SUPERINTENDENT'S REPORT AND AGENDA

Regular Meeting of the Board of Education
Independent School District No. 280, Richfield, Minnesota

Richfield Public Schools *inspires* and *empowers* each individual to learn, grow and *excel*

If you require a reasonable accommodation in order to attend the board meeting or view the livestream, please contact Board Secretary Cassandra Quam at cassandra.quam@rpsmn.org or 612-798-6012 at least 24 hours before the meeting.

Monday, December 15, 2025
7 p.m. School Board Meeting

I. CALL TO ORDER

II. REVIEW AND APPROVAL OF THE AGENDA

III. INFORMATION AND PROPOSALS -- NON-ACTION ITEMS

A. Public Comment

B. Superintendent Update (pages 9-45)

1. Audit Report (pages 10-21)
2. Comprehensive Achievement and Civic Readiness Report (pages 22-34)
3. Achievement and Integration Presentation (pages 35-45)
4. Reminder About Board Reorganization in January

C. Commendations (pages 46-47)

IV. CONSENT AGENDA

A. Routine Matters (pages 48-67)

1. Minutes of the Regular Meeting held December 1, 2025 (pages 49-59)
2. General Disbursements as of 12/8/25 in the Amount of $720,202.19 (pages 60-64)
3. Investment Holdings (page 65)

B. Personnel Items (pages 66-67)

V. OLD BUSINESS

A. Policy 116: Equity & Administrative Guideline 116.1 (pages 68-81)

B. Policy 651: Athletics and Activity Program & Administrative Guidelines 651.1 & 651.2 (pages 82-97)

C. Policy 978: Passes to Athletic Contests and Other School Activities (pages 98-101)

D. Policy 407: Leaves of Absence (pages 102-106)

E. Draft RPS Legislative Platform 2026 (pages 107-114)

VI. NEW BUSINESS

A. Resolution Accepting 2024-2025 Audit Report (pages 115-275)

B. Management Team Handbook 2025-2027 (pages 276-295)

C. Classified Management Team Handbook 2025-2027 (pages 296-313)

D. Polling Places for 2026 (pages 314-317)

E. Donations (page 318)

VII. ADVANCE PLANNING

A. Legislative Update

B. Information and Questions from Board

C. Suggested/Future Agenda Items

D. Future Meeting Dates

1-5-2026	7 p.m.	Board Organizational Meeting
*Tuesday, 1-20-2026	7 p.m.	Regular Board Meeting – Public Comment

VIII. ADJOURN REGULAR MEETING

INFORMATION AND PROPOSALS – NON-ACTION ITEMS **Agenda Item II.A.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Ongoing Data Reference List

Acronyms:

This list will be added to for each board meeting whenever acronyms are presented in following items of the board packet.

ABE:	Adult Basic Education
AC:	All Conference
ACCESS:	Assessing Comprehension & Communication in English State-to-State
ACHM:	All Conference Honorable Mention
ADA:	Americans with Disabilities Act
ADM:	Average Daily Membership
A.I.:	American Indian
A.I.:	Artificial Intelligence
A&I:	Achievement & Integration
ALC:	Area Learning Center
AMSD:	Association of Metropolitan School Districts
AP:	Advanced Placement
AP:	Assistant Principal
APBP:	Association of Pedestrian and Bicycle Professionals
BGC:	Background Check
BGC:	Boys & Girls Club
BIPOC:	Black, Indigenous, and People of Color
BILT or ILT:	(Building) Instructional Leadership Team
BLT:	Beacons Leadership Team
BOLT:	Building Operational Leadership Team
BPH:	Bloomington Public Health
C&A:	Connect & Assess
CACR:	Comprehensive Achievement and Civic Readiness (previously World's Best Workforce)
CAREI:	Center for Applied Research & Educational Improvement
CASEL:	Collaborative for Academic, Social, and Emotional Learning
CBM:	Curriculum Based Measurement

CCR:	Career & College Readiness
CDC:	Centers for Disease Control
CE:	Community Education
CIS:	College in the Schools
CPR & AED:	Cardiopulmonary Resuscitation & Automated External Defibrillator
DA:	Dream Act
D.O.:	District Office
DSLN:	District Summer Learning Network
EAP:	Employee Assistance Program
ECFE:	Early Childhood Family Education
ECSE:	Early Childhood Special Education
ELA:	English Language Arts
EL or ELL:	English Learner or English Language Learner
ESSA:	Every Student Succeeds Act
ESST:	Earned Sick and Safe Time
ESL:	English as a Second Language
ESY:	Extended School Year
FAFSA:	Free Application for Federal Student Aid
FFVP:	Fresh Fruit and Vegetable Program
F/R or FRP:	Free/Reduced or Free and Reduced Price (usually referring to eligible students)
FTE:	Full-Time Equivalent
FY:	Fiscal Year
GASB:	Governmental Accounting Standards Board
GLOW:	Gay, Lesbian or Whatever (LGBTQ+/allies student group)
GPA:	Grade Point Average
HHM:	Homeless/Highly Mobile
HR:	Human Resources
HSSC:	Hennepin South Services Collaborative
HVAC:	Heating, Ventilation, & Air Conditioning
IEP:	Individualized Education Plan
IHP:	Individual Healthcare Plan
IPAC:	Indigenous Parent/Guardian Advisory Committee
IT:	Instructional Technology
LAN:	Local Area Network
LETRS:	Language Essentials for Teachers of Reading and Spelling
LGBTQ+ or LGBTQIA+:	Lesbian, Gay, Bisexual, Transgender, Queer, and others or Lesbian, Gay, Bisexual, Transgender, Queer, Intersex, Asexual, and others
LOR:	Local Optional Revenue
LTD:	Long Term Disability
LTFM:	Long-Term Facilities Maintenance
MASA:	Minnesota Association of School Administrators
MASMS:	Minnesota Educational Facilities Management Professionals Association

MCA:	Minnesota Comprehensive Assessments
MDE:	Minnesota Department of Education
MDH:	Minnesota Department of Health
MIEA:	Minnesota Indian Education Association
MIRA:	Módulo de información recursos y apoyo (CE partner)
MLL:	Multilingual Learning
MnDOT:	Minnesota Department of Transportation
MNEEP:	Minnesota Education Equity Partnership
MOA:	Memorandum of Agreement
MSBA:	Minnesota School Boards' Association
MSHSL:	Minnesota State High School League
MTSS:	Multi-Tiered Systems of Support
MVP:	Most Valuable Player
NA/I:	Native American/Indigenous
NCTM:	National Council of Teachers of Mathematics
NSBA:	National School Boards' Association
NSPRA:	National School Public Relations Association
NWEA-MAP	Northwest Evaluation Association-Measures of Academic Progress
OPEB:	Other Post-Employment Benefits
OSHA:	Occupational Safety and Health Administration
OW:	Outreach Worker
PAG:	Parent Advisory Group
PD:	Professional Development
PICA:	Parents in Community Action (Head Start organization)
PLC:	Professional Learning Community
PSEO:	Postsecondary Enrollment Options
PTO or PTSO:	Parent-Teacher Organization or Parent-Teacher-Student Organization
POS:	Point of Sale
POY:	Player of the Year
Q Comp:	Alternative Teacher Professional Pay System
RCEP:	Richfield College Experience Program
RDLS:	Richfield Dual Language School
READY:	Residents Encouraging Asset Development in Youth
RFP:	Request for Proposal
RHRC:	Richfield Health Resource Center
RHS:	Richfield High School
RLFA:	Richfield Latino Family Association
RMS:	Richfield Middle School
ROAR:	Rapid Online Assessment of Reading
RPS:	Richfield Public Schools
SAEBRS:	Social, Academic, and Emotional Behavior Risk Screener
SBG:	Standards-Based Grading
SEC:	South Education Center
SEIU:	Service Employees International Union

SEL:	Social-Emotional Learning
SLA:	Spanish Language Arts
SPED:	Special Education
SRTS:	Safe Routes to School
STAR:	Standardized Test for Assessment of Reading
STAT:	Student and Teacher Assistance Team
STEM:	Science, Technology, Engineering, and Math
SWBE:	Schoolwide Behavior Expectations
SY:	School Year
T&L:	Teaching & Learning
TMC:	Tri-Metro Conference
T Plus or T+	Transition Plus
TS GOLD:	Teaching Strategies GOLD® Assessment
UFARS:	Uniform Financial Accounting and Reporting Standards
VEBA:	Voluntary Employees' Beneficiary Association
VPK:	Voluntary Prekindergarten
WIDA:	World-Class Instructional Design & Assessment
WIN:	What I Need
YTD:	Year-to-Date

RPS Student and Staff Demographic Data:

2024-2025 Student Data

4,117 Students Districtwide

- 3,963 Traditional Count
    - 1,739 Elementary (K-5) Average Class Size = 24.15
    - 813 Middle (6-8) Average Class Size = 24.19
    - 1,272 High (9-12) Average Class Size = 26.02
    - 115 Prekindergarten (16 ECSE VPK)
    - 24 Transition+
- 154 Voluntary Prekindergarten (VPK)

Student Diversity (based on state/federal categories*)

- BIPOC: 70.73%
    - American Indian or Alaska Native: 1.02%
    - Asian: 3.3%
    - Hispanic: 44.74%
    - Black or African American: 14.04%
    - Native Hawaiian or Other Pacific Islander: 0.07%
    - 2 or More Races: 7.55%
- White: 29.27%

*Understanding state/federal student race categories: The federal data collection of race/ethnic data requires a two-part question. The first part asks if the student is

Hispanic/Latino. The federal government considers Hispanic/Latino to be an ethnicity. The second part requests at least one of the following be selected: American Indian, Asian, Black or African American, Native Hawaiian or Pacific Islander, or White. The federal government considers these groups to be races. If a family selects Hispanic/Latino, a student is reported as Hispanic/Latino to the federal level. For example, if a student is indicated as Hispanic/Latino and White, they would be reported as Hispanic/Latino in the state and federal data. If a family selects more than one of the following: American Indian, Asian, Black or African American, Native Hawaiian/Pacific Islander, or White, the student is reported to the federal level as “two or more races.” For example, if a student is indicated as both American Indian or Alaska Native and White, they would be reported as “two or more races” in the state and federal data. If families do not fill out the race information, districts are required to decide the federal race/ethnicity questions based on the best information they have and to submit the information to MDE.

