.4%	78.1%
TRA	6/30/2019	3.3239%	211,866,085	18,749,509	230,615,594	188,698,314	112.3%	78.2%
TRA	6/30/2020	3.2245%	238,230,381	19,964,267	258,194,648	187,364,672	127.1%	75.5%
TRA	6/30/2021	3.2864%	143,822,690	12,129,930	155,952,620	196,644,649	73.1%	86.6%
TRA	6/30/2022	3.4011%	272,342,096	20,196,458	292,538,554	210,261,583	129.5%	76.2%
TRA	6/30/2023	3.4262%	282,874,747	19,814,975	302,689,722	217,844,234	129.9%	76.4%
TRA	6/30/2024	3.4429%	218,772,918	14,308,485	233,081,403	228,114,446	95.9%	82.1%

Schedule of Employer's Contributions
Last 10 Fiscal Years

Pension Plan	Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
PERA	6/30/2016	$ 3,542,392	$ 3,542,392	$ -	$ 47,231,887	7.5%
PERA	6/30/2017	3,663,743	3,663,743	-	48,849,901	7.5%
PERA	6/30/2018	3,847,084	3,847,084	-	51,294,453	7.5%
PERA	6/30/2019	3,960,906	3,960,906	-	52,812,080	7.5%
PERA	6/30/2020	4,081,535	4,081,535	-	54,420,467	7.5%
PERA	6/30/2021	3,901,512	3,901,512	-	52,020,160	7.5%
PERA	6/30/2022	4,523,530	4,523,530	-	60,313,733	7.5%
PERA	6/30/2023	4,425,555	4,425,555	-	59,007,394	7.5%
PERA	6/30/2024	5,044,264	5,044,264	-	67,256,853	7.5%
PERA	6/30/2025	5,301,051	5,301,051	-	70,680,680	7.5%
TRA	6/30/2016	$ 12,315,364	$ 12,315,364	$ -	$ 164,204,853	7.5%
TRA	6/30/2017	12,690,395	12,690,395	-	169,205,267	7.5%
TRA	6/30/2018	13,369,558	13,369,558	-	178,260,773	7.5%
TRA	6/30/2019	14,548,640	14,548,640	-	188,698,314	7.7%
TRA	6/30/2020	14,839,282	14,839,282	-	187,364,672	7.9%
TRA	6/30/2021	15,987,210	15,987,210	-	196,644,649	8.1%
TRA	6/30/2022	17,535,816	17,535,816	-	210,261,583	8.3%
TRA	6/30/2023	18,625,682	18,625,682	-	217,844,234	8.6%
TRA	6/30/2024	19,960,014	19,960,014	-	228,114,446	8.8%
TRA	6/30/2025	20,924,106	20,924,106	-	239,132,640	8.8%

Notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions

PERA

2024 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption and single discount rate were changed from 6.50 percent to 7.00 percent.

Changes in Plan Provisions

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

2022 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2021 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2020 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, 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 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 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 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The combined service annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and non-vested deferred members. The revised CSA load are now 0.00 percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for non-vested deferred member liability.
- The assumed postretirement benefit increase rate was changed for 1.00 percent per year for all years to 1.00 percent per year through 2044 and 2.50 percent per year thereafter.

Changes in Plan Provisions

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

2016 Changes

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 7.50 percent.

- Other assumptions were changed pursuant to the experience study 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.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by $1.1 billion and increase the fiduciary plan net position by $892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of $6.0 million, which meets the special funding situation definition, was due September 2015.

TRA

2024 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.50% to 7.00%. This does not affect the GASB valuation which was already using the 7.00% assumption.

Changes in Plan Provisions

- 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 employer contribution rate will increase from 7.75% to 8.00% on July 1, 2025.

2022 Changes

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2021 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- 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, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- 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, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The cost of living adjustment (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% on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending July 1, 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% 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 was reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.

- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2016 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.
- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Augmentation in the early retirement reduction factors is phased out o Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes of benefit terms

- The DTRFA was merged into TRA on June 30, 2015.

Changes in Actuarial Assumptions

- The annual COLA for the June 30, 2015, valuation assumed 2%. The prior year valuation used 2% with an increase to 2.5% commencing in 2034. The discount rate used to measure the total pension liability was 8.0%. This is a decrease from the discount rate at the prior measurement date of 8.25%. Details, if necessary, can be obtained from the TRA Comprehensive Annual Financial Report.

PERA's Comprehensive Annual Financial Report may be obtained on the PERA's website at www.mnpera.org for notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions.

Additional financial and actuarial information can be found in TRA's GASB 67-68 report. Both reports can be obtained at https://minnesotatra.org.

Supplementary Information
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 · DISTRICT 196 ·

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	$ 1,155,880	$ 42,213	$ 1,198,093
Restricted for Student Activities	342,237	(13,831)	328,406
Restricted for Capital Projects Levy	3,169,400	3,900,201	7,069,601
Restricted for Literacy Incentive Aid	1,431,784	1,242,265	2,674,049
Restricted for Operating Capital	5,505,080	1,482,964	6,988,044
Restricted for Teacher Comp READ Act	-	420,964	420,964
Restricted for Long Term Facilities Maintenance	2,003,060	702,753	2,705,813
Restricted for Student Support Personnel	364,523	133,946	498,469
Restricted for Medical Assistance	2,643,363	(1,546,199)	1,097,164
Assigned for Site Operating Budget Carryover	8,628,839	1,481,025	10,109,864
Assigned for Subsequent Year Budget Deficit	13,372,975	(8,619,946)	4,753,029
Assigned for Site Miscellaneous Budget Carryover	4,394,905	116,332	4,511,237
Unassigned	68,580,003	7,672,122	76,252,125
	$ 111,592,049	$ 7,014,809	$ 118,606,858

Rosemount-Apple Valley-Eagan ISD 196
General Fund
Balance Sheet
June 30, 2025
(With Summarized Financial Information for June 30, 2024)

	2025	2024
Assets		
Cash and cash equivalents	$ 178,795,856	$ 172,945,669
Cash held with fiscal agent	188	188
Receivables		
Current property taxes	64,283,228	63,479,691
Delinquent property taxes	637,472	375,504
Accounts	272,979	679,773
Due from other governmental units	45,578,001	44,909,082
Leases	1,031,024	1,203,110
Prepaid items	213,538	264,756
Inventories	984,555	912,121
Total assets	$ 291,796,841	$ 284,769,894
Liabilities		
Accounts payable	$ 3,822,706	$ 3,924,845
Due to other governmental units	970,876	663,400
Salaries and benefits payable	51,444,829	48,432,073
Construction contracts payable	357,435	2,594,567
Unearned revenue	197,754	129,164
Total liabilities	56,793,600	55,744,049
Deferred Inflows of Resources		
Unavailable revenue-property taxes	637,472	375,504
Property taxes levied for subsequent year	114,825,947	115,932,066
Lease related	946,114	1,126,226
Total deferred inflows of resources	116,409,533	117,433,796
Fund Balance		
Nonspendable		
Prepaid items	213,538	264,756
Inventories	984,555	912,121
Restricted		
Student activities	328,406	342,237
Capital projects levy	7,069,601	3,169,400
Literacy incentive aid	2,674,049	1,431,784
Operating capital	6,988,044	5,505,080
Teacher comp READ act	420,964	-
Long-Term facility maintenance	2,705,813	2,003,060
Student support personnel	498,469	364,523
Medical assistance	1,097,164	2,643,363
Assigned		
Site operating budget carryover	10,109,864	8,628,839
Subsequent year budget deficit	4,753,029	13,372,975
Site miscellaneous budget carryover	4,511,237	4,394,905
Unassigned	76,252,125	68,559,006
Total fund balance	118,606,858	111,592,049
Total liabilities, deferred inflows of resources, and fund balance	$ 291,809,991	$ 284,769,894

Rosemount-Apple Valley-Eagan ISD 196

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Local Sources					
Property taxes	$ 120,407,512	$ 120,407,512	$ 120,593,203	$ 185,691	$ 115,365,814
Investment earnings	-	8,500,000	6,510,082	(1,989,918)	8,450,073
Other	7,783,851	11,343,096	12,139,500	796,404	12,982,750
State Sources	354,665,865	358,681,173	362,927,436	4,246,263	351,667,492
Federal Sources	10,378,125	10,985,610	10,244,030	(741,580)	17,638,833
Total Revenues	493,235,353	509,917,391	512,414,251	2,496,860	506,104,962
District and School Administration					
Salaries and wages	9,840,980	10,672,821	10,658,046	14,775	10,458,097
Employee benefits	3,880,956	3,981,452	4,418,937	(437,485)	4,026,578
Purchased services	364,419	788,616	249,447	539,169	421,738
Supplies and materials	317,794	1,138,336	156,848	981,488	186,054
Capital expenditures	53,346	177,495	153,634	23,861	66,178
Lease principal	-	-	13,201	(13,201)	12,014
Lease interest	-	-	1,015	(1,015)	1,304
Other expenditures	140,299	171,930	106,375	65,555	126,486
	14,597,794	16,930,650	15,757,503	1,173,147	15,298,449
District Support Services					
Salaries and wages	4,109,731	7,892,188	7,775,302	116,886	7,395,365
Employee benefits	4,050,687	4,242,045	5,439,407	(1,197,362)	4,702,107
Purchased services	689,759	4,243,867	3,364,953	878,914	3,727,251
Supplies and materials	588,913	897,119	731,022	166,097	535,977
Capital expenditures	2,023,282	196,500	3,726,745	(3,530,245)	5,592,405
Lease principal	2,550	2,675,782	2,063,592	612,190	1,486,378
Lease interest	(183,330)	2,550	81,488	(78,938)	82,226
Other expenditures	18,984,426	(187,830)	(489,038)	301,208	(450,293)
	30,266,018	19,962,221	22,693,471	(2,731,250)	23,071,416
Regular Instruction					
Salaries and wages	157,351,325	154,735,999	153,871,965	864,034	149,503,965
Employee benefits	53,316,290	50,306,077	52,133,563	(1,827,486)	51,136,735
Purchased services	8,272,101	10,587,523	12,987,725	(2,400,202)	11,622,029
Supplies and materials	5,780,552	10,063,243	5,681,073	4,382,170	6,489,159
Capital expenditures	1,650,450	3,789,691	2,475,992	1,313,699	3,017,004
Lease principal	1,620,184	1,793,184	1,573,450	219,734	3,571,797
Lease interest	-	-	80,532	(80,532)	164,610
Other expenditures	91,851	438,384	25,745	412,639	2,944,309
	228,082,753	231,714,101	228,830,045	2,884,056	228,449,608

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Vocational Instruction					
Salaries and wages	4,393,232	4,298,440	4,291,603	6,837	4,161,926
Employee benefits	1,509,921	1,474,316	1,458,171	16,145	1,476,141
Purchased services	249,130	265,830	274,417	(8,587)	246,085
Supplies and materials	145,934	162,132	134,007	28,125	160,368
Capital expenditures	51,000	55,647	14,057	41,590	78,442
Other expenditures	10,000	10,000	1,956	8,044	2,390
	6,415,217	6,322,365	6,241,188	81,177	6,125,352
Exceptional Instruction					
Salaries and wages	71,728,162	72,704,679	73,065,496	(360,817)	67,584,145
Employee benefits	29,441,343	28,509,969	27,620,920	889,049	26,184,252
Purchased services	2,827,820	2,585,143	1,935,834	649,309	1,766,055
Supplies and materials	1,886,665	1,716,174	881,270	834,904	834,746
Capital expenditures	1,690,312	1,731,993	2,126,710	(394,717)	787,030
Lease principal	158,500	158,500	148,470	10,030	318,218
Lease interest	-	-	12,768	(12,768)	5,999
Other expenditures	39,000	34,000	76,292	(42,292)	10,075
	107,771,802	107,440,458	105,867,760	1,572,698	97,490,520
Community Education and Service					
Employee benefits	-	-	14,789	(14,789)	13,790
Supplies and materials	2,268	2,268	2,100	168	4,965
	2,268	2,268	16,889	(14,621)	18,755
Instructional Support Services					
Salaries and wages	18,071,551	20,737,797	21,493,565	(755,768)	19,522,381
Employee benefits	7,449,368	7,997,570	8,157,040	(159,470)	7,314,588
Purchased services	1,555,131	1,779,339	1,277,166	502,173	1,000,569
Supplies and materials	10,946,689	8,787,691	7,266,387	1,521,304	1,046,485
Capital expenditures	11,384	11,384	303,712	(292,328)	2,769,092
Lease principal	263,090	263,090	463,610	(200,520)	181,227
Lease interest	-	-	9,069	(9,069)	14,381
Other expenditures	107,475	96,586	64,862	31,724	68,125
	38,404,688	39,673,457	39,035,411	638,046	31,916,848
Pupil Support Services					
Salaries and wages	22,281,108	21,985,308	22,252,950	(267,642)	22,030,622
Employee benefits	11,726,509	11,365,339	10,566,445	798,894	10,521,576
Purchased services	5,176,456	6,759,716	8,245,126	(1,485,410)	7,408,172
Supplies and materials	3,177,277	3,218,641	2,639,506	579,135	2,657,518
Capital expenditures	1,603,000	1,603,000	1,630,910	(27,910)	16,645
Lease principal	777,781	175,781	106,122	69,659	92,376
Lease interest	2,860	2,860	4,892	(2,032)	6,743
Other expenditures	6,700	16,700	6,783	9,917	8,499
	44,751,691	45,127,345	45,452,734	(325,389)	42,742,151