English Learners
- ELL: 24.17%
- Non-ELL: 75.83%

Free/Reduced Eligible
- Eligible: 53%
- Not Eligible: 47%

2025-2026 Staff Data

672 Total Staff Districtwide (629.398 FTE)
- 343 Teachers/Licensed Staff (Non-administrators)
- 121 Paraprofessionals
- 78 Facilities & Transportation
- 44 Administration & Classified Management
- 39 Nutrition Services
- 25 Administrative Support Professionals
- 11 Outreach Workers
- 11 Other

(Does not include casual, substitutes, or cocurricular assignments)

Staff Diversity (based on self-reported categories)
- BIPOC: 27.97%
    - Hispanic/Latino: 15.03%
    - Black/African American: 5.8%
    - Asian: 3.27%
    - Multiracial: 2.53%
    - American Indian/Alaskan: 1.34%
- White: 72.02%

INFORMATION AND PROPOSALS – NON-ACTION ITEMS **Agenda Item II.B.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Ongoing Board Calendar

Upcoming Events to Attend:

Tuesday, December 16: RHS Choir Concert, 7 p.m.
Thursday, December 18: RMS Advanced Band Concert, 11 a.m. at Southdale Mall

Monday, January 5: School Board Meeting, 7 p.m.
Thursday, January 8: R-STEM PreK & Kindergarten Open House, 5:30 p.m.
Thursday, January 15: RDLS PreK & Kindergarten Open House, 5:30 p.m.
Friday, January 16: RPS Fine Arts Festival, 6:30 p.m.
Tuesday, January 20: School Board Meeting, 7 p.m.
Wednesday, January 21: RMS & RHS Band Concert, 7 p.m.
Friday, January 23: RDLS Latin American Festival (at RHS)
Tuesday, January 27: Explore RHS, 5:30 p.m.
Thursday, January 29: Central Preschool Open House, 5 p.m.
Thursday, January 29: Centennial PreK & Kindergarten Open House, 5:30 p.m.

Upcoming Holidays, Heritage Months, and Appreciation Days:

January 19: MLK Day

INFORMATION AND PROPOSALS – NON-ACTION ITEMS **Agenda Item III.B.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Superintendent Update

Auditors from LB Carlson will give the annual audit report to the board. Director of Elementary Education Rachel Gens will present the annual Comprehensive Achievement and Civic Readiness report, as well as a presentation on Achievement and Integration.

In January, the board will undergo a reorganization. Two new board members, Callmie Dennis and Hayley Tompkins, will be seated. The board will have the opportunity to elect new officers to hold leadership positions for the 2026 calendar year. Our current officers are as follows:
Chair: Eric Carter – has completed 1 year as chair; about to begin a new 3-year term as a board member
Vice Chair: Kirk Spencer – has completed 1 year as vice chair; currently 2 years into his 4-year term as a board member
Clerk: Rachel Banks Kupcho – will be leaving the board
Treasurer: Ken Liss – has completed 1 year as treasurer; currently 2 years into his 4-year term as a board member

Attachments:
Audit Report
Comprehensive Achievement and Civic Readiness Report
Achievement and Integration Presentation

LB | CARLSON

ISD No. 280, Richfield

Audit Report for Year Ended June 30, 2025

Presented by: William J. Lauer, CPA
Principal
952-224-1626◆ blauer@lbcarlson.com

Auditor's Role

LB | CARLSON

Opinion on Financial Statements

- District Audit

Internal Controls and Compliance

- Financial Statement Audit
- State Laws and Regulations

Auditor's Role

LB | CARLSON

Single Audit of Schedule of Federal Awards Expenditures

- Testing mostly complete
- Could not be completed until OMB issued final FY 2025 Compliance Supplement
- Will be issued separately by March 31, 2026

Audit Results

LB | CARLSON

District Financial Audit

- Unmodified Opinions on Basic Financial Statements
- Implementation of GASB Statement No. 101, *Compensated Absences*

Internal Controls and Compliance – Financial Audit

- No material weaknesses or instances of noncompliance reported in the current year.