Rosemount-Apple Valley-Eagan ISD 196

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Site Building and Equipment					
Salaries and wages	11,359,347	11,242,251	11,796,129	(553,878)	11,227,713
Employee benefits	5,727,361	5,387,171	5,059,999	327,172	4,761,883
Purchased services	7,925,962	8,194,368	9,553,994	(1,359,626)	13,523,784
Supplies and materials	1,739,963	1,769,872	2,340,013	(570,141)	2,821,110
Capital expenditures	13,702,934	13,820,726	12,304,057	1,516,669	11,254,444
Lease principal	4,176,341	4,176,341	4,194,099	(17,758)	4,034,880
Lease interest	957,926	957,926	938,595	19,331	1,093,612
Other expenditures	5,050	5,050	(268,034)	273,084	(243,732)
	45,594,884	45,553,705	45,918,852	(365,147)	48,473,694
Fiscal and Other Fixed Costs					
Purchased services	2,050,118	1,870,118	1,823,914	46,204	1,760,694
Total expenditures	519,987,351	514,596,688	511,637,767	2,958,921	495,347,487
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,751,998)	(4,679,297)	776,484	(462,061)	10,757,475
Other Financing Sources (Uses)					
Transfer out	-	(189,859)	(152,468)	37,391	(146,105)
Sale of property	-	690,000	865,086	175,086	640,186
Insurance recovery	-	50,000	90,815	40,815	145,839
Subscription based IT arrangements	-	-	5,057,085	5,057,085	7,566,149
Leases	-	-	377,807	377,807	977,212
Total Other Financing Sources	-	550,141	6,238,325	5,688,184	9,183,281
Net Change in Fund Balance	$ (26,751,998)	$ (4,129,156)	7,014,809	$ 5,226,123	19,940,756
Fund Balance, Beginning of Year			111,592,049		91,651,293
Fund Balance, End of Year			$ 118,606,858		$ 111,592,049

	Operating	Pupil Transportation	Capital Expenditures	Total
Revenues				
Local Sources				
Property taxes	$ 111,853,725	$ -	$ 8,739,478	$ 120,593,203
Investment earnings	6,510,082	-	-	6,510,082
Other	11,728,118	166,013	245,369	12,139,500
State Sources	330,763,121	28,022,393	4,141,922	362,927,436
Federal Sources	10,244,030	-	-	10,244,030
Total Revenues	471,099,076	28,188,406	13,126,769	512,414,251
District and School Administration				
Salaries and wages	10,658,046	-	-	10,658,046
Employee benefits	4,418,937	-	-	4,418,937
Purchased services	249,447	-	-	249,447
Supplies and materials	129,096	-	27,752	156,848
Capital expenditures	75,488	-	78,146	153,634
Lease principal	13,201	-	-	13,201
Lease interest	1,015	-	-	1,015
Other expenditures	106,375	-	-	106,375
	15,651,605	-	105,898	15,757,503
District Support Services				
Salaries and wages	7,775,302	-	-	7,775,302
Employee benefits	5,439,407	-	-	5,439,407
Purchased services	3,364,953	-	-	3,364,953
Supplies and materials	642,522	-	88,500	731,022
Capital expenditures	3,678,421	-	48,324	3,726,745
Lease principal	1,234,976	-	828,616	2,063,592
Lease interest	49,608	-	31,880	81,488
Other expenditures	(489,038)	-	-	(489,038)
	21,696,151	-	997,320	22,693,471
Regular Instruction				
Salaries and wages	153,871,965	-	-	153,871,965
Employee benefits	52,133,563	-	-	52,133,563
Purchased services	12,987,725	-	-	12,987,725
Supplies and materials	5,172,602	-	508,471	5,681,073
Capital expenditures	949,869	-	1,526,123	2,475,992
Lease principal	943,559	-	629,891	1,573,450
Lease interest	66,661	-	13,871	80,532
Other expenditures	25,745	-	-	25,745
	226,151,689	-	2,678,356	228,830,045

	Operating	Pupil Transportation	Capital Expenditures	Total
Vocational Instruction				
Salaries and wages	4,291,603	-	-	4,291,603
Employee benefits	1,458,171	-	-	1,458,171
Purchased services	274,417	-	-	274,417
Supplies and materials	134,007	-	-	134,007
Capital expenditures	14,057	-	-	14,057
Lease principal	5,282	-	58,331	63,613
Lease interest	-	-	3,364	3,364
Other expenditures	1,956	-	-	1,956
	6,179,493	-	61,695	6,241,188
Exceptional Instruction				
Salaries and wages	73,065,496	-	-	73,065,496
Employee benefits	27,620,920	-	-	27,620,920
Purchased services	1,935,834	-	-	1,935,834
Supplies and materials	881,270	-	-	881,270
Capital expenditures	2,126,710	-	-	2,126,710
Lease principal	148,470	-	-	148,470
Lease interest	12,768	-	-	12,768
Other expenditures	76,292	-	-	76,292
	105,867,760	-	-	105,867,760
Community Education and Service				
Employee benefits	14,789	-	-	14,789
Supplies and materials	2,100	-	-	2,100
	16,889	-	-	16,889
Instructional Support Services				
Salaries and wages	21,493,565	-	-	21,493,565
Employee benefits	8,157,040	-	-	8,157,040
Purchased services	1,277,166	-	-	1,277,166
Supplies and materials	7,189,316	-	77,071	7,266,387
Capital expenditures	287,619	-	16,093	303,712
Lease principal	322,175	-	141,435	463,610
Lease interest	3,715	-	5,354	9,069
Other expenditures	64,862	-	-	64,862
	38,795,458	-	239,953	39,035,411
Pupil Support Services				
Salaries and wages	10,914,392	11,338,558	-	22,252,950
Employee benefits	4,071,500	6,494,945	-	10,566,445
Purchased services	765,608	7,479,518	-	8,245,126
Supplies and materials	95,855	2,520,498	23,153	2,639,506
Capital expenditures	1,015	1,629,895	-	1,630,910
Lease principal	-	69,403	36,719	106,122
Lease interest	-	3,893	999	4,892
Other expenditures	3,091	3,692	-	6,783
	15,851,461	29,540,402	60,871	45,452,734

	Operating	Pupil Transportation	Capital Expenditures	Total
Site Building and Equipment				
Salaries and wages	11,796,129	-	-	11,796,129
Employee benefits	5,059,999	-	-	5,059,999
Purchased services	9,246,392	-	307,602	9,553,994
Supplies and materials	2,340,013	-	-	2,340,013
Capital expenditures	8,400,899	-	3,903,158	12,304,057
Lease principal	771	-	4,193,328	4,194,099
Lease interest	59	-	938,536	938,595
Other expenditures	(268,034)	-	-	(268,034)
	36,576,228	-	9,342,624	45,918,852
Fiscal and Other Fixed Costs				
Purchased services	1,823,914	-	-	1,823,914
Total expenditures	468,610,648	29,540,402	13,486,717	511,637,767
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,488,428	(1,351,996)	(359,948)	776,484
Other Financing Sources (Uses)				
Transfer out	(152,468)	-	-	(152,468)
Sale of property	705,586	-	159,500	865,086
Insurance recovery	6	90,809	-	90,815
Subscription based IT arrangements	5,057,085	-	-	5,057,085
Leases	(1,430,488)	-	1,808,295	377,807
Total other financing sources (uses)	4,179,721	90,809	1,967,795	6,238,325
Net Change in Fund Balance (Deficit)	6,668,149	(1,261,187)	1,607,847	7,014,809
Fund Balance (Deficit), Beginning of Year	106,981,959	(2,018,155)	6,628,245	111,592,049
Fund Balance (Deficit), End of Year	$ 113,650,108	$ (3,279,342)	$ 8,236,092	$ 118,606,858

Rosemount-Apple Valley-Eagan ISD 196

General Fund - Operating Account

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance With Final Budget	Actual
Revenues				
Local Sources				
Property taxes	$ 112,045,286	$ 111,853,725	$ (191,561)	$ 107,080,614
Investment earnings	8,500,000	6,510,082	(1,989,918)	8,450,073
Other	11,197,800	11,728,118	530,318	12,710,059
State Sources	327,222,466	330,763,121	3,540,655	321,009,383
Federal Sources	10,985,610	10,244,030	(741,580)	17,638,833
Total Revenues	469,951,162	471,099,076	1,147,914	466,888,962
District and School Administration				
Salaries and wages	10,672,821	10,658,046	14,775	10,440,658
Employee benefits	3,981,452	4,418,937	(437,485)	4,026,578
Purchased services	788,616	249,447	539,169	421,738
Supplies and materials	1,138,336	129,096	1,009,240	162,019
Capital expenditures	135,319	75,488	59,831	17,448
Lease principal	-	13,201	(13,201)	12,014
Lease interest	-	1,015	(1,015)	1,304
Other expenditures	171,930	106,375	65,555	126,486
	16,888,474	15,651,605	1,236,869	15,208,245
District Support Services				
Salaries and wages	7,892,188	7,775,302	116,886	7,395,365
Employee benefits	4,242,045	5,439,407	(1,197,362)	4,702,107
Purchased services	4,243,867	3,364,953	878,914	3,727,251
Supplies and materials	897,119	642,522	254,597	535,184
Capital expenditures	16,500	3,678,421	(3,661,921)	5,256,369
Lease principal	1,755,521	1,234,976	520,545	842,539
Lease interest	-	49,608	(49,608)	78,400
Other expenditures	(187,830)	(489,038)	301,208	(450,293)
	18,859,410	21,696,151	(2,836,741)	22,086,922
Regular Instruction				
Salaries and wages	154,735,999	153,871,965	864,034	149,503,965
Employee benefits	50,306,077	52,133,563	(1,827,486)	51,136,735
Purchased services	10,587,523	12,987,725	(2,400,202)	11,622,029
Supplies and materials	9,704,143	5,172,602	4,531,541	4,441,098
Capital expenditures	670,538	949,869	(279,331)	314,005
Lease principal	501,184	943,559	(442,375)	2,555,493
Lease interest	-	66,661	(66,661)	164,610
Other expenditures	438,384	25,745	412,639	2,944,483
	226,943,848	226,151,689	792,159	222,682,418

	2025			2024
	Final Budget	Actual	Variance With Final Budget	Actual
Vocational Instruction				
Salaries and wages	4,298,440	4,291,603	6,837	4,161,926
Employee benefits	1,474,316	1,458,171	16,145	1,476,141
Purchased services	265,830	274,417	(8,587)	246,085
Supplies and materials	162,132	134,007	28,125	120,519
Capital expenditures	55,647	14,057	41,590	42,011
Lease Principal	-	5,282	(5,282)	-
Other expenditures	10,000	1,956	8,044	2,216
	6,266,365	6,179,493	86,872	6,048,898
Exceptional Instruction				
Salaries and wages	72,704,679	73,065,496	(360,817)	67,584,145
Employee benefits	28,509,969	27,620,920	889,049	26,184,252
Purchased services	2,585,143	1,935,834	649,309	1,766,055
Supplies and materials	1,716,174	881,270	834,904	834,746
Capital expenditures	1,731,993	2,126,710	(394,717)	787,030
Lease principal	158,500	148,470	10,030	318,218
Lease interest	-	12,768	(12,768)	5,999
Other expenditures	34,000	76,292	(42,292)	10,075
	107,440,458	105,867,760	1,572,698	97,490,520
Community education and service				
Employee benefits	-	14,789	(14,789)	13,790
Supplies and materials	2,268	2,100	168	-
	2,268	16,889	(14,621)	13,790
Instructional Support Services				
Salaries and wages	20,737,797	21,493,565	(755,768)	19,522,381
Employee benefits	7,997,570	8,157,040	(159,470)	7,314,588
Purchased services	1,779,339	1,277,166	502,173	1,000,569
Supplies and materials	8,702,691	7,189,316	1,513,375	885,551
Capital expenditures	2,500	287,619	(285,119)	2,744,948
Lease principal	-	322,175	(322,175)	45,656
Lease interest	-	3,715	(3,715)	14,381
Other expenditures	96,586	64,862	31,724	68,125
	39,316,483	38,795,458	521,025	31,596,199
Pupil Support Services				
Salaries and wages	11,065,825	10,914,392	151,433	10,588,452
Employee benefits	4,070,303	4,071,500	(1,197)	4,005,421
Purchased services	588,773	765,608	(176,835)	865,416
Supplies and materials	99,641	95,855	3,786	52,982
Capital expenditures	3,000	1,015	1,985	1,133
Lease principal	(500)	-	(500)	5,204
Other expenditures	12,500	3,091	9,409	1,661
	15,839,542	15,851,461	(11,919)	15,520,269

Rosemount-Apple Valley-Eagan ISD 196

General Fund - Operating Account

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance With Final Budget	Actual
Site Building and Equipment				
Salaries and wages	11,242,251	11,796,129	(553,878)	11,227,713
Employee benefits	5,387,171	5,059,999	327,172	4,761,883
Purchased services	7,817,116	9,246,392	(1,429,276)	13,221,125
Supplies and materials	1,769,872	2,340,013	(570,141)	2,821,110
Capital expenditures	11,153,663	8,400,899	2,752,764	7,160,608
Lease principal	-	771	(771)	752
Lease interest	-	59	(59)	78
Other expenditures	5,050	(268,034)	273,084	(253,326)
	37,375,123	36,576,228	798,895	38,939,943
Fiscal and Other Fixed Costs				
Purchased services	1,870,118	1,823,914	46,204	1,760,694
Total expenditures	470,802,089	468,610,648	2,191,441	451,347,898
Excess (Deficiency) of Revenues over (under) Expenditures	(850,927)	2,488,428	(1,043,527)	15,541,064
Other Financing Sources (Uses)				
Transfer in	-	-	7,706,016	-
Transfer out	(189,859)	(152,468)	37,391	(146,105)
Sale of property	690,000	705,586	15,586	640,186
Insurance recovery	-	6	6	-
Subscription based IT arrangements	-	5,057,085	5,057,085	7,566,149
Leases	-	(1,430,488)	(1,430,488)	(2,394,029)
Total other financing sources (uses)	500,141	4,179,721	11,385,596	5,666,201
Net Change in Fund Balance	$ (350,786)	6,668,149	$ 10,342,069	21,207,265
Fund Balance, Beginning of Year		106,981,959		85,774,694
Fund Balance, End of Year		$ 113,650,108		$ 106,981,959

Rosemount-Apple Valley-Eagan ISD 196

General Fund - Pupil Transportation Account

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local Sources				
Other	$ 145,296	$ 166,013	$ 20,717	$ 272,691
State Sources	27,341,940	28,022,393	680,453	26,087,823
Total Revenues	27,487,236	28,188,406	701,170	26,360,514
Expenditures				
Pupil Support Services				
Salaries and wages	10,919,483	11,338,558	(419,075)	11,459,609
Employee benefits	7,295,036	6,494,945	800,091	6,516,155
Purchased services	6,170,943	7,479,518	(1,308,575)	6,542,756
Supplies and materials	2,646,700	2,520,498	126,202	2,604,536
Capital expenditures	1,600,000	1,629,895	(29,895)	15,512
Lease principal	500	69,403	(68,903)	57,003
Lease Interest	-	3,893	(3,893)	-
Other expenditures	4,200	3,692	508	6,838
Total expenditures	28,636,862	29,540,402	(903,540)	27,202,409
Excess (Deficiency) of Revenues over (under) Expenditures	(1,149,626)	(1,351,996)	1,604,710	(841,895)
Other Financing Sources				
Insurance recovery	50,000	90,809	40,809	145,839
Net Change in Fund Balance (Deficit)	$ (1,099,626)	(1,261,187)	$ 1,645,519	(696,056)
Fund Balance (Deficit), Beginning of Year		(2,018,155)		(1,322,099)
Fund Balance (Deficit), End of Year		$ (3,279,342)		$ (2,018,155)

Rosemount-Apple Valley-Eagan ISD 196

General Fund - Capital Expenditure Account

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local Sources				
Property taxes	$ 8,362,226	$ 8,739,478	$ 377,252	$ 8,285,200
Other	-	245,369	245,369	-
State Sources	4,116,767	4,141,922	25,155	4,570,286
Total Revenues	12,478,993	13,126,769	647,776	12,855,486
Expenditures				
District and School Administration				
Supplies and materials	-	27,752	(27,752)	24,035
Capital expenditures	42,176	78,146	(35,970)	48,730
	42,176	105,898	(63,722)	72,765
District Support Services				
Supplies and materials	-	88,500	(88,500)	793
Capital expenditures	180,000	48,324	131,676	300,084
Lease principal	920,261	828,616	91,645	643,839
Lease interest	2,550	31,880	(29,330)	39,777
	1,102,811	997,320	105,491	984,493
Regular Instruction				
Supplies and materials	359,100	508,471	(149,371)	2,048,061
Capital expenditures	3,119,153	1,526,123	1,593,030	1,591,276
Lease principal	1,292,000	629,891	662,109	2,120,501
Lease interest	-	13,871	(13,871)	13,307
	4,770,253	2,678,356	2,091,897	5,773,145
Vocational Instruction				
Supplies and materials	-	-	-	39,849
Capital expenditures	-	-	-	30,650
Lease principal	56,000	58,331	(2,331)	-
Lease interest	-	3,364	(3,364)	-
	56,000	61,695	(5,695)	70,499

Rosemount-Apple Valley-Eagan ISD 196

General Fund - Capital Expenditure Account

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance with Final Budget	Actual
Instructional Support Services				
Supplies and materials	85,000	77,071	7,929	165,899
Capital expenditures	8,884	16,093	(7,209)	14,503
Lease principal	263,090	141,435	121,655	135,571
Lease interest	-	5,354	(5,354)	9,642
	356,974	239,953	117,021	325,615
Pupil support services				
Supplies and materials	472,300	23,153	449,147	-
Lease principal	175,781	36,719	139,062	35,373
Lease interest	2,860	999	1,861	1,539
	650,941	60,871	590,070	36,912
Site, building and equipment				
Purchased services	377,252	307,602	69,650	302,659
Capital expenditures	2,667,063	3,903,158	(1,236,095)	4,093,836
Lease principal	4,176,341	4,193,328	(16,987)	4,034,128
Lease interest	957,926	938,536	19,390	1,093,534
Other expenditures	-	-	-	9,594
	8,178,582	9,342,624	(1,164,042)	9,533,751
Total expenditures	15,157,737	13,486,717	1,671,020	16,797,180
Deficiency of Revenues under Expenditures	(2,678,744)	(359,948)	(1,023,244)	(3,941,694)
Other Financing Sources				
Sale of property	-	159,500	159,500	-
Leases	-	1,808,295	1,808,295	3,371,241
Total Other Financing Sources	-	1,967,795	1,967,795	3,371,241
Net Change in Fund Balance	$ (2,678,744)	1,607,847	$ 944,551	(570,453)
Fund Balance, Beginning of Year		6,628,245		7,198,698
Fund Balance, End of Year		$ 8,236,092		$ 6,628,245

Rosemount-Apple Valley-Eagan ISD 196

General Fund

Schedule of Special Education Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Other local and county sources	$ 1,500,000	$ 1,399,034	$ (100,966)	$ 1,606,972
State sources	62,514,252	68,525,534	6,011,282	61,194,478
Federal sources	7,105,469	7,037,514	(67,955)	7,082,767
Total revenues	71,119,721	76,962,082	5,842,361	69,884,217
Expenditures				
Current				
Special Education Instruction				
Salaries and wages	72,619,869	71,993,776	626,093	66,328,845
Employee benefits	28,499,659	27,445,284	1,054,375	25,954,612
Purchased services	2,536,499	1,916,304	620,195	1,699,271
Supplies and materials	1,358,840	605,430	753,410	828,893
Other expenditures	34,000	76,292	(42,292)	10,075
Debt Service				
Principal	5,500	4,114	1,386	3,960
Interest	-	214	(214)	267
Capital outlay	1,885,808	2,232,953	(347,145)	1,067,779
Total expenditures	106,940,175	104,274,367	2,665,808	95,893,702
Excess (Deficiency) of Revenues over (under) Expenditures	(35,820,454)	(27,312,285)	8,508,169	(26,009,485)
Other Financing Sources				
Capital lease proceeds	-	6,575	6,575	-
Net Change in Fund Balance (Deficit)	$ (35,820,454)	(27,305,710)	$ 8,514,744	(26,009,485)
Fund Deficit, Beginning of Year		(67,633,578)		(41,624,093)
Fund Deficit, End of Year		$ (94,939,288)		$ (67,633,578)

Rosemount-Apple Valley-Eagan ISD 196

Food Service
Balance Sheet
June 30, 2025
(With Summarized Financial Information for June 30, 2024)

	2025	2024
Assets		
Cash and cash equivalents	$ 9,096,788	$ 6,558,015
Receivables		
Due from other governmental units	3,110,626	4,616,827
Inventories	541,298	569,305
Total assets	$ 12,748,712	$ 11,744,147
Liabilities		
Accounts payable	$ 146,905	$ 382,927
Due to other governmental units	4,274	-
Salaries and benefits payable	486,210	567,749
Unearned revenue	571,777	621,698
Total liabilities	1,209,166	1,572,374
Fund Balance		
Nonspendable	541,298	569,305
Restricted	10,998,248	9,602,468
Total fund balance	11,539,546	10,171,773
Total liabilities, deferred inflows of resources, and fund balance	$ 12,748,712	$ 11,744,147

Rosemount-Apple Valley-Eagan ISD 196

Food Service

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Other local and county sources	$ 350,000	$ 393,662	$ 43,662	$ 394,611
State sources	11,826,795	11,348,434	(478,361)	10,801,772
Federal sources	10,200,628	9,074,664	(1,125,964)	10,110,809
Food sales	2,004,399	1,231,959	(772,440)	1,413,553
Total revenues	24,381,822	22,048,719	(2,333,103)	22,720,745
Expenditures				
Current				
Food Service				
Salaries and wages	5,015,111	5,445,740	(430,629)	5,215,419
Employee benefits	1,871,521	1,800,924	70,597	1,594,021
Purchased services	915,000	697,184	217,816	710,092
Supplies and materials	11,974,622	11,194,483	780,139	11,103,122
Other expenditures	670,450	481,532	188,918	468,629
Capital outlay	2,564,350	1,028,704	1,535,646	1,435,763
Debt Service				
Principal	-	32,379	(32,379)	40,217
Total expenditures	23,011,054	20,680,946	2,330,108	20,567,263
Excess (Deficiency) of Revenues over (under) Expenditures	1,370,768	1,367,773	(2,995)	2,153,482
Other Financing Sources				
Subscription based IT arrangements	-	-	-	153,004
Net Change in Fund Balance	$ 1,370,768	1,367,773	$ (2,995)	2,306,486
Fund Balance, Beginning of Year		10,171,773		7,865,287
Fund Balance, End of Year		$ 11,539,546		$ 10,171,773

Rosemount-Apple Valley-Eagan ISD 196
Community Service Fund
Balance Sheet
June 30, 2025
(With Summarized Financial Information for June 30, 2024)

	2025	2024
Assets		
Cash and cash equivalents	$ 7,430,057	$ 6,508,256
Receivables		
Current property taxes	964,143	957,972
Delinquent property taxes	10,347	6,764
Accounts	167,768	203,596
Due from other governmental units	530,042	572,742
Prepaid items	500	1,000
Total assets	$ 9,102,857	$ 8,250,330
Liabilities		
Accounts payable	$ 248,863	$ 104,794
Due to other governmental units	2,263	5,406
Salaries payable	1,325,165	1,169,575
Unearned revenue	941,124	975,056
Total liabilities	2,517,415	2,254,831
Deferred Inflows of Resources		
Unavailable revenue-property taxes	10,347	6,764
Property taxes levied for subsequent year	1,783,536	1,809,585
Total deferred inflows of resources	1,793,883	1,816,349
Fund Balance		
Nonspendable		
Prepaid items	500	1,000
Restricted		
Community education	1,416,654	860,097
Early childhood and family education	1,197,426	1,222,168
School readiness	1,556,493	1,575,156
Adult basic education	564,899	493,787
Other purposes	55,587	26,942
Total fund balance	4,791,559	4,179,150
Total liabilities, deferred inflows of resources, and fund balance	$ 9,102,857	$ 8,250,330

Rosemount-Apple Valley-Eagan ISD 196

Community Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance With Final Budget	Actual
Revenues				
Local property taxes	$ 1,797,889	$ 1,891,419	$ 93,530	$ 1,886,783
Other local and county sources	5,172,168	5,367,185	195,017	5,545,612
State sources	3,873,978	4,067,513	193,535	3,809,747
Federal source	101,772	109,325	7,553	159,818
Sales and other conversions of assets	1,750	1,425	(325)	2,714
Total revenues	10,947,557	11,436,867	489,310	11,404,674
Expenditures				
Current				
Community education and services				
Salaries and wages	7,720,106	7,906,038	(185,932)	7,706,423
Employee benefits	2,610,381	2,766,470	(156,089)	2,746,540
Purchased services	(399,126)	(416,857)	17,731	106,300
Supplies and materials	441,501	383,664	57,837	342,075
Other expenditures	307,598	310,657	(3,059)	279,152
Capital outlay	23,200	20,196	3,004	60,297
Debt Service				
Principal	5,091	6,371	(1,280)	6,238
Interest and fiscal charges	150	387	(237)	478
Total expenditures	10,708,901	10,976,926	(268,025)	11,247,503
Excess of Revenues over Expenditures	238,656	459,941	221,285	157,171
Other Financing Sources				
Transfer in	189,859	152,468	(37,391)	146,105
Leases	-	-	-	17,629
Total other financing sources	189,859	152,468	(37,391)	163,734
Net Change in Fund Balance	$ 428,515	612,409	$ 183,894	320,905
Fund Balance, Beginning of Year		4,179,150		3,858,245
Fund Balance, End of Year		$ 4,791,559		$ 4,179,150

Rosemount-Apple Valley-Eagan ISD 196
Building Construction Fund
Balance Sheet
June 30, 2025
(With Summarized Financial Information for June 30, 2024)

	2025	2024
Assets		
Cash and cash equivalents	$ 235,910,760	$ 308,483,764
Cash held with fiscal agent	710,258	238,796
Prepaid items	2,492	-
Total assets	$ 236,623,510	$ 308,722,560
Liabilities		
Accounts payable	$ 1,325,543	$ 5,069,976
Due to other governmental units	-	1,143
Salaries payable	-	1,708
Construction contracts payable	19,522,447	1,718,864
Total liabilities	20,847,990	6,791,691
Fund Balance		
Nonspendable	2,492	-
Restricted		
Capital Projects	215,773,028	301,930,869
Total fund balance	215,775,520	301,930,869
Total liabilities and fund balance	$ 236,623,510	$ 308,722,560

Rosemount-Apple Valley-Eagan ISD 196

Building Construction Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance With Final Budget	Actual
Revenues				
Other local and county sources	$ 361,133	$ -	$ (361,133)	$ -
Investment earnings	14,000,000	14,709,956	709,956	11,050,290
Total revenues	14,361,133	14,709,956	348,823	11,050,290
Expenditures				
Current				
Fiscal and other fixed cost programs	-	-	-	670,058
Debt Service				
Principal	-	68,400	(68,400)	-
Capital outlay	82,189,994	100,796,905	(18,606,911)	19,561,118
Total expenditures	82,189,994	100,865,305	(18,675,311)	20,231,176
Deficiency of Revenues under Expenditures	(67,828,861)	(86,155,349)	(18,326,488)	(9,180,886)
Other Financing Sources				
Bond proceeds	-	-	-	299,225,000
Bond premium	-	-	-	11,948,501
Total other financing sources	-	-	-	311,173,501
Net Change in Fund Balance (Deficit)	$ (67,828,861)	(86,155,349)	$ (18,326,488)	301,992,615
Fund Balance (Deficit), Beginning of Year		301,930,869		(61,746)
Fund Balance, End of Year		$ 215,775,520		$ 301,930,869