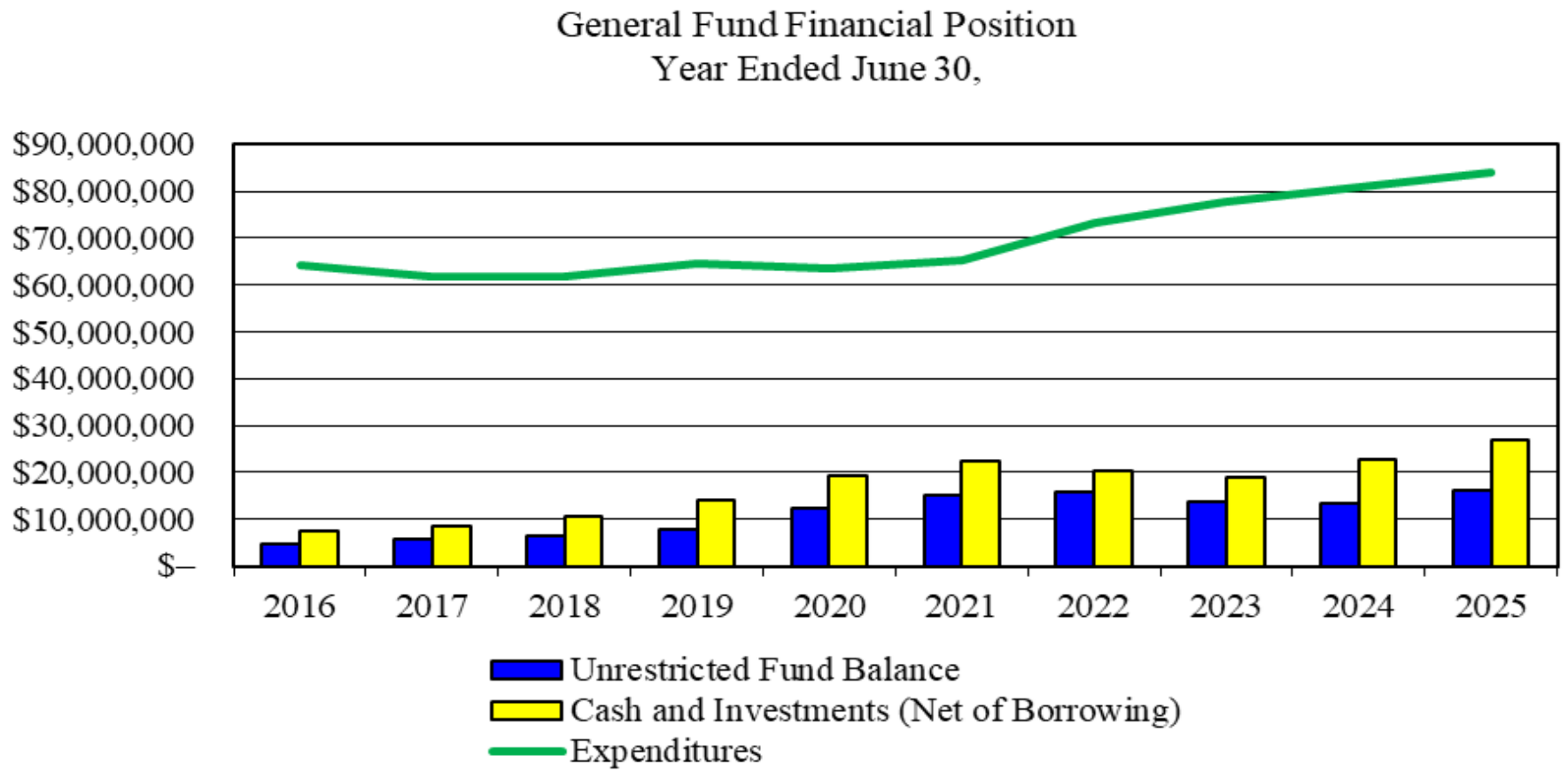
Audit Results

LB | CARLSON

Minnesota Legal Compliance

- One Minnesota legal compliance finding:
  - Timely Payment of Claims

General Fund
Financial Position – Trend Analysis



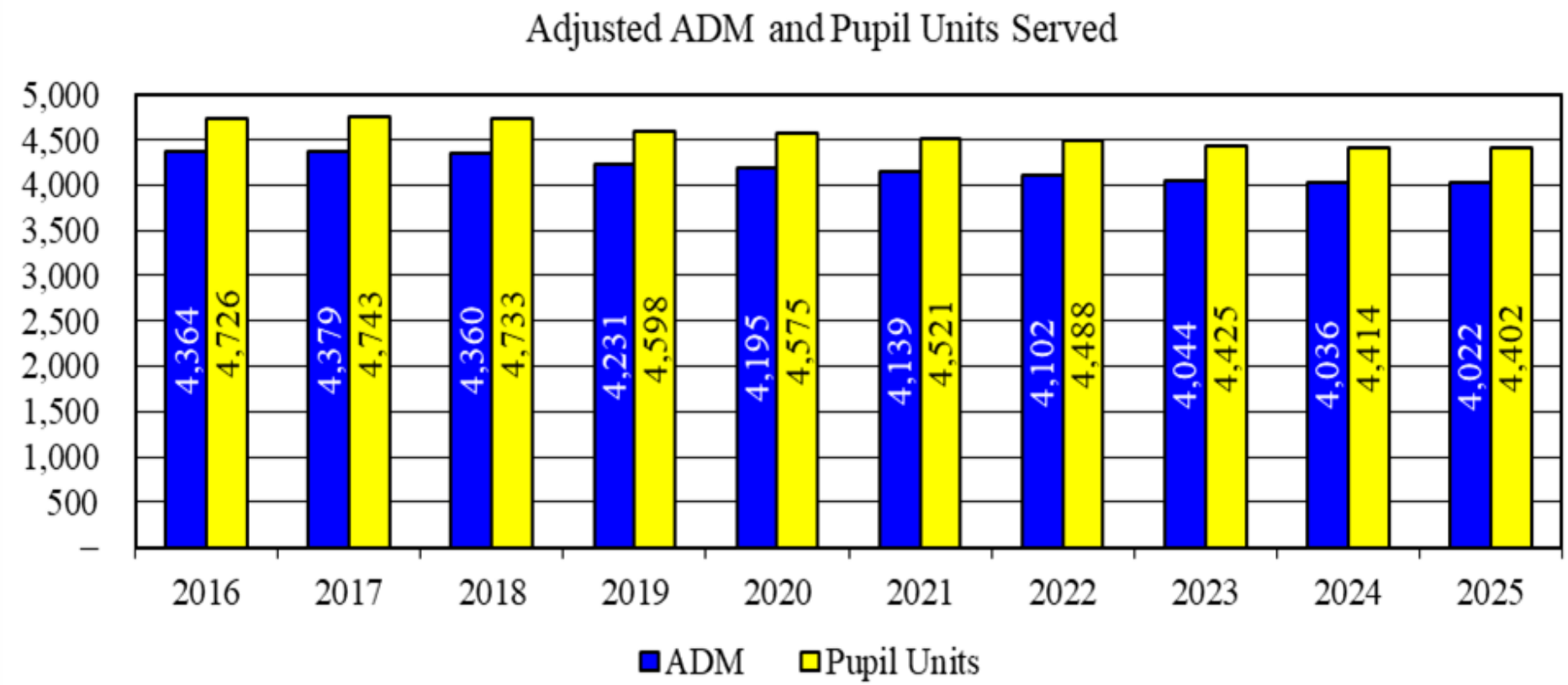
General Fund
Financial Position – Trend Analysis

LB | CARLSON

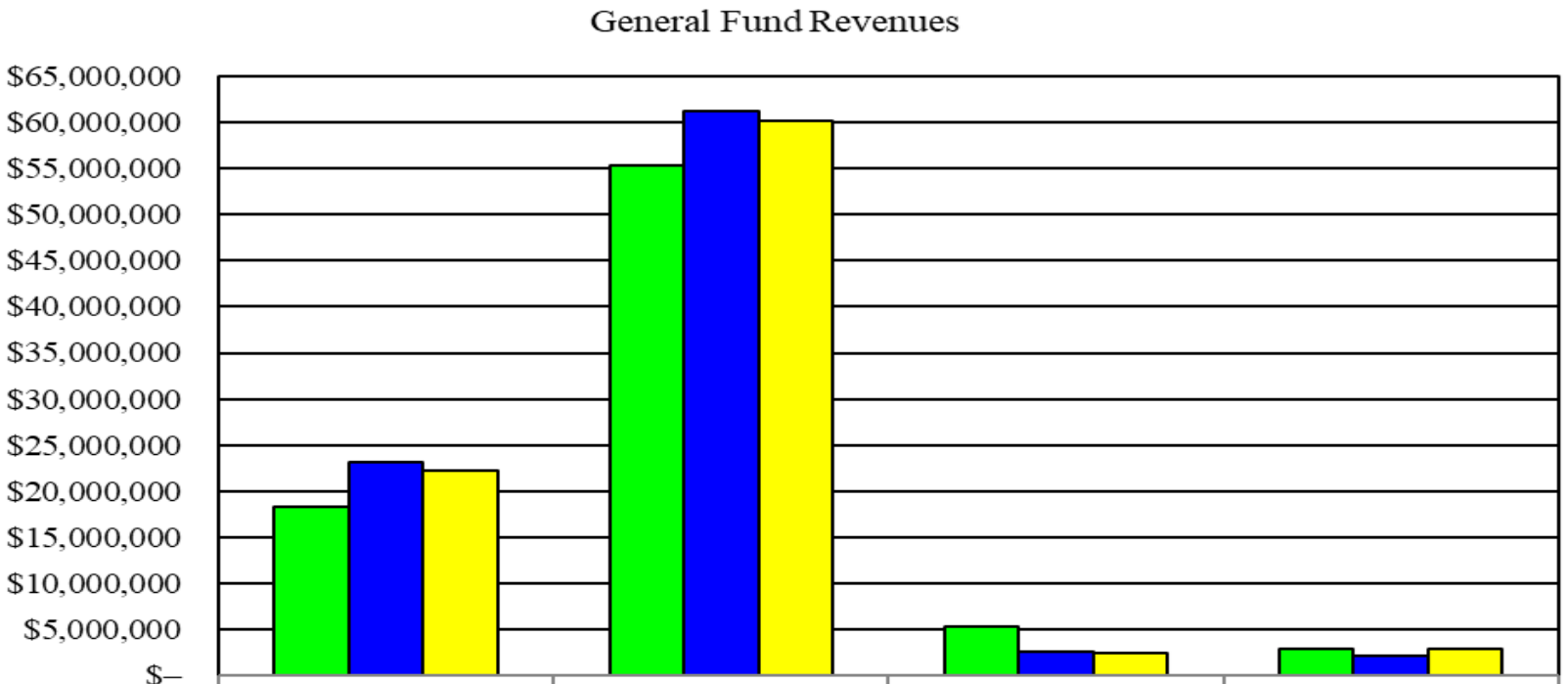
	June 30,				
	2021	2022	2023	2024	2025
Nonspendable fund balances	$ 458,242	$ 69,896	$ 77,780	$ 535,311	$ 379,751
Restricted fund balances (1)	4,120,720	3,530,497	3,634,620	4,742,205	5,701,784
Unrestricted fund balances					
Assigned	3,834,622	4,784,958	5,375,308	5,259,100	6,117,448
Unassigned	11,208,090	10,954,234	8,441,929	8,123,103	10,230,817
Total fund balance	$ 19,621,674	$ 19,339,585	$ 17,529,637	$ 18,659,719	$ 22,429,800
Unrestricted fund balances as a percentage of expenditures	23.0%	21.5%	17.8%	16.5%	19.4%
Unassigned fund balances as a percentage of expenditures	17.2%	14.9%	10.9%	10.0%	12.1%

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

Adjusted ADM and Pupil Units Served



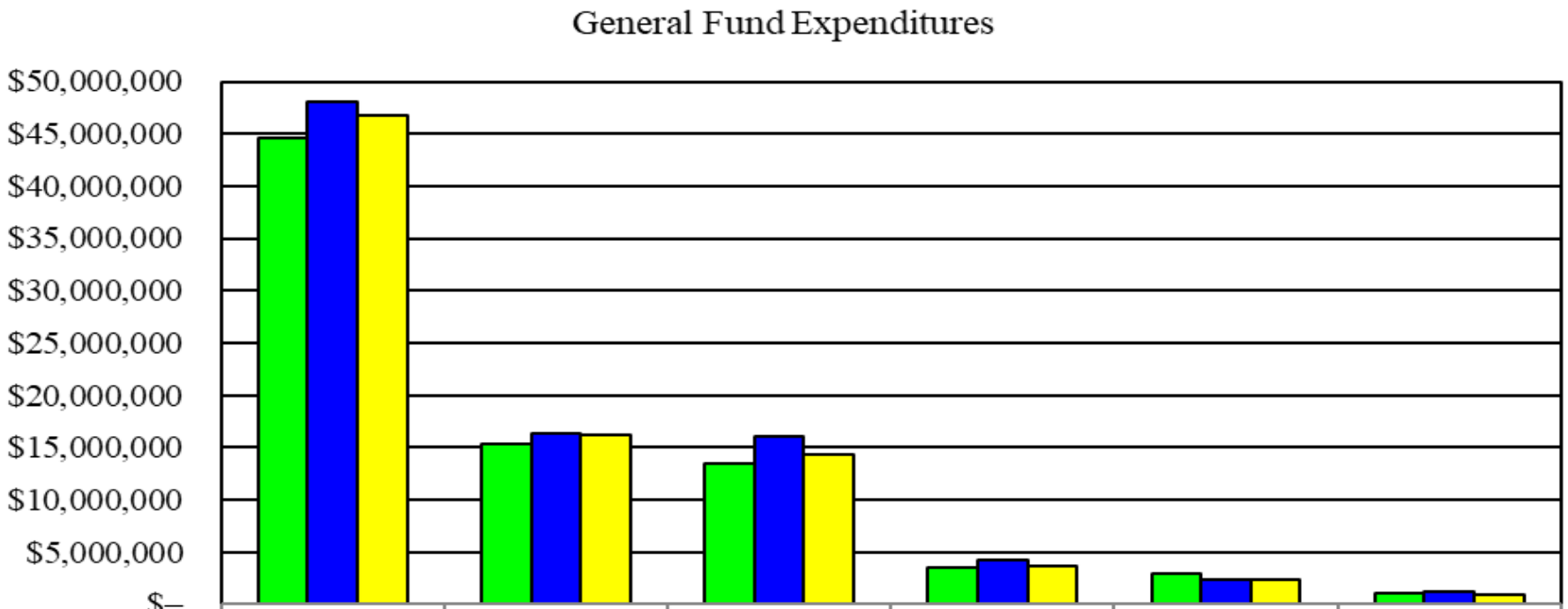
General Fund Revenue



	Property Taxes	State Sources	Federal Sources	Other
Prior Year	$18,257,791	$55,361,384	$5,361,721	$2,941,802
Budget	$23,100,410	$61,145,174	$2,633,950	$2,086,685
Actual	$22,312,647	$60,229,626	$2,517,153	$2,897,965