Rosemount-Apple Valley-Eagan ISD 196
Debt Service Fund
Balance Sheet
June 30, 2025
(With Summarized Financial Information for June 30, 2024)

	2025	2024
Assets		
Cash and cash equivalents	$ 25,249,168	$ 24,469,209
Receivables		
Current property taxes	19,148,629	18,690,339
Delinquent property taxes	154,540	67,677
Due from other governmental units	197,937	199,270
Total assets	$ 44,750,274	$ 43,426,495
Deferred Inflows of Resources		
Unavailable revenue-property taxes	$ 154,540	$ 67,677
Property taxes levied for subsequent year	35,337,137	35,207,265
Total deferred inflows of resources	35,491,677	35,274,942
Fund Balance		
Restricted	9,258,597	8,151,553
Total liabilities, deferred inflows of resources, and fund balance	$ 44,750,274	$ 43,426,495

Rosemount-Apple Valley-Eagan ISD 196

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance With Final Budget	Actual
Revenues				
Local property tax levies	$ 35,080,516	$ 34,953,281	$ (127,235)	$ 17,364,477
Investment earnings	700,000	733,065	33,065	771,192
State sources	72,400	326,917	254,517	65,559
Total revenues	35,852,916	36,013,263	160,347	18,201,228
Expenditures				
Current				
Fiscal and other fixed cost programs	70,000	-	70,000	-
Debt Service				
Principal	13,395,000	13,595,000	(200,000)	12,955,000
Interest	21,311,219	21,311,219	-	3,645,900
Total expenditures	34,776,219	34,906,219	(130,000)	16,600,900
Excess of Revenues over Expenditures	1,076,697	1,107,044	30,347	1,600,328
Other Financing Uses				
Bond proceeds	-	-	-	775,000
Net Change in Fund Balance	$ 1,076,697	1,107,044	$ 30,347	$ 2,375,328
Fund Balance, Beginning of Year		8,151,553		5,776,225
Fund Balance, End of Year		$ 9,258,597		$ 8,151,553

Rosemount-Apple Valley-Eagan ISD 196
Internal Service Funds
Combining Statement of Net Position
June 30, 2025
(With Summarized Financial Information for June 30, 2024)

	Severance Benefits	Self-Insured Dental Benefits	Self-Insured Health Benefits	Totals 2025	Totals 2024
Assets					
Cash and cash equivalents	$ 11,987,964	$ 391,165	$ 23,555,506	$ 35,934,635	$ 39,100,398
Accounts receivable	-	-	1,199,395	1,199,395	-
Total assets	11,987,964	391,165	24,754,901	37,134,030	39,100,398
Liabilities					
Current					
Accounts payable	-	14,258	45,377	59,635	834,572
Claims incurred but not reported	-	9,871	5,502,805	5,512,676	4,904,740
Severance benefits payable	1,440,937	-	-	1,440,937	1,361,076
Unearned revenue	-	-	12,345,950	12,345,950	11,525,565
Total current liabilities	1,440,937	24,129	17,894,132	19,359,198	18,625,953
Long-Term Liabilities					
Severance benefits payable	7,734,284	-	-	7,734,284	9,748,263
Total liabilities	9,175,221	24,129	17,894,132	27,093,482	28,374,216
Net Position					
Unrestricted	$ 2,812,743	$ 367,036	$ 6,860,769	$ 10,040,548	$ 10,726,182

Rosemount-Apple Valley-Eagan ISD 196

Internal Service Funds

Combining Schedule of Revenues, Expenditures and Change in Net Position

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	Severance Benefits	Self-Insured Dental Benefits	Self-Insured Health Benefits	Totals 2025	Totals 2024
Operating Revenues					
Contributions	$ 856,149	$ 488,926	$ 77,346,486	$ 78,691,561	$ 70,591,772
Deductions					
Severance benefits	(1,077,970)	-	-	(1,077,970)	(701,697)
Self-insured benefits	-	480,661	81,450,064	81,930,725	73,418,089
Total operating expenses	(1,077,970)	480,661	81,450,064	80,852,755	72,716,392
Operating Income (Loss)	1,934,119	8,265	(4,103,578)	(2,161,194)	(2,124,620)
Nonoperating Revenue					
Investment income	1,100,584	12,196	362,780	1,475,560	341,929
Change in Net Position	3,034,703	20,461	(3,740,798)	(685,634)	(1,782,691)
Net Position (Deficit), Beginning of Year	(221,960)	346,575	10,601,567	10,726,182	12,508,873
Net Position, End of Year	$ 2,812,743	$ 367,036	$ 6,860,769	$ 10,040,548	$ 10,726,182

Rosemount-Apple Valley-Eagan ISD 196
Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2025
(With Summarized Financial Information for Year Ended June 30, 2024)

	Severance Benefits	Self-Insured Dental Benefits	Self-Insured Health Benefits	Totals 2025	Totals 2024
Operating Activities					
Receipts from contributions	$ 856,149	$ 488,926	$ 76,147,091	$ 77,492,166	$ 70,591,772
Payments for severance, OPEB, and self-insured claims	(856,148)	(486,894)	(80,790,447)	(82,133,489)	(75,860,421)
Net cash used for operating activities	1	2,032	(4,643,356)	(4,641,323)	(5,268,649)
Investing Activity					
Investment income	1,100,584	12,196	362,780	1,475,560	341,929
Net Change in Cash and Cash Equivalents	1,100,585	14,228	(4,280,576)	(3,165,763)	(4,926,720)
Cash and Cash Equivalents, July 1	10,887,379	376,937	27,836,082	39,100,398	44,027,118
Cash and Cash Equivalents, June 30	$ 11,987,964	$ 391,165	$ 23,555,506	$ 35,934,635	$ 39,100,398
Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities					
Operating Activities					
Operating loss	$ 1,934,119	$ 8,265	$ (4,103,578)	$ (2,161,194)	(2,124,620)
Changes in assets and liabilities					
Accounts receivable	-	-	(1,199,395)	(1,199,395)	-
Accounts payable	-	(9,205)	(765,732)	(774,937)	(998,155)
Claims incurred but not reported	-	2,972	604,964	607,936	(1,312,819)
Severance benefits payable	(1,934,118)	-	-	(1,934,118)	(1,627,907)
Unearned revenue	-	-	820,385	820,385	794,852
Net cash used for operating activities	$ 1	$ 2,032	$ (4,643,356)	$ (4,641,323)	$ (5,268,649)

Other Supplementary Information
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

Fiscal Compliance Report - 6/30/2025

Help Logoff

District: ROSEMOUNT-APPLE VALLEY-E (196-1)

Back Print

01 GENERAL FUND

	Audit	UFARS	Audit - UFARS
Total Revenue	$512,414,251	$512,414,252	($1)
Total Expenditures	$511,637,767	$511,637,764	$3
Non Spendable:			
4.60 Non Spendable Fund Balance	$1,198,093	$1,198,093	$0
Restricted / Reserved:			
4.01 Student Activities	$328,406	$328,406	$0
4.02 Scholarships	$0	$0	$0
4.03 Staff Development	$0	$0	$0
4.07 Capital Projects Levy	$7,069,601	$7,069,601	$0
4.08 Cooperative Revenue	$0	$0	$0
4.12 Literacy Incentive Aid	$2,674,049	$2,674,049	$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	$0	$0	$0
4.24 Operating Capital	$6,988,044	$6,988,044	$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	$0	$0	$0
4.35 Contracted Alt. Programs	$0	$0	$0
4.36 State Approved Alt. Program	$0	$0	$0
4.37 Q Comp	$0	$0	$0
4.38 Gifted & Talented	$0	$0	$0
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	$0	$0	$0
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	$420,964	$420,964	$0
4.59 Basic Skills Extended Time	$0	$0	$0
4.67 LTFM	$2,705,813	$2,705,813	$0
4.71 Student Support Personnel Aid	$498,469	$498,469	$0
4.72 Medical Assistance	$1,097,164	$1,097,164	$0
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	$19,374,130	$19,374,130	$0
Unassigned:			
4.22 Unassigned Fund Balance	$76,238,975	$76,238,977	($2)

06 BUILDING CONSTRUCTION

	Audit	UFARS	Audit - UFARS
Total Revenue	$14,709,956	$14,709,956	$0
Total Expenditures	$100,865,305	$100,865,306	($1)
Non Spendable:			
4.60 Non Spendable Fund Balance	$2,492	$2,492	$0
Restricted / Reserved:			
4.07 Capital Projects Levy	$0	$0	$0
4.13 Funded by COP/FP	$0	$0	$0
4.67 LTFM	$20,742,791	$20,742,791	$0
Restricted:			
4.64 Restricted Fund Balance	$195,030,237	$195,030,236	$1
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

07 DEBT SERVICE

	Audit	UFARS	Audit - UFARS
Total Revenue	$36,013,263	$36,013,261	$2
Total Expenditures	$34,906,219	$34,906,219	$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	$9,258,597	$9,258,596	$1
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

08 TRUST

	Audit	UFARS	Audit - UFARS
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

	Audit	UFARS	Audit - UFARS
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

	Audit	UFARS	Audit - UFARS
Total Revenue	$80,167,121	$80,167,120	$1
Total Expenditures	$80,852,755	$80,852,754	$1
4.22 Unassigned Fund Balance (Net Assets)	$10,040,548	$10,040,548	$0

02 FOOD SERVICES

Total Revenue	$22,048,719	$22,048,718	$1
Total Expenditures	$20,680,946	$20,680,949	($3)
Non Spendable:			
4.60 Non Spendable Fund Balance	$541,298	$541,298	$0
Restricted / Reserved:			
4.52 OPEB Liab Not In Trust	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$10,998,248	$10,998,246	$2
Unassigned:			
4.63 Unassigned Fund Balancee	$0	$0	$0

04 COMMUNITY SERVICE

Total Revenue	$11,436,867	$11,436,868	($1)
Total Expenditures	$10,976,926	$10,976,926	$0
Non Spendable:			
4.60 Non Spendable Fund Balance	$500	$500	$0
Restricted / Reserved:			
4.26 $25 Taconite	$0	$0	$0
4.31 Community Education	$1,416,654	$1,416,654	$0
4.32 E.C.F.E	$1,197,426	$1,197,426	$0
4.37 Q Comp	$0	$0	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.44 School Readiness	$1,556,493	$1,556,493	$0
4.47 Adult Basic Education	$564,899	$564,899	$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	$55,587	$55,586	$1
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

25 OPEB REVOCABLE TRUST

Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0

45 OPEB IRREVOCABLE TRUST

Total Revenue	$10,072,315	$10,072,315	$0
Total Expenditures	$4,701,642	$4,701,642	$0
4.22 Unassigned Fund Balance (Net Assets)	$65,529,246	$65,529,246	$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

Statistical Section (Unaudited)
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

Statistical Section (Unaudited)

This section of Independent School District No. 196'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 and assess how the government's financial position has changed over time.

Revenue Capacity - These schedules contain information to assist the reader in understanding and assessing the factors affecting the government's ability to generate its own-source revenues.

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 information to (1) assist the reader in understanding the socioeconomic environment within which a government operates and (2) provide information that facilitates comparisons of financial statement information over time and among governments.

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 comprehensive financial reports for the relevant year.


DISTRICT 196 · DISTRICT 196 ·

Rosemount-Apple Valley-Eagan ISD 196

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

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
Net investment in capital assets	$ 154,681,937	$ 149,036,967	$ 112,909,002	$ 116,725,381	$ 136,635,071	$ 153,112,125	$ 165,633,642	$ 177,348,809	$ 202,708,540	$ 233,753,554
Restricted for:										
Capital Asset Acquisition	2,551,987	7,056,555	19,609,902	7,507,409	2,404,496	-	628,995	-	301,930,869	215,773,028
Debt Service	4,332,306	2,320,162	1,028,372	-	373,926	1,470,300	2,596,229	5,776,225	8,151,553	9,258,597
Other Postemployment Benefits	10,112	9,646,093	3,821,706	1,811,073	2,178,119	9,643,543	-	-	-	-
Other Purposes	3,083,262	7,378,316	14,634,189	17,760,294	17,614,349	20,360,402	27,931,708	23,083,240	27,719,899	31,017,019
Unrestricted	(186,199,312)	(286,586,292)	(384,314,650)	(279,452,776)	(292,504,778)	(296,148,378)	(264,526,697)	(195,066,575)	(471,106,972)	(419,194,507)
Total Governmental Activities Net Position	$ (21,539,708)	$ (111,148,199)	$ (232,311,479)	$ (135,648,619)	$ (133,298,817)	$ (111,562,008)	$ (67,736,123)	$ 11,141,699	$ 69,403,889	$ 70,607,691

Note

The District implemented GASB Statement No. 68 in 2015, which resulted in a $222,722,907 reduction of beginning net position.
The District implemented GASB Statement No. 75 in 2018, which resulted in a $24,200,608 reduction of beginning net position.
The District implemented GASB Statement No. 101 in 2025, which resulted in a $46,088,914 reduction of beginning net position.
Prior year information has not been restated for the effects of these standards.

Rosemount-Apple Valley-Eagan ISD 196
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2016	2017	2018	2019
Expenses				
Governmental Activities				
Administration	$ 15,493,748	$ 19,813,397	$ 19,849,495	$ 12,051,588
District Support Services	9,058,209	9,785,816	11,304,721	11,702,181
Regular Instruction	166,000,943	238,876,726	237,331,260	121,251,866
Vocational Instruction	5,237,887	7,252,774	6,971,224	3,561,099
Special Education Instruction	65,647,768	90,835,750	92,821,199	73,220,623
Instructional Support Services	19,753,852	27,432,668	27,761,713	16,663,894
Pupil Support Services	23,523,058	27,520,644	28,187,078	24,625,849
Sites and Buildings	27,849,964	30,156,308	44,032,340	34,429,780
Fiscal and Other Fixed Cost Programs	650,603	613,851	582,782	1,182,069
Food Service	12,302,155	12,468,780	11,440,841	12,227,206
Community Service	8,211,003	10,479,888	10,362,136	7,301,923
Unallocated Depreciation	10,580,519	10,454,449	10,559,793	10,310,511
Interest and Fiscal Charges on Debt	4,760,111	6,031,917	4,880,487	5,145,850
Total Expenses	$ 369,069,820	$ 491,722,968	$ 506,085,069	$ 333,674,439
Program Revenues				
Governmental Activities				
Charges for services				
Administration	$ -	$ 4,392	$ 435,369	$ 429,722
District Support Services	203,086	111,607	191,466	258,441
Elementary and Secondary Regular Instruction	6,205,284	3,440,568	3,866,135	3,810,261
Vocational Education Instruction	3,343	-	-	940
Special Education Instruction	961,972	1,044,883	796,072	1,082,057
Instructional Support Services	143,290	-	16,158	17,965
Pupil Support Services	231,078	148,992	267,920	242,342
Sites and Buildings	118,028	-	1,798	-
Food Service	6,390,305	6,663,041	6,479,339	7,049,877
Community Service	3,325,681	3,768,615	3,646,054	3,663,168
Operating grants and contributions	58,170,271	64,488,748	85,003,445	101,343,381
Capital grants and contributions	8,105	334,716	4,963,687	5,300,870
Total Program Revenues	75,760,443	80,005,562	105,667,443	123,199,024
Net Revenue (Expense)	(293,309,377)	(411,717,406)	(400,417,626)	(210,475,415)
General Revenues				
Taxes				
Property Taxes, Levied for General Purposes	53,871,623	66,731,765	71,069,187	72,968,496
Property Taxes, Levied for Community Service	1,662,796	1,671,770	1,670,006	1,675,955
Property Taxes, Levied for Facility Improvements	8,535,237	-	-	-
Property Taxes, Levied for Debt Service	14,584,470	17,426,213	16,767,998	16,632,558
General Grants and Aids	215,880,510	229,657,806	208,324,498	212,253,653
Other General Revenues	563,633	258,267	465,747	3,014,218
Investment Earnings	412,078	6,363,094	5,159,316	362,703
Total General Revenues	295,510,347	322,108,915	303,456,752	306,907,583
Change in Net Position	$ 2,200,970	$ (89,608,491)	$ (96,960,874)	$ 96,432,168

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 18,233,295	$ 17,679,393	$ 17,291,218	$ 19,573,660	$ 13,886,755	$ 15,803,392
13,429,650	16,663,789	15,910,214	21,022,552	26,679,478	15,992,147
211,444,602	216,373,592	203,445,557	143,952,163	202,652,658	225,820,745
5,654,203	5,430,687	5,300,791	5,756,826	6,068,702	6,151,452
75,487,437	76,596,038	85,358,191	90,374,982	96,693,929	105,677,067
24,595,643	22,568,796	22,736,483	25,472,028	20,070,485	27,895,638
29,794,651	31,273,851	34,797,537	40,192,776	42,764,400	42,498,347
34,726,544	30,109,325	27,841,384	46,796,101	57,276,144	47,677,896
671,312	1,237,889	1,209,218	3,660,082	1,760,694	1,823,914
10,922,877	10,711,362	15,389,003	16,916,134	20,567,263	20,680,946
9,011,068	8,367,921	9,251,885	10,025,895	11,179,805	10,908,554
-	-	-	-	-	-
4,540,835	4,131,775	(669,166)	4,206,727	12,844,463	31,665,291
$ 438,512,117	$ 441,144,418	$ 437,862,315	$ 427,949,926	$ 512,444,776	$ 552,595,389
$ 2,950	$ 25	$ 4,008	$ 1,500	$ 1,195	$ 1,444
248,479	10,911	14,533	308,184	256,701	281,293
3,688,825	2,220,978	3,998,689	4,850,052	4,981,625	9,091,156
-	-	-	778	1,033	6,582
1,135,866	1,333,551	1,717,605	1,763,318	1,606,224	1,399,703
13,440	7,812	26,148	33,180	23,644	57,580
552,186	139,857	230,626	551,288	853,713	759,296
-	-	1,798	392,085	506,520	585,963
4,968,821	95,744	844,796	6,370,498	1,413,553	1,231,959
3,117,331	2,250,459	3,850,067	4,687,622	5,540,114	5,368,610
98,694,661	120,151,777	123,974,808	112,809,872	140,878,845	149,204,559
5,176,740	5,014,416	4,856,655	2,348,015	-	-
117,599,299	131,225,530	139,519,733	134,116,392	156,063,167	167,988,145
(320,912,818)	(309,918,888)	(298,342,582)	(293,833,534)	(356,381,609)	(384,607,244)
76,031,346	96,748,853	102,820,209	105,469,474	112,274,530	118,008,871
1,753,218	1,785,616	1,798,860	1,848,516	1,886,783	1,891,419
-	-	-	-	-	-
17,809,052	17,948,640	17,767,242	17,717,272	17,364,477	34,953,281
213,963,522	214,852,352	218,742,166	240,214,097	257,853,813	250,477,364
841,500	142,331	240,810	2,432,505	4,992,639	3,515,338
1,892,813	137,477	799,180	5,029,492	20,271,557	23,053,687
312,291,451	331,615,269	342,168,467	372,711,356	414,643,799	431,899,960
$ (8,621,367)	$ 21,696,381	$ 43,825,885	$ 78,877,822	$ 58,262,190	$ 47,292,716

Rosemount-Apple Valley-Eagan ISD 196

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

	Fiscal Year			
	2016	2017	2018	2019
General Fund				
Nonspendable	$ 967,324	$ 1,061,586	$ 1,050,944	$ 1,421,379
Restricted	2,454,724	5,838,313	9,318,698	10,840,842
Assigned	10,790,390	7,472,160	8,399,254	1,311,999
Unassigned	16,839,773	22,263,362	25,699,811	37,352,793
Total General Fund	$ 31,052,211	$ 36,635,421	$ 44,468,707	$ 50,927,013
All Other Governmental Funds				
Nonspendable	$ 136,641	$ 163,619	$ 208,298	$ 244,503
Restricted	138,407,574	104,910,947	45,393,559	14,947,727
Unassigned	-	-	-	(554,624)
Total All Other Governmental Funds	$ 138,544,215	$ 105,074,566	$ 45,601,857	$ 14,637,606

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 1,282,831	$ 647,657	$ 3,932,377	$ 1,814,179	$ 1,176,877	$ 1,198,093
10,072,358	13,093,480	16,883,660	13,538,337	15,459,447	21,782,510
1,271,880	7,128,748	13,744,165	19,458,897	26,396,719	19,374,130
45,737,258	63,988,692	59,534,594	56,839,880	68,559,006	76,252,125
$ 58,364,327	$ 84,858,577	$ 94,094,796	$ 91,651,293	$ 111,592,049	$ 118,606,858
$ 497,327	$ 473,170	$ 445,313	$ 404,986	$ 570,305	$ 544,290
19,169,103	19,061,145	15,879,212	17,094,771	323,863,040	240,820,932
-	-	-	(61,746)	-	-
$ 19,666,430	$ 19,534,315	$ 16,324,525	$ 17,438,011	$ 324,433,345	$ 241,365,222

Rosemount-Apple Valley-Eagan ISD 196

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

	Fiscal Year			
	2016	2017	2018	2019
Revenues				
Local Sources				
Property Taxes	$ 78,828,084	$ 85,651,484	$ 89,682,487	$ 91,158,991
Investment Earnings	990,686	1,525,963	1,720,017	2,390,487
Other	20,303,840	21,655,777	21,241,570	21,450,041
State Sources	258,200,427	264,144,986	275,878,205	285,746,486
Federal Sources	13,700,319	14,628,580	15,834,368	16,232,102
Total revenues	372,023,356	387,606,790	404,356,647	416,978,107
Expenditures				
Current				
Administration	14,846,637	14,931,628	15,599,003	16,342,073
District Support Services	9,360,367	9,807,545	10,694,868	12,008,717
Elementary and Secondary				
Regular Instruction	165,181,027	169,848,898	173,672,800	177,357,744
Vocational Education Instruction	5,198,949	5,013,173	5,137,316	5,396,017
Special Education Instruction	65,226,216	68,020,953	71,133,191	72,650,167
Instructional Support Services	19,695,766	20,664,400	21,616,857	22,489,640
Pupil Support Services	23,694,661	24,615,829	25,550,001	26,181,738
Sites and Buildings	21,979,790	25,390,808	23,681,891	25,398,051
Fiscal and Other Fixed Cost Programs	650,603	613,851	582,782	1,182,069
Food Service	11,757,651	11,992,184	11,258,394	12,113,867
Community Service	8,044,250	8,822,111	8,751,046	8,933,712
Capital outlay	11,640,890	33,546,532	68,021,071	40,050,087
Debt service				
Principal	13,326,884	14,394,446	14,079,855	14,694,828
Interest and Fiscal charges	4,384,850	7,911,158	7,595,387	6,992,089
Total expenditures	374,988,541	415,573,516	457,374,462	441,790,799
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,965,185)	(27,966,726)	(53,017,815)	(24,812,692)
Other Financing Sources (Uses)				
Transfers in	8,554,099	20,122	-	135,509
Transfers out	(8,554,099)	(20,122)	-	(135,509)
Refunding Debt Issued	-	-	-	-
Debt Issued	112,150,000	-	-	-
Premium on Debt Issued	20,355,238	-	-	-
Bond Refunding Payments	(12,125,000)	-	-	-
Long-Term Leases and Other Loans	480,000	-	1,043,209	-
Subscription based IT arrangements	-	-	-	-
Insurance Recovery	-	-	311,212	56,303
Judgements for the School District	-	-	-	369
Sale of Property	27,218	80,287	23,971	19,383
Total Other Financing Sources (Uses)	120,887,456	80,287	1,378,392	76,055
Net Change in Fund Balances	$ 117,922,271	$ (27,886,439)	$ (51,639,423)	$ (24,736,637)
Debt Service as a Percentage of Noncapital Expenditures	4.9%	5.8%	5.6%	5.4%

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 95,664,211	$ 116,395,290	$ 122,337,786	$ 125,761,506	$ 134,617,074	$ 157,437,903
1,595,266	106,618	236,959	5,469,200	20,976,647	22,588,938
17,975,172	9,187,718	14,530,742	22,126,052	19,634,148	18,497,896
296,520,589	300,697,987	304,368,150	319,028,625	366,344,570	378,670,300
16,894,745	35,520,203	41,968,413	30,949,226	27,909,460	19,428,019
428,649,983	461,907,816	483,442,050	503,334,609	569,481,899	596,623,056
16,978,484	17,240,096	18,093,029	19,634,436	15,201,514	15,589,653
13,024,402	12,338,544	13,836,251	14,074,008	15,910,407	16,821,646
179,118,369	189,442,516	203,653,924	213,682,467	221,696,371	224,700,071
5,104,823	5,052,494	5,500,400	5,695,353	6,046,736	6,160,154
76,516,745	77,148,300	83,456,701	89,884,344	96,379,273	103,579,812
23,078,098	21,506,153	23,679,065	27,604,925	28,957,113	38,259,020
27,564,639	29,228,298	35,089,618	38,515,802	42,643,826	43,710,810
30,069,134	30,408,462	28,103,226	30,975,242	32,090,758	28,482,101
671,312	1,237,889	1,209,218	1,518,389	2,430,752	1,823,914
10,890,508	10,538,159	15,007,297	16,010,231	19,091,283	19,619,863
8,606,173	8,164,705	9,601,763	9,983,098	11,194,280	10,966,861
15,362,092	22,311,175	29,943,391	15,698,918	44,638,418	124,581,622
13,251,596	14,703,513	16,063,955	19,069,303	22,698,345	22,328,307
6,333,341	6,005,061	5,809,628	5,543,326	5,015,253	22,443,329
426,569,716	445,325,365	489,047,466	507,889,842	563,994,329	679,067,163
2,080,267	16,582,451	(5,605,416)	(4,555,233)	5,487,570	(82,444,107)
399,229	34,763	92,212	211,175	146,105	152,468
(399,229)	(34,763)	(92,212)	(211,175)	(146,105)	(152,468)
-	-	11,235,000	-	-	-
8,960,000	9,005,000	9,775,000	-	300,000,000	-
544,202	536,557	1,923,457	-	11,948,501	-
-	-	(12,110,000)	-	-	-
-	-	18,115	70,597	994,841	377,807
-	-	-	2,277,418	7,719,153	5,057,085
25,413	46,259	7,623	98,736	145,839	90,815
-	-	-	-	-	-
856,256	191,868	782,650	778,465	640,186	865,086
10,385,871	9,779,684	11,631,845	3,225,216	321,448,520	6,390,793
$ 12,466,138	$ 26,362,135	$ 6,026,429	$ (1,330,017)	$ 326,936,090	$ (76,053,314)
4.8%	4.9%	4.8%	5.0%	5.3%	8.1%