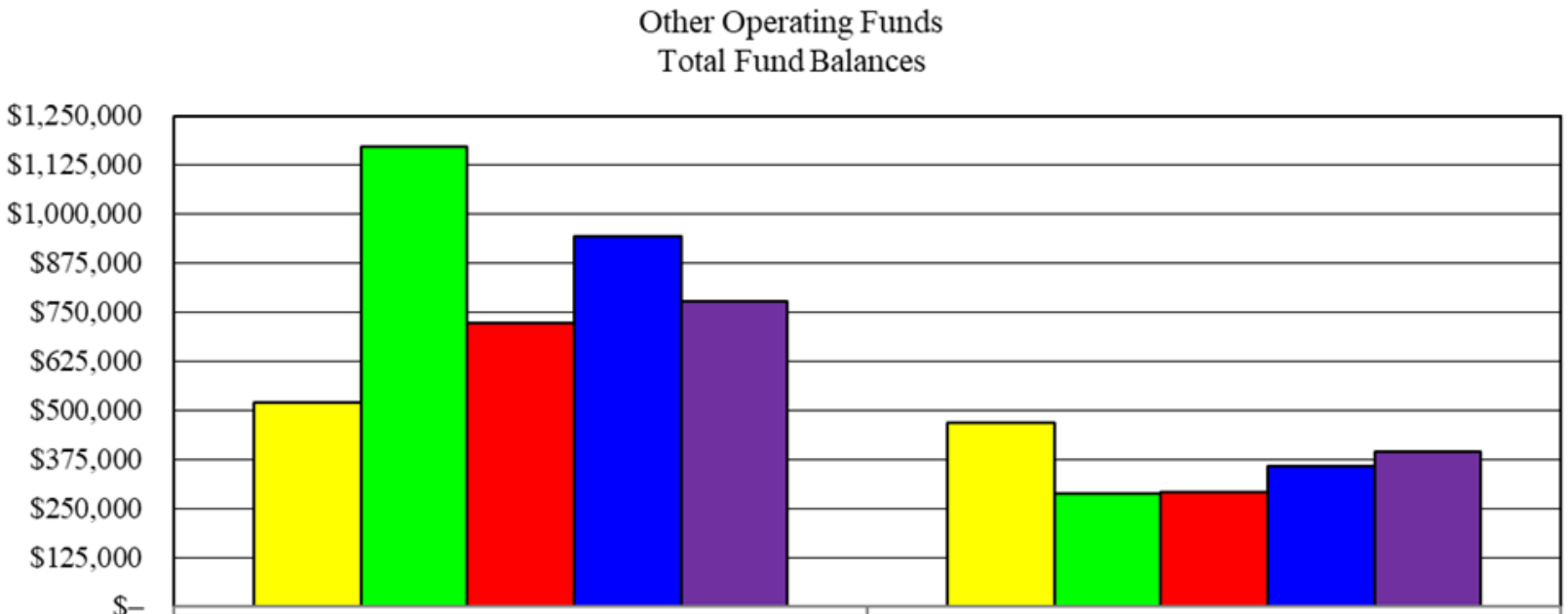
General Fund Expenditures

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	Salaries	Employee Benefits	Purchased Services	Supplies	Capital	Other
Prior Year	$44,595,087	$15,376,730	$13,510,639	$3,520,269	$2,888,207	$985,890
Budget	$48,079,454	$16,284,347	$16,025,324	$4,282,927	$2,409,514	$1,213,259
Actual	$46,720,673	$16,241,292	$14,373,018	$3,639,833	$2,332,868	$907,026

Other Governmental Funds



	Food Service Special Revenue	Community Service Special Revenue
2021	$521,062	$466,817
2022	$1,169,574	$287,735
2023	$722,453	$292,920
2024	$942,275	$357,624
2025	$778,549	$394,106

District-Wide Statement of Net Position

LB | CARLSON

	June 30, 2025	June 30, 2024	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 28,069,172	$ 26,284,974	$ 1,784,198
Capital assets, net	147,949,082	151,478,772	(3,529,690)
Bonds, leases, and financed purchases	(127,750,900)	(133,488,120)	5,737,220
Pension liabilities, net of deferments	(41,923,680)	(43,578,873)	1,655,193
OPEB liability, net of deferments	(8,002,203)	(8,520,285)	518,082
Other	(2,441,788)	(262,763)	(2,179,025)
Total net position – governmental activities	$ (4,100,317)	$ (8,086,295)	$ 3,985,978
Net position			
Net investment in capital assets	$ 24,817,678	$ 25,145,839	$ (328,161)
Restricted	9,613,480	9,795,951	(182,471)
Unrestricted	(38,531,475)	(43,028,085)	4,496,610
Total net position	$ (4,100,317)	$ (8,086,295)	$ 3,985,978

Enriching and accelerating learning

RICHFIELD
PUBLIC SCHOOLS

Comprehensive Achievement and Civic Readiness
Achievement and Integration

Rachel Gens, Director of Elementary Education
Alex Ward, Director of Secondary Education

Monday, December 15, 2025

Enriqueciendo y acelerando el aprendizaje

Enriching and accelerating learning

Comprehensive Achievement and Civic Readiness Report

2024-25

Enriqueciendo y acelerando el aprendizaje

Comprehensive Achievement and Civic Readiness

RICHFIELD PUBLIC SCHOOLS

Goals

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

All children are ready for school

RICHFIELD PUBLIC SCHOOLS

Goal

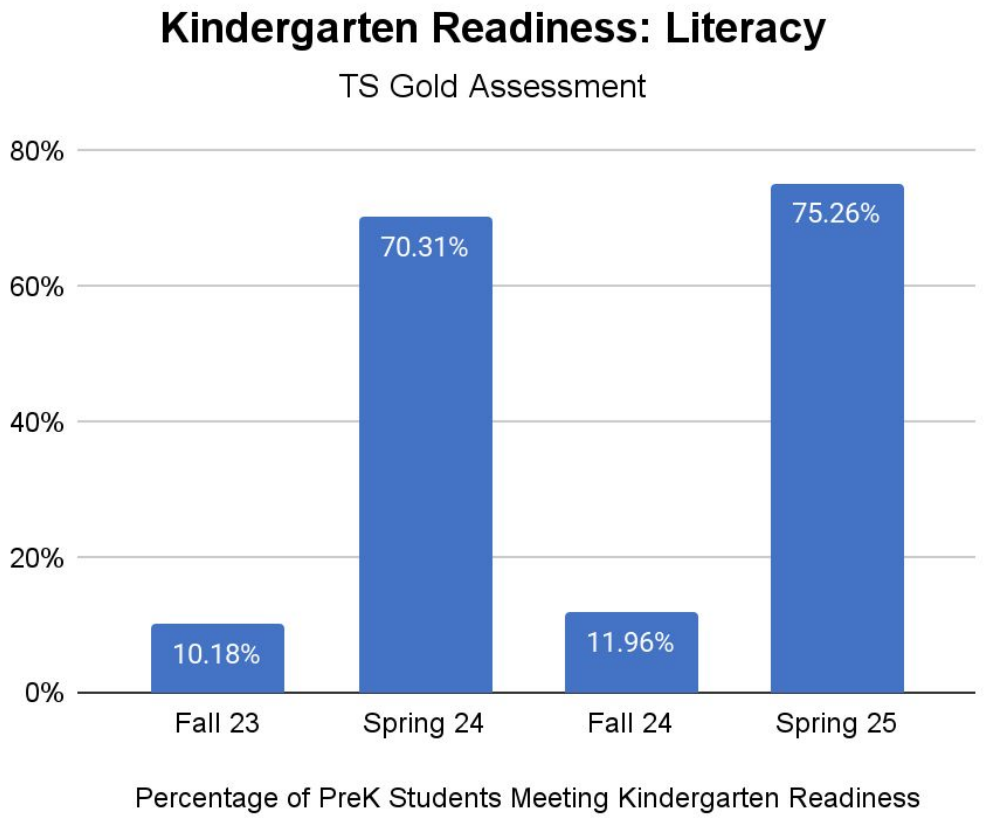
- 85% of students who attend PreK programs in RPS will demonstrate proficiency in Kindergarten readiness skills in literacy and math as measured by the Spring 2025 TS Gold assessment.

Strategies

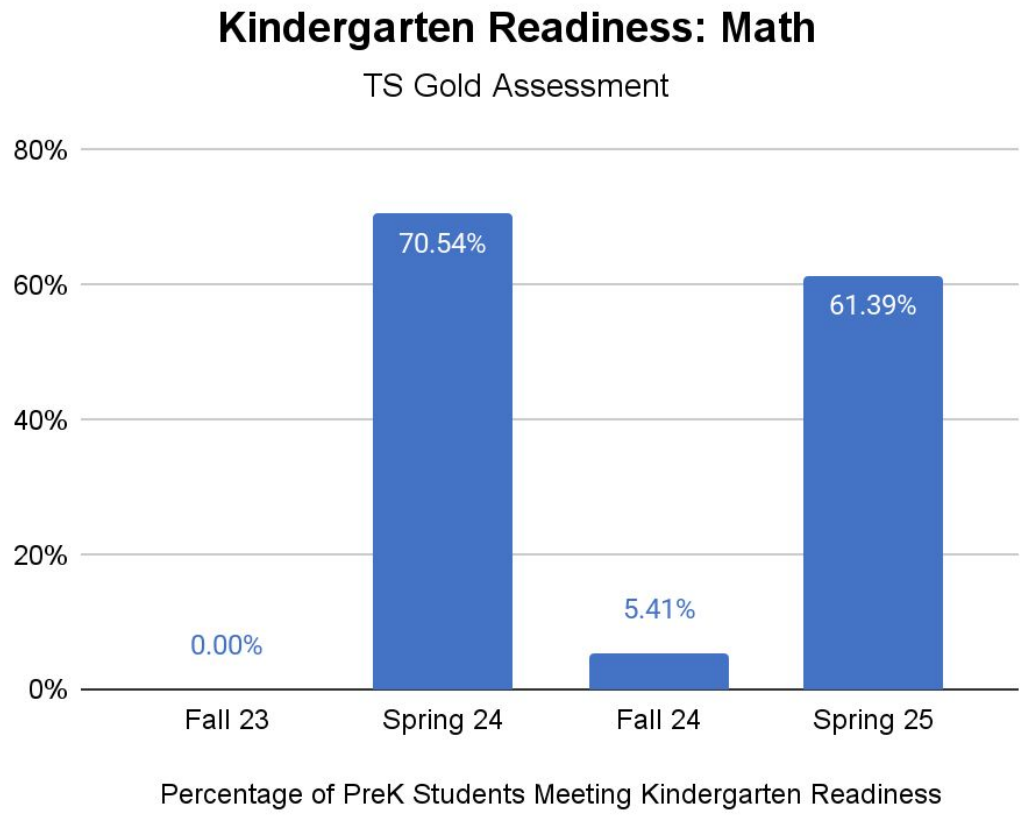
- Provide high-quality 4-year old PreK programming at Central Education Center and elementary sites
- Implement Creative Curriculum in all PreK classrooms and support with coaching and professional learning communities (PLCs)
- Provide training for early learning staff in evidence-based literacy practices (LETRS for EC) and monitor implementation through learning walks and observations
- Use Teaching Strategies Gold assessment to monitor student progress and adjust instruction

All children are ready for school

RICHFIELD PUBLIC SCHOOLS



Goal Not Met



Goal Not Met

All racial and economic achievement gaps between students are closed

RICHFIELD PUBLIC SCHOOLS

Goal

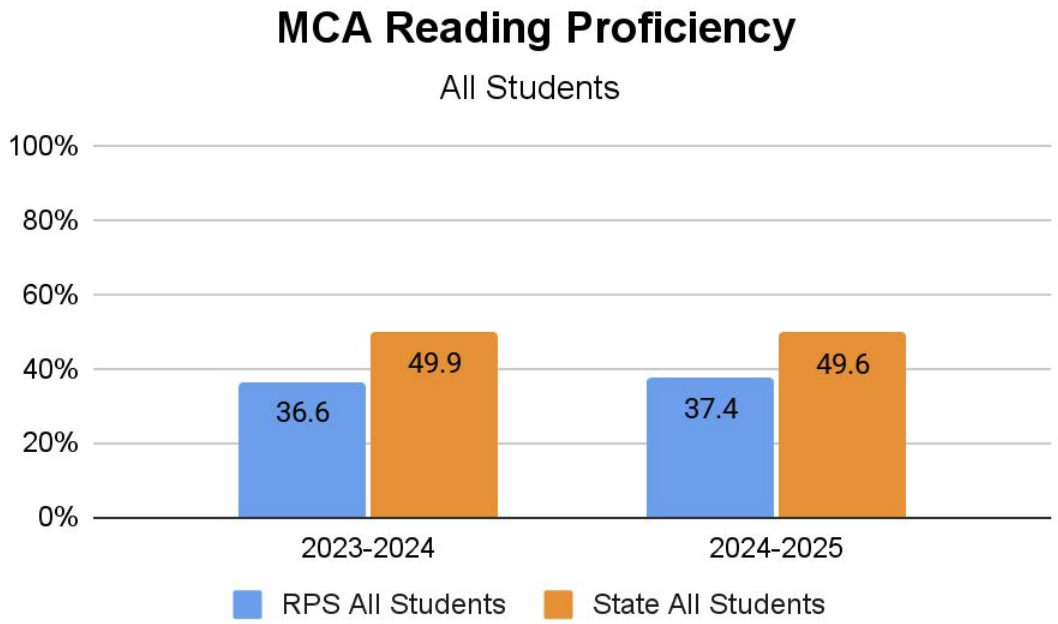
- The gap in reading and math achievement between students of color and white students will decrease by 2%.

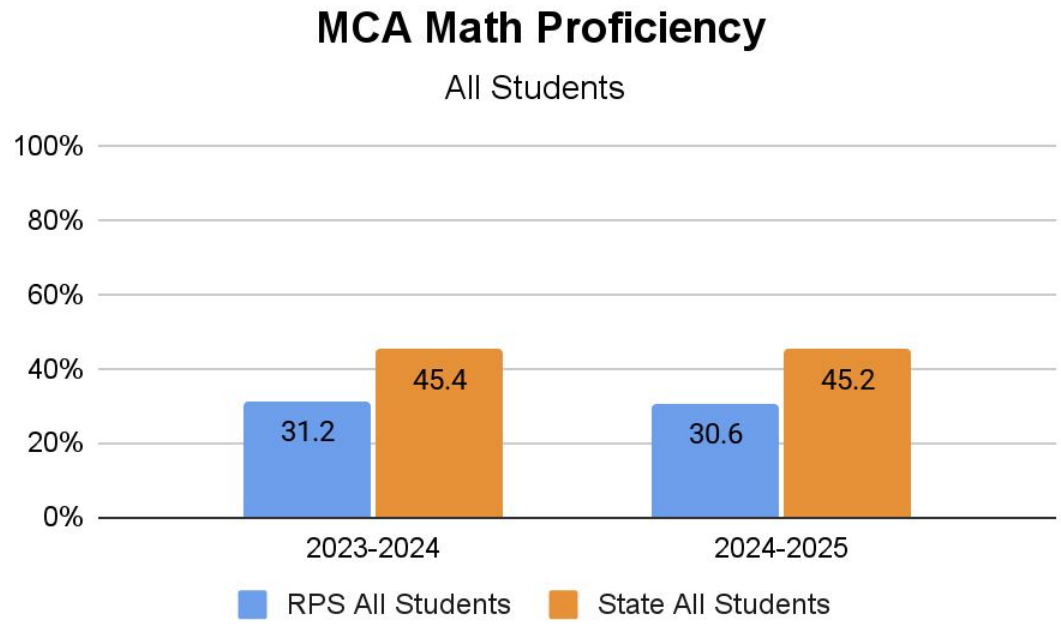
Strategies

- Provide cultural competency and equity training to all new Richfield teachers
- Ensure core curriculum is culturally responsive and evidence-based
- Support implementation of core curriculum with instructional coaching and participation in professional learning communities (PLCs)
- Provide training for staff in evidence-based literacy practices (LETRS) and monitor implementation through learning walks and observations
- Engage staff in reviewing universal screening and progress monitoring data to provide targeted interventions matched to student needs