DISTRICT 196 · DISTRICT 196 ·

Rosemount-Apple Valley-Eagan ISD 196

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

Fiscal Year	Property Tax				
	General Purposes	Community Service	Capital Projects - Facility Improvement	Debt Service	Total
2025	$ 120,593,203	$ 1,891,419	$ -	$ 34,953,281	$ 157,437,903
2024	115,365,814	1,886,783	-	17,364,477	125,761,506
2023	106,195,718	1,848,516	-	17,717,272	122,386,311
2022	102,820,209	1,798,860	-	17,767,242	116,483,109
2021	96,748,853	1,785,616	-	17,948,640	95,593,616
2020	76,033,997	1,752,848	-	17,806,771	286,898,104
2019	72,968,496	1,675,955	-	212,253,653	89,507,191
2018	71,069,187	1,670,006	-	16,767,998	85,829,748
2017	66,731,765	1,671,770	-	17,426,213	78,654,126
2016	53,871,623	1,662,796	8,535,237	14,584,470	79,066,937

Per ACFR Statement of Revenues, Expenditures, and Changes in Fund Balances

Rosemount-Apple Valley-Eagan ISD 196

Tax Capacity and Estimated Market Value of Property
Last Ten Fiscal Years
(Unaudited)

	Tax Capacity (1)				
				Tax Rate Determining Value Subtotal	
Tax Collection Calendar Year	Real and Personal Property	Fiscal Disparities Contributions	Tax Increment	Amount	Percent Increase (Decrease)
2025	$ 303,963,948	$ (21,699,539)	$ (5,714,312)	$ 276,550,097	1.2%
2024	298,450,144	(19,245,645)	(5,898,580)	273,305,919	6.8%
2023	279,459,418	(18,297,115)	(5,304,095)	255,858,208	17.8%
2022	240,575,365	(18,504,314)	(4,884,451)	217,186,600	5.0%
2021	228,617,628	(17,313,550)	(4,486,386)	206,817,692	6.0%
2020	215,880,510	(16,477,982)	(4,312,949)	195,089,579	7.3%
2019	201,428,701	(15,818,379)	(3,731,389)	181,878,933	8.4%
2018	186,318,358	(15,403,001)	(3,128,406)	167,786,951	7.8%
2017	173,554,906	(15,383,669)	(2,471,521)	155,699,716	4.1%
2016	166,440,791	(14,921,393)	(1,904,735)	149,614,663	5.9%

(1) Tax capacity is calculated by applying class rates (for specific property classifications such as residential, commercial, etc.) to the assessed market value. Class rates are periodically changed by the state.

Tax Capacity (1)		Referendum Market Value	
Fiscal Disparities Distribution	Total Tax Capacity	Amount	Percent Increase (Decrease)
$ 31,652,479	$ 308,202,576	$ 26,857,551,027	2.2%
28,479,925	301,785,844	26,277,844,354	5.8%
26,974,003	282,832,211	24,848,181,413	15.8%
27,109,969	244,296,569	21,456,033,389	5.4%
24,920,887	231,738,579	20,353,002,736	5.3%
23,476,576	218,566,155	19,320,498,352	7.0%
22,023,827	203,902,760	18,061,396,485	8.1%
20,713,134	188,500,085	16,705,743,318	7.1%
19,309,802	175,009,518	15,593,078,470	4.1%
17,855,260	167,469,923	14,984,685,831	5.2%

Rosemount-Apple Valley-Eagan ISD 196

Property Tax Rates - Direct and Overlapping Governments
Last Ten Fiscal Years
(Unaudited)

		Mill Levy Rates									
		Independent School District No. 196				Overlapping Rates (1) - Municipalities, and Townships					
	Levy Year	General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total	Apple Valley	Burnsville	Coates	Eagan	Farmington	Inver Grove Heights
Tax Capacity Rate	2025	10.959	0.577	11.432	22.968	41.810	45.806	12.566	36.177	47.908	50.753
Market Value Rate	2025	0.283	-	-	0.283	0.014	-	-	-	-	-
Tax Capacity Rate	2024	11.071	0.614	11.939	23.624	36.789	42.503	11.370	33.585	45.069	50.132
Market Value Rate	2024	0.301	-	-	0.301	0.014	-	-	-	-	-
Tax Capacity Rate	2023	11.164	0.633	6.107	17.904	35.273	42.374	12.739	33.566	42.933	48.814
Market Value Rate	2023	0.312	-	-	0.312	0.014	-	-	-	-	-
Tax Capacity Rate	2022	11.955	0.723	7.293	19.971	38.182	43.054	14.258	36.119	50.623	51.925
Market Value Rate	2022	0.329	-	-	0.329	0.016	-	-	-	-	-
Tax Capacity Rate	2021	11.619	0.746	7.681	20.046	38.192	42.853	13.838	36.333	49.251	50.590
Market Value Rate	2021	0.343	-	-	0.343	0.016	-	-	-	-	-
Tax Capacity Rate	2020	11.758	0.860	7.242	19.860	39.782	43.148	17.196	35.262	50.971	51.037
Market Value Rate	2020	0.344	-	-	0.344	0.016	-	-	0.012	-	-
Tax Capacity Rate	2019	12.511	0.860	7.242	20.613	39.603	43.595	15.688	35.227	54.372	53.537
Market Value Rate	2019	0.261	-	-	0.261	0.017	-	-	0.012	-	-
Tax Capacity Rate	2018	11.728	0.880	8.744	21.352	42.475	43.552	17.399	36.378	57.161	51.112
Market Value Rate	2018	0.267	-	-	0.267	0.018	-	-	0.013	-	-
Tax Capacity Rate	2017	13.000	0.915	9.421	23.336	44.473	46.557	17.490	37.385	58.760	51.644
Market Value Rate	2017	0.274	-	-	0.274	0.020	-	-	0.015	-	-
Tax Capacity Rate	2016	12.843	1.004	10.470	24.317	44.721	46.525	17.482	37.097	59.239	49.266
Market Value Rate	2016	0.27	-	-	0.270	0.020	-	-	0.015	-	-

(1) Overlapping rates are those of local and county governments that apply to property owners within the District. Not all overlapping rates apply to all the District's property owners (e.g., the rates for special districts apply only to the proportion of the District's property owners whose property is located within the geographic boundaries of the special district).

(2) The miscellaneous other levy includes the Metropolitan Council, Mosquito Abatement, Transit District, Dakota County CDA, and Light Rail. These miscellaneous levies are slightly between municipalities.

Source
Dakota County Department of Property and Public Records

Rosemount-Apple Valley-Eagan ISD 196

Property Tax Rates -
Direct and Overlapping Governments - continued
Last Ten Fiscal Years
(Unaudited)

Mill Levy Rates								
Overlapping Rates (1) - Municipalities, and Townships						Totals by School District		
Lakeville	Rosemount	Empire Township	Vermillion Township	Dakota County	Miscellaneous Other (2)	Apple Valley Resident	Eagan Resident	Rosemount Resident
32.731	35.265	26.441	15.060	19.948	3.053	87.779	82.146	81.234
-	-	-	-	-	-	0.297	0.283	0.283
30.213	33.360	25.491	13.991	18.323	2.994	81.730	78.526	78.301
-	-	-	-	-	-	0.315	0.301	0.301
29.676	32.345	24.073	14.204	18.816	2.914	74.907	73.200	71.979
-	-	-	-	-	-	0.326	0.312	0.312
32.846	36.949	27.623	16.031	21.630	3.381	83.164	81.101	81.931
-	-	-	-	-	-	0.345	0.329	0.329
34.351	36.954	27.250	14.070	22.716	3.432	84.386	82.527	83.148
-	-	-	-	-	-	0.359	0.343	0.343
34.615	38.580	29.131	14.728	24.133	4.030	87.805	83.285	86.603
-	-	-	-	-	-	0.360	0.356	0.344
35.607	39.355	25.386	15.723	25.386	-	85.602	81.226	85.354
-	-	-	-	-	-	0.278	0.273	0.261
36.419	40.961	29.892	16.282	26.580	4.458	94.865	88.768	93.351
-	-	-	-	-	-	0.285	0.280	0.267
37.510	41.832	29.642	16.279	28.004	4.458	100.271	93.183	97.630
-	-	-	-	-	-	0.294	0.289	0.274
38.669	43.149	29.445	16.724	28.570	5.063	102.671	95.047	101.099
-	-	-	-	-	-	0.290	0.285	0.270

Rosemount-Apple Valley-Eagan ISD 196

Property Tax Rates -
Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)

	2025			2016		
Taxpayer	Assessed Valuation	Rank	Percent of Total Assessed Valuation	Assessed Valuation	Rank	Percent of Total Assessed Valuation
Flint Hills Resources Pine Bend LLC	$ 78,403,774	1	0.3%	$ 67,255,668	4	0.4%
Northern States Power Co	76,343,500	2	0.3%	-	N/A	N/A
Eagan Property Owner LLC	66,393,200	3	0.2%	-	N/A	N/A
Kingston Green Limited Partnership	66,127,000	4	0.2%	-	N/A	N/A
Neon Burnsville LLC	65,217,500	5	0.2%	-	N/A	N/A
RRE Woods Holdings LLC	62,500,000	6	0.2%	-	N/A	N/A
Continental 313 Fund LLC	61,823,100	7	0.2%	-	N/A	N/A
RRE Nicollet Ridge Holdings LLC	59,369,400	8	0.2%	-	N/A	N/A
Eagan Promenade Inc.	53,177,200	9	0.2%	34,073,100	8	0.2%
SP MIM Rosemount LLC	51,209,000	10	0.2%	-	N/A	N/A
West Publishing Company	-	N/A	N/A	74,193,500	2	0.5%
Nighthawks Properties LLC	-	N/A	N/A	39,167,300	7	0.3%
Burnsville Center SPE LLC	-	N/A	N/A	107,500,000	1	0.7%
Xcel Energy	-	N/A	N/A	68,161,800	3	0.5%
Dakota Electric Association	-	N/A	N/A	46,384,600	5	0.3%
Individual	-	N/A	N/A	41,784,700	6	0.3%
Apple Valley Leased Housing Association III	-	N/A	N/A	32,118,700	9	0.2%
WRPV XI Woods Burnsville LLC	-	N/A	N/A	29,951,800	10	0.2%
Total paid by principal property taxpayers	640,563,674		2.4%	540,591,168		3.6%
All others	26,216,987,353		97.6%	14,444,094,663		96.4%
Total	$ 26,857,551,027		100.0%	$ 14,984,685,831		100.0%

Source

Dakota County Department of Property Tax and Public Records

Rosemount-Apple Valley-Eagan ISD 196

Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Levy Year Collectible December 31,	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2025 (1)	$ 156,041,548	$ 71,645,548	45.91%	N/A	$ 71,645,548	45.91%
2024	156,934,270	154,528,966	98.47%	1,202,652	155,731,618	99.23%
2023	133,519,390	132,748,332	99.42%	285,113	133,033,445	99.64%
2022	124,766,022	123,642,772	99.10%	406,514	124,049,286	99.43%
2021	121,465,415	120,634,751	99.32%	255,453	120,890,204	99.53%
2020	116,077,302	115,130,636	99.18%	438,006	115,568,642	99.56%
2019	95,260,090	94,911,727	99.63%	314,713	95,226,440	99.96%
2018	90,961,693	90,579,847	99.58%	366,428	90,946,275	99.98%
2017	89,051,368	88,689,493	99.59%	292,485	88,981,978	99.92%
2016	85,688,567	85,298,846	99.55%	389,721	85,688,567	100.00%

(1) Only a portion of the calendar year 2025 taxes are collected by June 30, 2025.

Rosemount-Apple Valley-Eagan ISD 196

Ratios and Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Year	Governmental Activities						Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Refunding Bonds	Long-Term Leases	Subscription Liabilities	Financed Purchases	Certificates of Participation			
2025	$ 373,443,148	$ -	$ 995,629	$ 6,528,871	$ 2,415,889	$ 24,206,669	$ 407,590,206	N/A	$ 2,431
2024	384,507,670	4,153,521	978,777	8,839,263	3,232,106	28,486,717	430,198,054	N/A	2,566
2023	83,570,205	8,122,041	285,892	6,707,873	4,009,000	31,976,346	134,671,357	0.40%	813
2022	94,102,419	12,235,562	325,334	6,805,412	4,763,307	35,075,627	153,307,661	0.49%	935
2021	107,589,699	17,038,465	563,075	-	5,711,406	27,305,728	158,208,373	0.53%	965
2020	117,208,645	20,998,759	-	-	6,149,919	19,614,507	163,971,830	0.59%	1,029
2019	126,537,591	24,776,622	-	-	7,046,515	11,140,000	169,500,728	0.64%	1,063
2018	139,238,317	26,310,000	-	-	8,286,343	12,125,000	185,959,660	0.72%	1,181
2017	128,940,000	29,530,000	-	-	8,477,989	13,085,000	180,032,989	0.74%	1,164
2016	138,270,000	32,660,000	-	-	9,467,435	14,030,000	194,427,435	0.85%	1,269

Rosemount-Apple Valley-Eagan ISD 196

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

Year	General Obligation Bonds and Capital Notes	Less Amounts Available in Debt Service Fund	Total	Percentage of Market Value of Property (1)	Per Capita (2)
2025	$ 373,443,148	$ 9,258,597	$ 364,184,551	1.36%	$ 2,172
2024	388,661,191	8,151,553	380,509,638	1.45%	2,270
2023	91,692,246	5,776,225	85,916,021	0.35%	519
2022	106,337,981	4,543,912	101,794,069	0.47%	621
2021	124,628,164	3,636,775	120,991,389	0.59%	738
2020	138,207,404	2,669,765	135,537,639	0.70%	850
2019	151,314,213	1,699,991	149,614,222	0.83%	939
2018	165,548,317	3,592,701	161,955,616	0.97%	1,028
2017	158,470,000	5,338,811	153,131,189	0.98%	990
2016	170,930,000	7,362,951	163,567,049	1.09%	1,068

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

(1) See the Schedule of Tax Capacity and Estimated Market Value of Property for information on the market value of the District's property.
(2) See the Schedule of Demographic and Economic Statistics for the District's population data.