All racial and economic achievement gaps between students are closed

RICHFIELD PUBLIC SCHOOLS

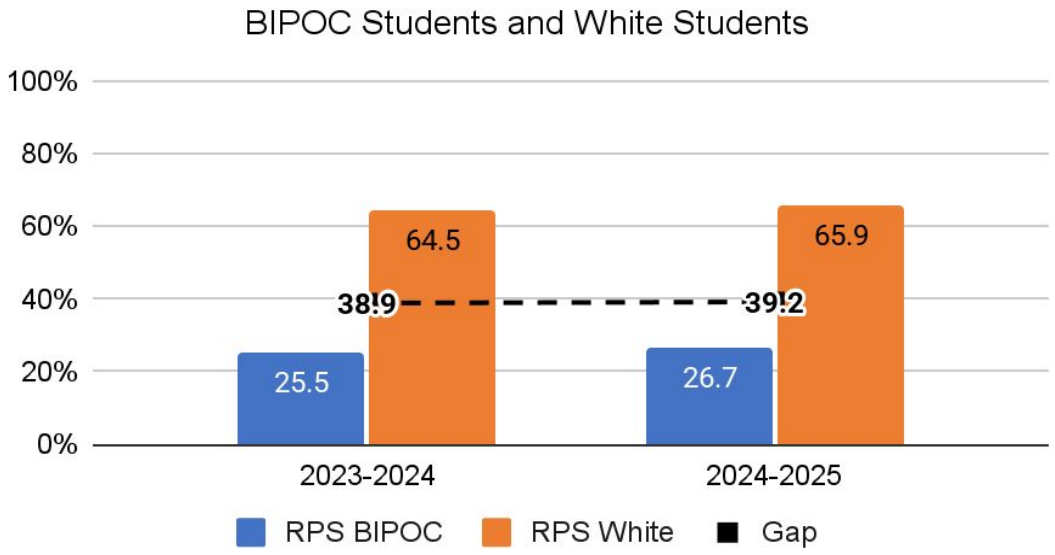




All racial and economic achievement gaps between students are closed

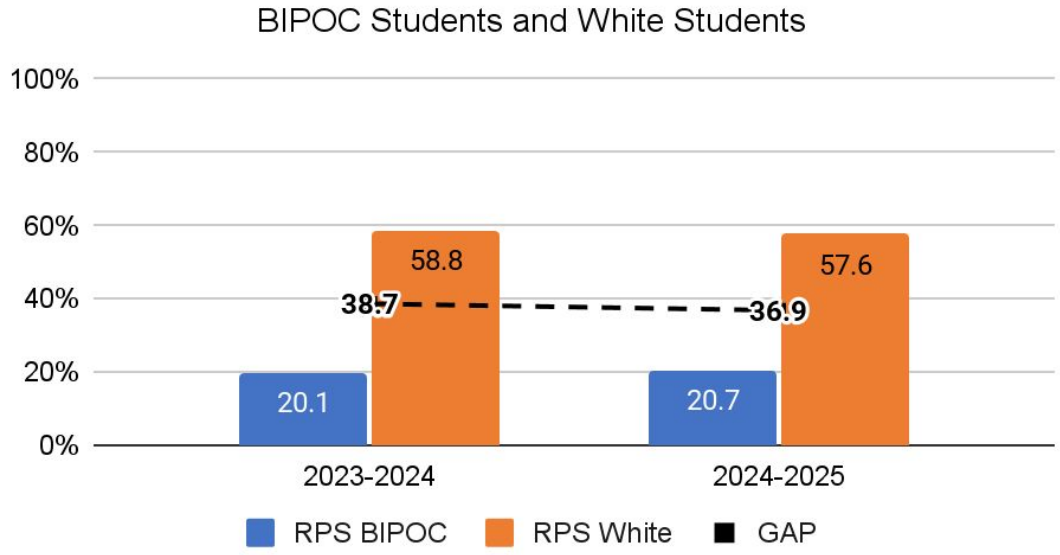
RICHFIELD PUBLIC SCHOOLS

Achievement Gap: MCA Reading Proficiency



Goal Not Met

Achievement Gap: MCA Math Proficiency



Goal Not Met

All students are ready for career and college

RICHFIELD PUBLIC SCHOOLS

Goal

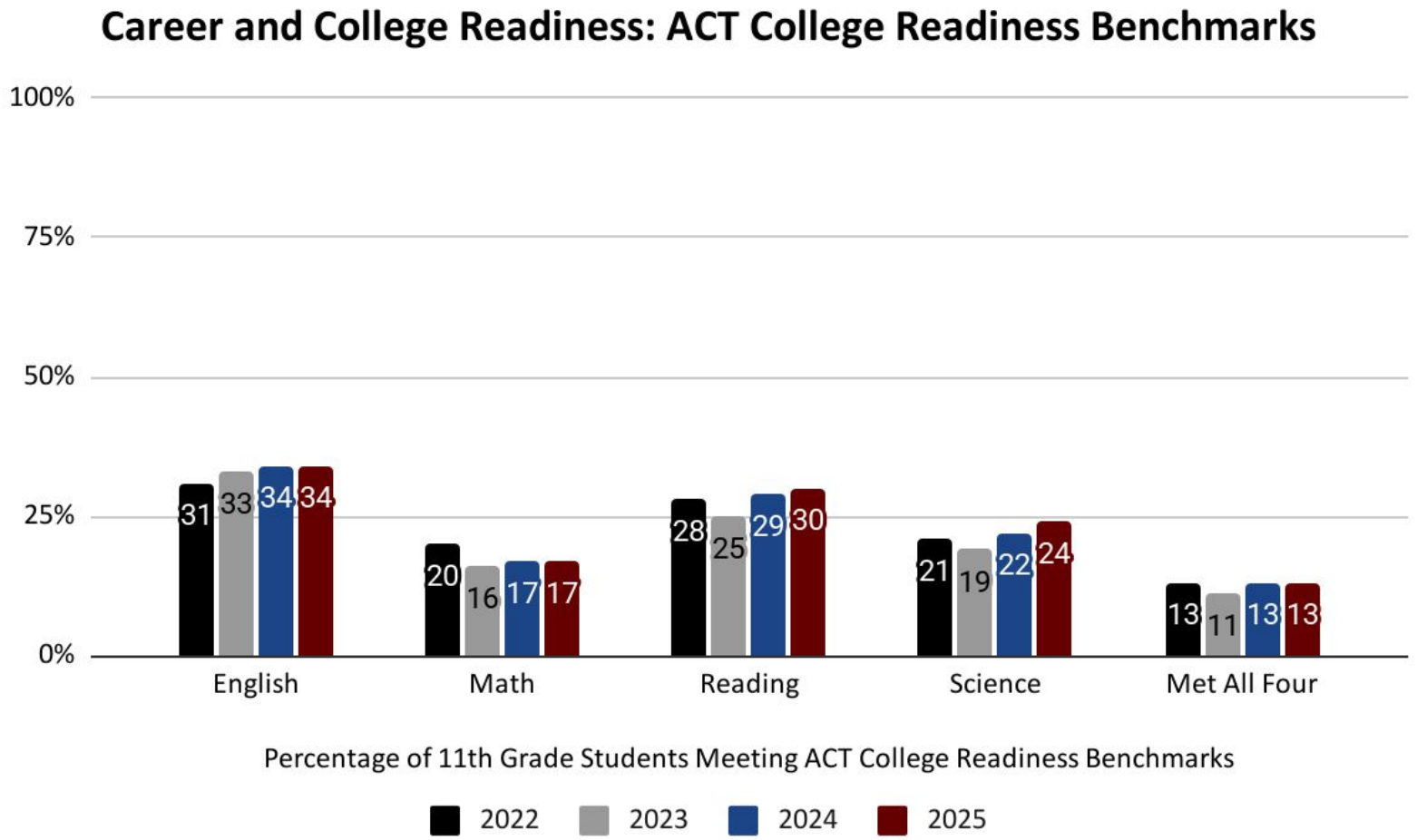
- 14% of all Juniors who take the ACT will meet all 4 College Readiness Benchmarks.

Strategies

- College and Career Readiness Center shares ACT prep information & resources
- 11th grade teachers include ACT type questions in their content areas
- ACT Prep WIN sessions

All students are ready for career and college

RICHFIELD PUBLIC SCHOOLS



Goal Not Met

All students graduate from high school

RICHFIELD PUBLIC SCHOOLS

Goal

- 90% of all students will graduate within 4 years from Richfield Public Schools.

Strategies

- Student Engagement Specialists (SES) check in and support students daily
- Grade level teams meet weekly to discuss and find ways to support students
- What I Need (WIN) Time on Wednesdays
- Scope and sequence of Counselor led lessons
- 9th Grade focus on credit attainment
- Credit recovery opportunities during the day & after school

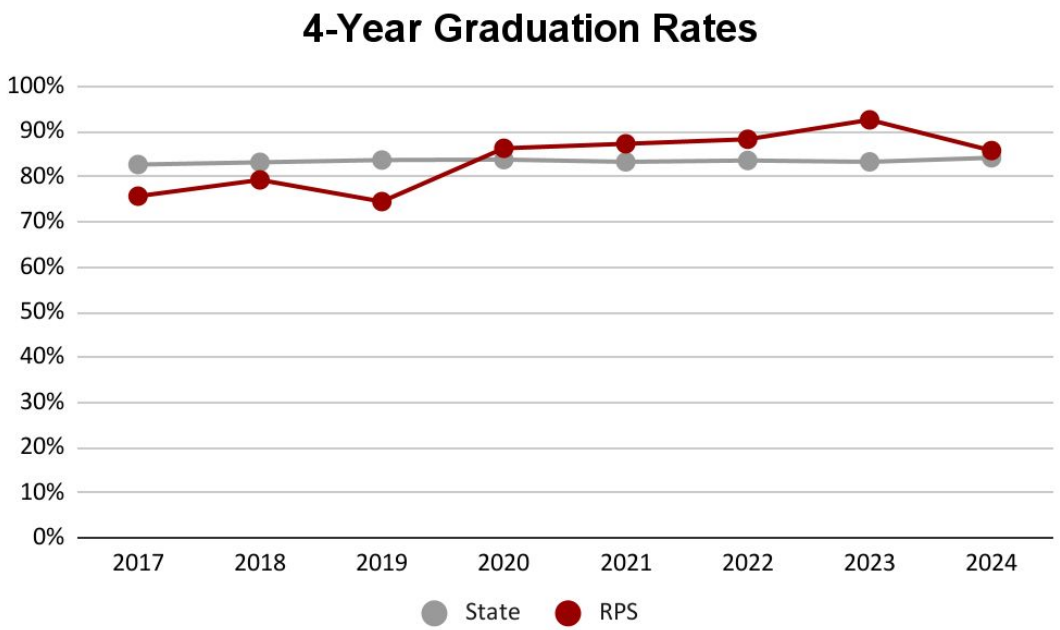
All students graduate from high school

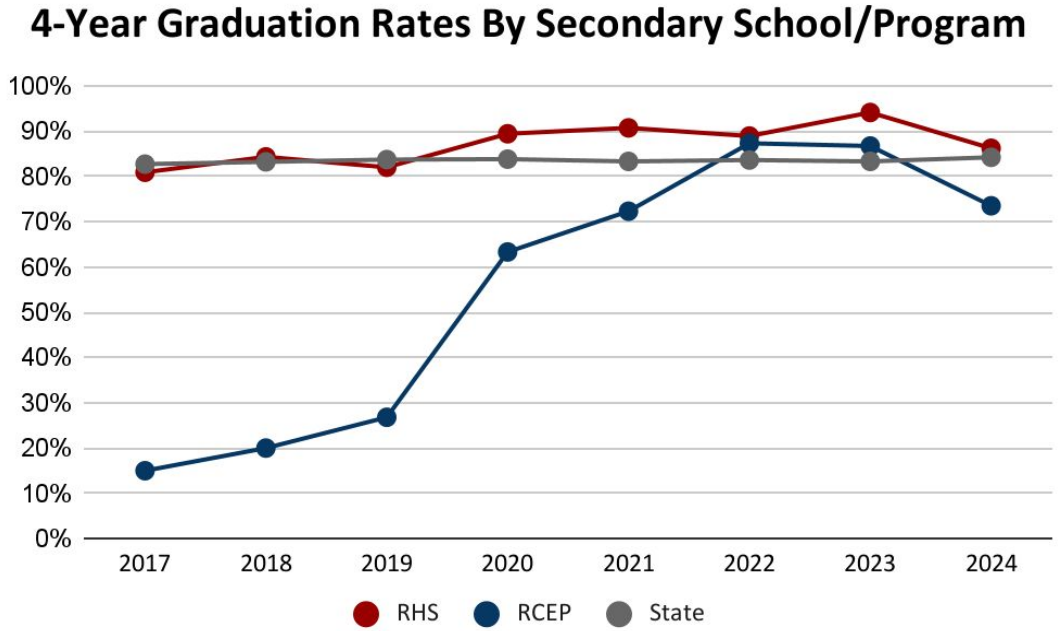
RICHFIELD PUBLIC SCHOOLS

	2017	2018	2019	2020	2021	2022	2023	2024
RHS	80.9	84.3	82	89.4	90.7	88.9	94.1	86.2
RCEP	15	20	26.8	63.3	72.3	87.3	86.7	73.5
RPS	75.7	79.3	74.5	86.3	87.3	88.3	92.6	85.8
State	82.7	83.2	83.7	83.8	83.3	83.6	83.3	84.2

All students graduate from high school

RICHFIELD PUBLIC SCHOOLS





Goal Not Met

Enriching and accelerating learning

Achievement and Integration Report

2024-25

Enriqueciendo y acelerando el aprendizaje

Achievement and Integration

RICHFIELD PUBLIC SCHOOLS

Goals

- Reduce achievement disparities.
- Increase racial and economic integration.
- Increase access to effective and diverse teachers.

Reduce achievement disparities

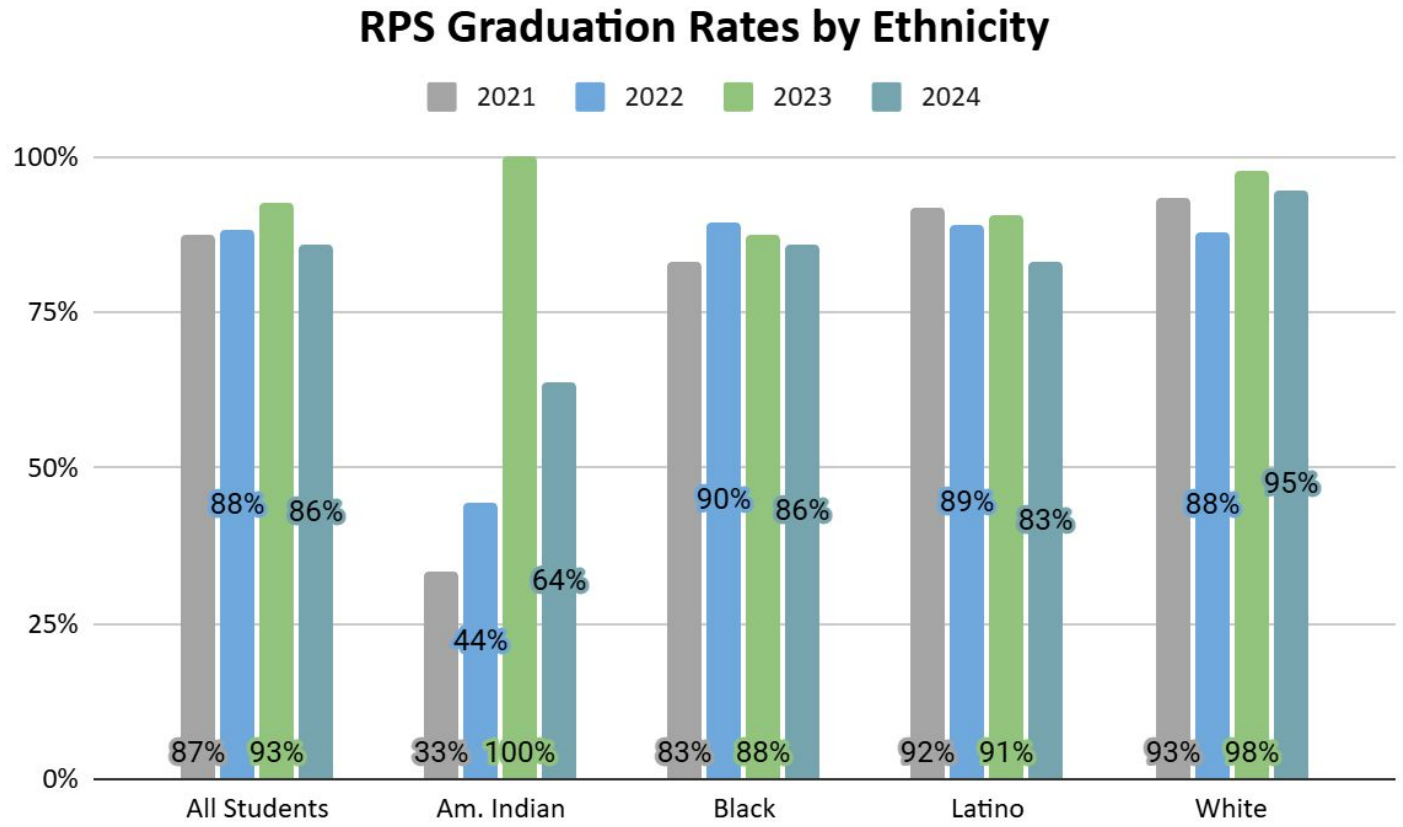
RICHFIELD PUBLIC SCHOOLS

Goal

- The percentage of all students in Richfield Public Schools graduating within four years will increase from 87.3% to 92.3%, including an increase across all demographic groups listed below by 5%.
  - American Indian
  - Black
  - Hispanic/Latino
  - White

Reduce achievement disparities

RICHFIELD PUBLIC SCHOOLS



	All Students	Am. Indian	Black	Latino	White
Mean change over graduation years 2021-2024	**-0.33%**	**10.33%**	**1.00%**	**-3.00%**	**0.67%**

Goal Not Met

Increase racial and economic integration

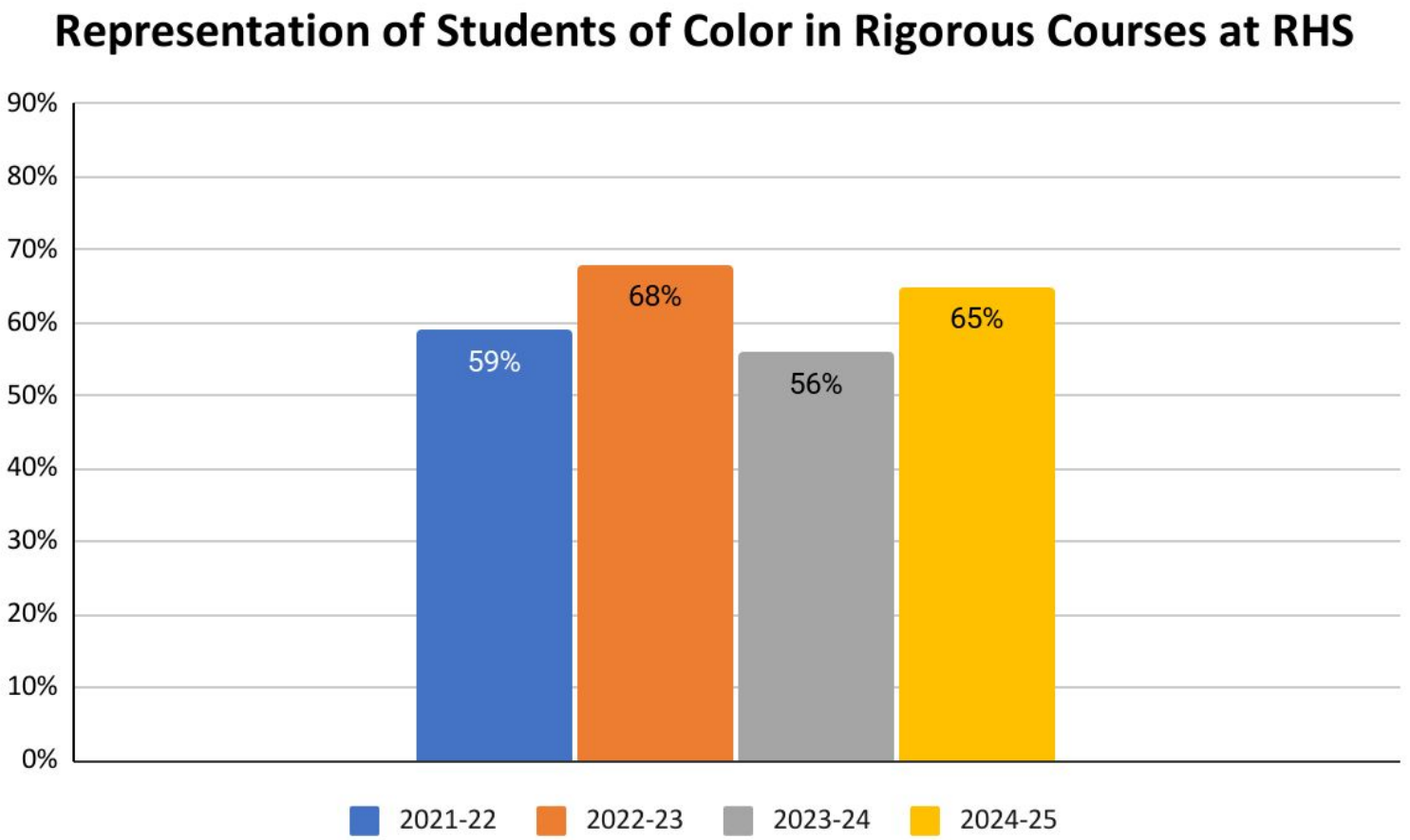
RICHFIELD PUBLIC SCHOOLS

Goal

- We will increase the percentage of representation of students of color in rigorous courses at Richfield High School including advanced placement, career ready and college credit-bearing courses) from 59% to 65%.