DISTRICT 196 · DISTRICT 196 ·

Rosemount-Apple Valley-Eagan ISD 196
Direct and Overlapping Debt
June 30, 2025
(Unaudited)

Taxing Entity	2024-2025 Taxable Net Tax Capacity (1)	General Obligation Bonded Debt (2)	Percent Overlapping to ISD No. 196	Total Direct and Overlapping Debt
Direct Debt ISD No. 196	$ 276,550,097	$ 358,710,000	100.00%	$ 358,710,000
Overlapping Debt				
Dakota County	761,460,633	-	36.32%	-
Cities				
Apple Valley	81,847,725	54,985,829	99.19%	54,540,444
Burnsville	102,552,658	60,887,000	23.63%	14,387,598
Eagan	135,356,711	52,985,000	64.18%	34,005,773
Farmington	30,962,345	11,085,000	0.02%	2,217
Inver Grove Heights	60,499,273	32,160,000	24.43%	7,856,688
Lakeville	137,245,174	155,450,000	17.10%	26,581,950
Rosemount	46,930,713	111,365,000	93.33%	103,936,955
Town of Empire	5,592,914	1,475,000	14.01%	206,648
Others				
Metropolitan Council	6,567,474,000	200,314,000	4.21%	8,433,219
Subtotal overlapping debt		680,706,829		249,951,492
Total Direct and Overlapping Debt		$ 1,039,416,829		$ 608,661,492

Rosemount-Apple Valley-Eagan ISD 196
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year				
	2016	2017	2018	2019	2020
Debt Limit	$ 2,247,702,875	$ 2,338,961,771	$ 2,505,861,498	$ 2,709,209,473	$ 2,898,074,753
Total Net Debt Applicable to Limit	163,567,049	153,131,189	142,992,299	149,614,222	135,537,639
Legal Debt Margin	$ 2,084,135,826	$ 2,185,830,582	$ 2,362,869,199	$ 2,559,595,251	$ 2,762,537,114
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	7.28%	6.55%	5.71%	5.52%	4.68%

Fiscal Year				
2021	2022	2023	2024	2025
$ 3,052,950,410	$ 3,277,138,487	$ 3,727,227,212	$ 3,941,676,653	$ 4,028,632,654
120,991,389	131,556,996	73,707,550	380,509,638	364,184,551
$ 2,931,959,021	$ 3,145,581,491	$ 3,653,519,662	$ 3,561,167,015	$ 3,664,448,103
3.96%	4.01%	1.98%	9.65%	9.04%

Legal Debt Margin Calculation for 2025		
Estimated Market Value - 2024		$ 26,857,551,027
Debt Limit (15% of Market Value)		$ 4,028,632,654
Debt Applicable to Limit		
General Obligation Bonds	$ 373,443,148	
Less Amount Set Aside for Repayment of General Obligation Debt	(9,258,597)	
Total Net Debt Applicable to Limit		364,184,551
Legal Debt Margin		$ 3,664,448,103

Rosemount-Apple Valley-Eagan ISD 196

Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

		Dakota County						
Year	ISD No. 196 Population (1)	Population (2)	Personal Income (Thousands) (2)	Per Capita Personal Income (2)	Education Level in Years of Formal Schooling (3)	Median Age (2)	School Enrollment (4)	Unemployment Rate (2)
2024	167,659	453,156	N/A	N/A	95.0%	39.3	29,049	2.9%
2023	165,608	447,440	33,566,347	75,019	95.0%	39.1	28,961	2.7%
2022	163,960	443,692	31,026,692	69,984	96.0%	38.5	29,047	2.0%
2021	163,960	442,038	30,026,160	67,927	95.0%	39.0	29,086	3.4%
2020	159,390	431,807	27,958,762	64,748	N/A	38.0	28,709	5.9%
2019	159,390	429,021	26,562,417	61,914	96.0%	38.3	29,019	2.9%
2018	157,475	425,423	25,802,276	60,651	95.2%	38.2	29,196	2.5%
2017	154,620	421,751	24,308,945	57,638	94.0%	38.0	28,644	2.5%
2016	153,174	417,486	22,951,451	54,975	94.0%	37.6	28,182	3.4%
2015	153,051	414,686	22,272,614	53,710	95.0%	37.3	27,790	3.3%

N/A - Not Available

Data Sources

(1) District population is based upon an annual school district census. This information is certified to the state and is subsequently used in determining community education revenue.

(2) 2024 Annual Comprehensive Financial Report for Dakota County, Minnesota

(3) Dakota County Demographics Report

(4) Actual number of students enrolled in the District on October 1 of each school year, based on the District's official October 1 enrollment reports.

Rosemount-Apple Valley-Eagan ISD 196
Principal Employers
Current Year and Nine Years Ago
(Unaudited)

	2024 (1)			2015		
Employer	Employees (1)	Rank	Percentage of Total County Employment	Employees (2)	Rank	Percentage of Total County Employment
Thomson West	6,700	1	4.38%	6,000	1	3.92%
ISD No. 196	4,367	2	2.85%	3,693	2	2.41%
Blue Cross Blue Shield	3,000	3	1.96%	N/A	N/A	N/A
Burnsville Center	3,000	3	1.96%	1,500	4	0.98%
U.S. Postal Service	2,704	5	1.77%	816	7	0.53%
CHS Inc.	2,300	6	1.50%	N/A	N/A	N/A
Dakota County	2,052	7	1.34%	N/A	N/A	N/A
UTC Aerospace	1,900	8	1.24%	N/A	N/A	N/A
ISD No. 191	1,355	9	0.89%	N/A	N/A	N/A
ISD No. 194	1,334	10	0.87%	N/A	N/A	N/A
Fairview Ridges Hospital	N/A	N/A	N/A	1,050	5	0.69%
United Parcel Service	N/A	N/A	N/A	1,729	3	1.13%
Cub Foods	N/A	N/A	N/A	894	6	0.58%
YMCA	N/A	N/A	N/A	749	8	0.49%
City of Eagan	N/A	N/A	N/A	583	9	0.38%
Target	N/A	N/A	N/A	510	10	0.33%
All Others	124,339		81.24%	135,527		88.55%
Total District Population	153,051			153,051		

(1) Calendar Year

Source
2024 Dakota County Annual Comprehensive Financial Report

Rosemount-Apple Valley-Eagan ISD 196

Employees by Classification
Last Ten Fiscal Years
(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Administrators/Principals (1)	117	117	136	140	138	136	134	138	141	151
Supervisors/Special Staff	69	68	81	85	82	84	84	86	88	85
Teachers/Nurses	2812	2815	2624	2356	2378	2479	2436	2443	2450	2485
Clerical	1096	1087	930	939	863	885	945	924	971	1015
Building Chiefs and Custodians	201	203	206	215	185	185	194	182	190	191
Food Service	196	202	193	199	172	184	169	171	179	197
Truck Drivers/Mechanics/Bus Drive	245	256	253	312	292	290	279	277	278	272
Nonlicensed Specialists	56	53	62	62	48	37	38	40	48	64
Total	4,792	4,801	4,485	4,308	4,158	4,280	4,279	4,261	4,345	4,460

(1) District office cabinet, principals, secondary school building assistant principals, and principals on special assignment.

Note
This schedule is a headcount based on assignment – employees with multiple assignments are reflected multiple times.

Rosemount-Apple Valley-Eagan ISD 196

Operating Indicators - Standardized Testing and Graduation Rates

Last Ten Fiscal Years

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Standardized tests										
MCA Reading (1)										
Grade 3	59%	65%	64%	61%	N/A	0.54	53%	55%	53%	5200%
Grade 4	65	62	66	60	N/A	52	56	55	54	54
Grade 5	73	72	70	73	N/A	63	65	66	64	65
Grade 6	66	69	69	66	N/A	60	60	58	62	62
Grade 7	65	64	63	62	N/A	56	52	53	52	52
Grade 8	66	69	66	63	N/A	57	55	53	54	51
Grade 10	74	73	73	73	N/A	73	59	63	63	61
MCA Math (1)										
Grade 3	74	75	73	71	N/A	65	65	65	68	59
Grade 4	73	73	74	70	N/A	56	66	67	66	64
Grade 5	65	64	62	62	N/A	47	54	57	56	50
Grade 6	66	65	64	59	N/A	42	44	46	50	49
Grade 7	63	62	61	59	N/A	43	45	48	47	50
Grade 8	66	66	66	65	N/A	42	46	49	49	51
Grade 11	64	68	64	62	N/A	60	44	50	51	52
MCA Science (1)										
Grade 5	70	68	67	66	N/A	54	56	55	52	31
Grade 8	63	61	59	55	N/A	38	41	38	42	22
High school	73	74	70	74	N/A	59	56	55	62	53
MAP (Measures of Academic Progress) (2)										
Reading										
Grade 2-5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	56.8	N/A	N/A
Grade 6-7	56.6	55.3	56.4	54.5	49.6	57.9	40.6	53.4	48.7	N/A
Math										
Grade 2-5	55	54.6	51.2	48.3	51.7	N/A	N/A	58.6	N/A	N/A
Grade 6-7	58.4	60.4	60.8	58.8	56.4	42.5	40.7	63.7	53	N/A
ACT										
Average composite score	23.0	23.1	23.1	23.0	22.7	22.9	21.5	21.3	21.4	20.9
National Merit Scholars										
Commended	32	47	47	26	56	49	41	33	22	17
Finalists and semifinalists	15	15	7	16	12	17	13	12	11	11

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Attendance percentages										
Kindergarten	95.80	95.90	96.00	95.70	95.80	97.00	92.80	98.90	94.00	94.80
1st grade	95.80	95.90	96.00	96.00	95.80	96.90	93.00	98.70	94.00	94.90
2nd grade	96.10	95.80	96.20	96.00	96.10	97.10	93.30	98.80	94.40	95.00
3rd grade	96.00	96.10	96.10	96.10	95.90	97.20	93.30	98.80	94.40	94.90
4th grade	96.00	95.70	96.10	95.90	96.00	96.90	93.50	98.80	94.50	94.90
5th grade	95.90	95.80	95.80	96.00	95.90	96.80	93.20	98.90	94.30	94.90
6th grade	95.70	95.40	95.20	95.50	96.00	94.60	92.70	98.90	94.40	94.20
7th grade	95.40	95.30	94.90	95.50	95.60	94.10	92.90	98.80	93.70	94.20
8th grade	95.20	95.00	94.80	95.40	95.30	93.20	92.50	98.70	93.30	93.50
9th grade	95.70	95.20	95.20	96.30	97.00	96.20	93.00	98.90	93.70	94.20
10th grade	95.00	94.20	93.80	95.30	96.10	95.90	92.20	98.60	92.50	92.70
11th grade	93.20	93.10	92.30	95.10	95.30	94.60	91.10	98.40	91.00	91.60
12th grade	90.20	89.40	89.40	92.00	93.30	92.40	88.50	98.40	87.60	97.50
All grades	94.60%	94.40%	94.30%	95.00%	95.30%	95.00%	92.00%	92.00%	93.22%	93.10%
Graduation data (3)										
District graduation rates	92.0%	90.0%	91.0%	91.2%	88.8%	88.5%	88.5%	88.7%	88.1%	N/A
State graduation rate	82.0%	83.0%	83.0%	83.7%	83.8%	83.3%	83.6%	83.3%	84.2%	N/A

N/A - Not Available

(1) Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessments (MCA).
(2) Percent of students who met or exceeded their mean growth projection.
(3) Percent of students graduating from high school within four years after enrolling in Grade 9.

Source
Standardized testing results for the District are from the "Annual Report on Curriculum, Instruction, and Student Achievement," prepared by the District's Teaching and Learning Department.

Rosemount-Apple Valley-Eagan ISD 196

Capital Assets Statistics by Program and Classification

Last Ten Fiscal Years

(Unaudited)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program										
Administration	$ 249,608	$ 249,608	$ 249,608	$ 249,608	$ 249,608	$ 249,608	$ 249,608	$ 320,843	$ 734,500	$ 661,390
District Support Services	1,209,990	1,313,895	1,417,800	1,497,800	1,434,713	1,431,913	1,431,913	7,495,394	8,767,916	$12,548,487
Elementary and Secondary Regular Instruction	9,498,719	10,298,063	10,356,373	10,413,270	10,541,161	10,628,195	18,085,409	12,920,822	28,245,996	29,735,423
Vocational Education	153,059	156,601	164,106	164,106	164,106	153,841	153,841	148,239	148,239	429,424
Special Education	387,351	392,500	392,500	392,500	385,920	385,920	385,920	574,536	1,436,656	1,356,894
Community Education	36,225	36,225	36,225	36,225	36,225	33,625	33,625	40,291	78,420	54,645
Instructional Support	159,917	159,917	159,917	159,917	159,917	159,917	159,917	1,134,074	1,134,074	955,632
Transportation	15,966,253	16,873,062	18,213,195	18,517,122	20,733,236	20,996,459	21,388,599	21,955,488	22,099,112	23,658,455
Food Service	2,486,240	2,662,531	2,746,826	2,982,509	3,161,792	3,185,003	3,211,607	4,062,182	5,448,282	6,459,205
Sites and Buildings	6,418,617	6,666,365	6,993,094	10,600,927	11,966,353	11,966,353	557,098,917	11,966,353	11,966,353	19,698,160
Sites and Buildings – Unallocated	412,984,267	442,192,955	486,431,295	509,995,795	520,991,650	532,833,261	11,966,353	560,377,497	576,732,010	674,422,486
Total program	$ 449,550,246	$ 481,001,722	$ 527,160,939	$ 555,009,779	$ 569,824,681	$ 582,024,095	$ 614,165,709	$ 620,995,719	$ 656,791,558	$ 769,980,201
Classification										
Land	$ 8,870,712	$ 8,870,712	$ 8,870,712	$ 11,966,353	$ 11,966,353	$ 11,966,353	$ 11,966,353	$ 11,966,353	$ 11,966,353	$ 19,625,832
Land Improvements	12,976,413	12,976,413	12,976,413	14,812,196	15,808,864	16,545,781	17,590,399	18,721,699	20,949,724	23,002,527
Building	357,940,976	362,591,261	374,845,921	376,147,361	437,802,664	463,331,698	498,256,495	509,302,876	514,188,125	523,377,988
Equipment	32,852,222	36,720,661	37,117,841	38,409,410	37,086,444	37,084,708	36,233,516	36,299,878	46,555,792	56,728,626
Eligible Pupil Transportation Vehicle	14,480,477	15,334,693	17,925,049	18,517,122	18,587,679	19,110,481	20,726,576	20,918,636	21,062,260	22,675,348
Food Service Equipment	2,450,498	2,626,789	2,711,084	2,982,509	3,601,327	3,624,538	3,651,142	4,044,857	4,650,070	5,499,696
Property and Equipment under Leases	17,336,653	14,315,371	15,358,580	13,745,317	13,745,317	14,327,063	578,987	561,267	1,553,517	1,643,538
Property and Equipment under Subscription IT Agreements	-	-	-	-	-	-	6,805,412	9,082,831	16,544,761	15,897,242
Total classification	446,907,951	453,435,900	469,805,600	476,580,268	538,598,648	565,990,622	595,808,880	610,898,397	637,470,602	668,450,797
Construction in Progress	2,642,295	27,565,822	57,355,339	78,429,511	31,226,033	16,033,473	18,356,829	10,097,322	19,320,956	101,529,404
Total classification and construction in progress	$ 449,550,246	$ 481,001,722	$ 527,160,939	$ 555,009,779	$ 569,824,681	$ 582,024,095	$ 614,165,709	$ 620,995,719	$ 656,791,558	$ 769,980,201

Source

The District's Finance Department

Rosemount-Apple Valley-Eagan ISD 196

Expenditures Per Student (Average Daily Membership)

Last Ten Fiscal Years

(Unaudited)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Administration	$ 539	$ 537	$ 553	$ 575	$ 589	$ 604	$ 634	$ 685	$533	$ 546
District Support Services	340	353	379	423	464	2,564	502	549	558	589
Elementary and Secondary Regular Instruction	6,001	6,110	6,177	6,241	6,250	6,621	7,136	7,509	7,775	7,874
Vocational Education Instruction	189	180	182	190	180	178	192	200	212	216
Special Education Instruction	2,370	2,447	2,516	2,556	2,663	805	2,956	3,143	3,380	3,630
Instructional Support Services	716	743	767	791	806	753	824	969	1,016	1,341
Pupil Support Services	861	886	905	921	1,010	1,081	1,278	1,385	1,496	1,532
Sites and Buildings	799	913	839	894	1,301	1,313	1,349	1,550	1,125	998
Fiscal and Other Fixed Cost Prograı	24	22	21	42	37	45	45	60	85	64
Food Service	427	431	400	426	384	379	537	588	670	688
Community Service	292	317	310	314	292	286	335	349	393	384
Capital Outlay	423	1,207	263	1,409	218	372	664	14	1,565	4,366
Debt Service	643	802	767	763	592	597	1,016	588	972	1,569
Total Expenditures	$ 13,624	$ 14,948	$ 14,079	$ 15,545	$ 14,786	$ 15,598	$ 17,468	$ 17,589	$ 19,780	$ 23,797
Average Daily Membership	27,513	27,911	28,178	28,418	28,870	28,544	28,679	28,756	28,514	28,536

Rosemount-Apple Valley-Eagan ISD 196

Food Service School Lunch Program Data
Last Ten Fiscal Years
(Unaudited)

Year Ended June 30,	Average Daily Attendance (1)	Total Lunches Served	Days	Average Daily Participation	Participation as a Percentage of Average Daily Attendance	Free Lunch		Reduced Lunch	
						Number Served	Percent of Total	Number Served	Percent of Total
2025	27,109	3,367,125	171	19,691	72.6	880,409	26.1	192,253	5.7
2024	27,089	3,408,394	171	19,932	73.6	925,777	27.2	200,882	5.9
2023	27,245	2,896,231	171	16,937	62.2	821,255	28.4	206,988	7
2022	23,415	3,034,816	175	17,342	74.1	2,954,034	97.3	-	-
2021	27,117	1,538,375	102	15,082	55.6	1,538,375	100.0	-	-
2020	28,870	1,924,112	116	16,587	57.5	438,784	22.8	171,961	8.9
2019	28,418	2,603,191	165	15,777	55.5	622,877	23.9	238,377	9.2
2018	25,296	2,598,724	165	15,750	62.3	671,874	25.9	227,855	8.8
2017	26,416	2,585,768	169	15,300	57.9	667,303	25.8	227,423	8.8
2016	25,198	2,561,285	169	15,156	60.1	694,018	27.1	207,102	8.1

(1) Attendance is deemed to be 95 percent of enrollment.

Source
ISD No. 196 Summary Food Service Statistics Reports

Rosemount-Apple Valley-Eagan ISD 196
School Facilities
As of June 30, 2025
(Unaudited)

Facility	Use	Constructed	Acres	Classrooms (1)	Square Footage	Capacity	Enrollment (2)
Elementary Schools							
Cedar Park	School	1977	16.64	29	79,178	595	723
Deerwood	School	1987	(3a)	35	80,741	595	523
Diamond Path	School	1970	40.00	39	83,780	725	684
East Lake	School	2017	22.40	38	84,600	750	841
Echo Park	School	1979	16.29	45	94,876	790	716
Glacier Hills	School	1993	15.01	39	85,167	680	706
Greenleaf	School	1975	30.40	50	88,130	835	749
Highland	School	1986	(3b)	43	85,497	725	664
Northview	School	1960	39.50	37	67,743	705	396
Oak Ridge	School	1991	9.95	45	86,896	680	545
Parkview	School	1970	13.00	39	95,430	680	677
Pinewood	School	1990	17.31	44	85,328	815	516
Red Pine	School	1995	13.09	47	88,784	815	752
Rosemount	School	1960	(3c)	38	76,251	660	829
Shannon Park	School	1990	13.50	47	83,936	770	509
Southview	School	1967	(3d)	46	75,391	790	575
Thomas Lake	School	1979	15.00	34	69,912	595	577
Westview	School	1964	18.00	41	71,678	725	497
Woodland	School	1988	18.43	37	83,724	680	721
Middle Schools							
Black Hawk	School	1994	38.81	71	198,534	1,200	887
Dakota Hills	School	1989	(3e)	64	223,560	1,300	1,174
Falcon Ridge	School	1996	32.46	73	197,014	1,200	1,082
Rosemount	School	1918	(3c)	61	173,796	1,055	1,145
Scott Highlands	School	1979	40.00	60	165,735	1,030	1,228
Valley	School	1972	32.74	60	192,198	1,165	1,087
High Schools							
Apple Valley	School	1976	80.00	83	370,234	1,990	1,922
Eagan	School	1990	94.00	87	382,970	2,040	2,181
Eastview	School	1997	54.00	97	338,242	2,015	2,188
Rosemount	School	1963	120.13	91	414,998	2,015	2,284
School of Environmental Studies	School	1995	12.25	53	71,171	400	314
Area Learning Center and Transition Plus	School	2006	N/A	18	27,659	310	326
Dakota Ridge	School	1997	(3f)	26	50,338	160	105
Cedar Valley Learning Center	School	1993	1.59	6	13,730	309	39
Dakota Valley Learning Center	Special/Early Child/ Adult Education	2014	(3f)	22	54,000	529	294
Silver Bell Learning Center	Special/Early Child/ Adult Education	2017	7.25	13	48,332	N/A	63
District Office	Office	2006	2.10	N/A	25,900	368	-
District Service Center	Office	1972	40.00	N/A	23,937	N/A	-
Facilities	Office/Maintenance/Warehouse	1972	(3f)	N/A	28,964	N/A	-
District Office East	Office	1984	9.50	N/A	18,677	N/A	-

N/A – Not Available

(1) All rooms dedicated for instructional purposes, including regular classrooms, portable classrooms, computer labs, art rooms, band/choir/music rooms, special services rooms, science rooms, F.A.C.S. rooms, and industrial technology rooms.

(2) Enrollment is defined as the adjusted ADMs served excluding resident students tuitioned out to other Minnesota school districts. Students served by the school of environmental studies are included in the students' home high school.

(3) Joint sites

(a) with Black Hawk Middle School

(b) with Scott Highlands Middle School

(c) with Rosemount High School

(d) with Valley Middle School

(e) with Eagan High School

(f) with District Service Center/Facilities/Dakota Ridge/Dakota Valley Learning Center

Rosemount-Apple Valley-Eagan ISD 196

Building Permits Issued by Major Cities
Last Ten Fiscal Years
(Unaudited)

Calendar Year	Total Permits		New Residential Permits (1)	
	Number	Value	Number	Value
City of Rosemount				
2024	5,842	$ 432,000,000	513	$ 133,568,728
2023	5,582	304,000,000	1,127	232,413,338
2022	4,925	155,000,000	228	59,930,418
2021	6,921	146,000,000	340	80,900,970
2020	4,426	105,548,812	389	67,676,504
2019	3,997	90,278,793	274	65,796,011
2018	3,503	87,287,106	256	57,601,704
2017	3,136	74,717,882	135	37,709,343
2016	3,033	82,205,630	136	38,723,900
2015	2,677	63,330,428	173	39,739,000
City of Apple Valley				
2024	6,400	$ 93,592,957	40	$ 12,476,703
2023	8,964	125,231,221	17	7,332,200
2022	16,003	191,634,488	46	9,731,000
2021	9,353	117,619,214	63	14,402,000
2020	6,006	44,873,377	5	1,368,000
2019	6,534	81,344,499	29	9,899,000
2018	5,698	141,378,881	125	33,552,000
2017	6,932	202,481,522	177	42,973,000
2016	6,573	92,352,609	140	42,385,000
2015	5,755	90,870,178	120	34,525,000
City of Eagan				
2024	2,382	$ 199,591,452	6	$ 2,678,284
2023	2,840	89,771,200	13	4,562,119
2022	2,853	165,895,634	53	13,421,372
2021	3,687	150,278,988	33	11,379,098
2020	3,351	212,030,440	15	6,025,197
2019	2,555	245,770,779	35	14,486,797
2018	2,641	139,726,902	40	14,790,119
2017	3,145	428,078,165	72	26,208,327
2016	2,426	152,547,456	84	29,123,360
2015	2,470	101,187,211	49	17,047,341

(1) Includes single family homes, duplexes, quad homes, townhomes, multi-unit, and condominiums.

Note
The District includes portions of nine municipalities. The above table includes the three main municipalities within the District and is representative of growth in the area. These cities maintain building permit information on a calendar year.

Source
City of Rosemount, City of Apple Valley, and City of Eagan.

Rosemount-Apple Valley-Eagan ISD 196

Students - Average Daily Membership
Last Ten Fiscal Years
(Unaudited)

Year Ended June 30,	ADM (for Students Served or Tuition Paid)							
	Early Childhood and Kindergarten – Handicapped	Kindergarten	Elementary	Secondary	Total		Total Pupil Units	
					Number	Percent Increase (Decrease)	Number	Percent Increase (Decrease)
2025	360.52	1,856.29	12,523.86	13,795.00	28,535.67	(0.1)	31,294.68	(0.1)
2024	343.01	1,867.68	12,551.23	13,752.51	28,514.43	0.8	31,264.92	0.8
2023	605.64	1,606.54	12,668.34	13,875.03	28,755.55	(0.3)	31,530.82	(0.3)
2022	594.42	1,768.96	12,597.24	13,718.14	28,678.76	(0.5)	31,422.20	(0.5)
2021	516.21	1,598.46	12,754.60	13,674.79	28,544.06	1.1	31,279.02	0.6
2020	611.78	1,875.46	12,953.75	13,428.55	28,869.54	(1.6)	31,452.21	(1.3)
2019	598.22	1,827.47	12,859.96	13,132.63	28,418.28	(0.9)	31,045.11	(0.9)
2018	570.62	1,826.07	12,831.89	12,949.34	28,177.92	(1.0)	30,766.98	(1.4)
2017	536.81	1,745.10	12,728.02	12,901.49	27,911.42	(1.4)	30,347.56	(0.9)
2016	500.75	1,721.13	12,421.88	12,869.63	27,513.39	1.1	30,087.31	(4.8)

Note 1 – Enrollment numbers are estimated for the most recent fiscal year.
Note 2 – ADM is weighted as follows in computing pupil units.
Note 3 – Beginning in the 23-24 fiscal year, handicap kindergarten ADMs were transitioned to be reported as kindergarten ADMs.

Compliance Section
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

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*

To the School Board of
Independent School District No. 196
Rosemount-Apple Valley-Eagan Public School
Rosemount, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States *(Government Auditing Standards),* the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rosemount-Apple Valley-Eagan ISD 196 ("the District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 5, 2025.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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



Mankato, Minnesota
November 5, 2025

Independent Auditor's Report on *Minnesota Legal Compliance*

To the School Board of
Independent School District No. 196
Rosemount-Apple Valley-Eagan Public School
Rosemount, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rosemount-Apple Valley-Eagan ISD 196 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 5, 2025.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. §6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Eide Bailly LLP

Mankato, Minnesota
November 5, 2025

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Section I – Financial Statement Findings

None noted

Section II – MN Legal Compliance Findings

None noted