Increase racial and economic integration

RICHFIELD PUBLIC SCHOOLS



Goal Met

Increase access to effective and diverse teachers

RICHFIELD PUBLIC SCHOOLS

Goal

- Richfield Public Schools will increase student access to high quality staff and instruction as measured by Richfield Public Schools' Practice Profile and Equity Policy and Guidelines. The percentage of observed classrooms that meet expected practice for the indicators that align to creating a strong learning community, instructional clarity, and assessment and feedback will increase by 10% from our baseline data over the next three years.
  - Social Emotional Learning [Classroom Environment]
  - Instructional Clarity [Beginning of Lesson]
  - Assessment and Feedback [End of Lesson]

Social Emotional Learning [Classroom Environment]

RICHFIELD PUBLIC SCHOOLS

		2022-23	2024-25	△
1.	Behavior Matrix Posted	75%	90%	15%
2.	Behavior Matrix Referenced	35%	55%	20%
3.	Safe Space	23.5%	88%	64.5%
4.	Environment of Respect and Rapport	9%	93%	84%

Instructional Clarity
[Beginning of Lesson]

RICHFIELD PUBLIC SCHOOLS

		2022-23	2024-25	△
1.	Learning Targets Communicated & Visible	41%	83%	42%
2.	Learning Targets Specific & Measurable	30%	78%	48%
3.	Success Criteria Visible & Learning Focused	28%	75%	47%
4.	Success Criteria / Academic Language	17.5%	68%	50.5%
5.	Purpose & Relevance	13%	70%	57%

Assessment & Feedback
[End of Lesson]

RICHFIELD PUBLIC SCHOOLS

		2022-23	2024-25	△
1.	Gather Individual Student Progress	21%	74%	53%
2.	Provide Explicit Feedback	33%	68%	35%
3.	Students Reflect on Learning	15%	68%	53%

Goal Met

Enriching and accelerating learning

RICHFIELD
PUBLIC SCHOOLS

Questions?

Enriqueciendo y acelerando el aprendizaje

INFORMATION AND PROPOSALS – NON-ACTION ITEMS **Agenda Item III.C.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Commendations

RPS received notes from MDE that had been collected from families at the MN State Fair, offering shout-outs to RPS educators. The following notes were submitted:

- To Andrea Manuel: “You listen and help without judgment or impatience.”
- To Madame Steele: “You care so very much for your kids.”
- To Amy Frank: “You r cool!!”
- To Betsy Seymour: Thank you Betsy for your continued support; for being a team player! We’ll have a great year!”
- To Jessica Wolfgram: “You are so kind, and help everyone stay on the same page!”
- To Kayla Vo: “Hope you are doing well. Still my favorite teacher. I am going back to school to be a teacher, because of you!”
- To Stacy Collins: “You rock! Thank you for all that you do for the students!”

Thank you to all who submitted a note, and thank you to all of our educators who were recognized!

Richfield Public Schools would also like to commend board members Rachel Banks Kupcho and Tim Pollis for their exemplary service on the board.

Rachel Banks Kupcho has served on the board since 2022 in the roles of director and clerk. She has been a tireless advocate for students and families during her time on the board. Rachel has also served as the board liaison to the Friends of Wood Lake, the Richfield Human Rights Commission, on the Safe & Supportive Schools Committee, and others.

Tim Pollis has served on the board since 2014 in the roles of director, treasurer, clerk, vice chair and chair. His board leadership and tenure have brought stability as well as progressive vision to the overall board. Tim has also served on the Insurance Advisory Committee, as a board liaison to the Minnesota State High School League and Richfield Spartan Foundation, on the Work Experience Advisory Committee, and others.

RPS has deep gratitude for the contributions of time and talents given by Rachel and Tim. We wish them well in their future endeavors and hope that they will come back to visit RPS!

CONSENT AGENDA – FOR ACTION **Agenda Item IV.A.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Routine Matters

(Recommended by the superintendent)

That the board of education approve the attached routine business items.

Attachments:

1. Minutes of the Regular Meeting held December 1, 2025
   - Disbursements from the December 1, 2025 Meeting
   - Checks & E-pay Register from the December 1, 2025 Meeting
   - Superintendent's Report and Agenda Meeting Minutes from December 1, 2025
2. General Disbursements as of 12/8/25 in the Amount of $720,202.19
   - Disbursements for the December 15, 2025 Meeting
   - Checks & E-pay Register for the December 15, 2025 Meeting
3. Investment Holdings
   - Investments Holdings as of December 10, 2025

PCards, EPays, Checks & Scholarships
12/01/2025 BOARD REPORTS

BANK 05	DATE	AMOUNT
Checks		Void-Reissued
	11/4/2025	(4,225.00)
	11/10/2025	(1,300.23)
	11/10/2025	556,396.93
	11/12/2025	254,857.26
	11/13/2025	351,005.12
	11/19/2025	353,275.11
	11/21/2025	264,894.18
P-Cards-October	11/4/2025	69,824.86
E-Pays	11/6/2025	4,560.91
	11/13/2025	1,049.49
	11/20/2025	553.76
Scholarships	11/12/2025	2,000.00
CHECK REGISTER BANK 05 TOTAL =		**1,852,892.39**

BREAKDOWN	
01-206-00	818,556.82
02-206-00	152,686.22
03-206-00	559,959.17
04-206-00	11,093.81
06-206-00	75,157.88
07-206-00	-
18-206-00	-
20-206-00	234,351.83
21-206-00	1,086.66
47-206-00	-
BANK TOTAL =	**1,852,892.39**

FUND	CHECK	DATE	VENDOR	TYPE	AMOUNT
01	315905	11/04/2025	MCCARTHY WELL COMPANY	V-Reissued	-4,225.00
01	V2600432	11/04/2025	P-CARD BAIRD LISA	R	4,804.47
01	V2600433	11/04/2025	P-CARD BARLOW ERICA	R	4,684.75
01	V2600434	11/04/2025	P-CARD BLUMA, MEGAN BOLLIG	R	425.26
01	V2600435	11/04/2025	P-CARD BROWN MATTHEW	R	200.26
01	V2600436	11/04/2025	P-CARD BRUNNER PATTI	R	3,023.65
01	V2600437	11/04/2025	P-CARD CARUSO MATTHEW	R	1,692.09
01	V2600438	11/04/2025	P-CARD CRUZ ESTEVA JENNIFER	R	4,047.80
01	V2600439	11/04/2025	P-CARD EDWARDS NATHAN	R	1,097.17
01	V2600440	11/04/2025	P-CARD GARCIA YVETTE	R	1,559.51
01	V2600441	11/04/2025	P-CARD GONZALEZ CHRISTINA	R	9,185.70
01	V2600442	11/04/2025	P-CARD HOLJE CRAIG	R	345.00
01	V2600443	11/04/2025	P-CARD HUERTA-ANAYA ALICIA	R	3,262.74
01	V2600444	11/04/2025	P-CARD KRETSINGER DAN	R	1,356.10
01	V2600445	11/04/2025	P-CARD LEIKNES LISA	R	613.26
01	V2600446	11/04/2025	P-CARD LEWIS JENNIFER	R	1,595.65
01	V2600447	11/04/2025	P-CARD LUNDY MICHELLE	V	0.00
01	V2600448	11/04/2025	P-CARD LUNDY MICHELLE	R	11,900.86
01	V2600449	11/04/2025	P-CARD MAHONEY COLLEEN	R	488.26
01	V2600450	11/04/2025	P-CARD MANNING MICHAEL	R	984.95
01	V2600451	11/04/2025	P-CARD MCCLENDON LAURA	R	228.21
01	V2600452	11/04/2025	P-CARD MCGINN DAN	R	659.63
01	V2600453	11/04/2025	P-CARD PETERSON CHRIS	R	4,486.93
01	V2600454	11/04/2025	P-CARD SACHER GRACE	R	3,336.70
01	V2600455	11/04/2025	P-CARD SETZER ALEXIS	R	63.94
01	V2600456	11/04/2025	P-CARD SKARE-KLECKER AMY	R	1,776.97
01	V2600457	11/04/2025	P-CARD SMITH DANE	R	47.64
01	V2600458	11/04/2025	P-CARD SMITH JENNIFER	R	2,093.95
01	V2600459	11/04/2025	P-CARD VENTURA PEREZ RAMIRO	R	758.44
01	V2600460	11/04/2025	P-CARD WILLHITE KASYA	R	191.51
01	V2600461	11/04/2025	P-CARD WOODS KELLY	R	1,032.14
01	V2600462	11/04/2025	P-CARD YUNKER AUBREE	R	3,881.32
01	V2600374	11/06/2025	LUZ ARIAS ORTIZ	R	30.95
01	V2600375	11/06/2025	MATTHEW ARNOLD	R	499.94
01	V2600376	11/06/2025	MICHELLE L AXELL	R	70.00
01	V2600377	11/06/2025	BRADLEY BADOUR	R	40.00
01	V2600378	11/06/2025	ERICA T BARLOW	R	70.00
01	V2600379	11/06/2025	NIKOLAS BAUZA	R	40.00
01	V2600380	11/06/2025	MARY L CLARKSON	R	70.00
01	V2600381	11/06/2025	KRISTI A DINGMAN	R	15.82
01	V2600382	11/06/2025	PETER J FITZPATRICK	R	40.00
01	V2600383	11/06/2025	YVETTE GARCIA	R	70.00
01	V2600384	11/06/2025	RACHEL GENS	R	70.00
01	V2600385	11/06/2025	AREND J GEURINK	R	70.00
01	V2600386	11/06/2025	CHRISTINA M GONZALEZ	R	70.00
01	V2600387	11/06/2025	AMY E HAGER	R	70.00
01	V2600388	11/06/2025	KEVIN D HARRIS	R	40.00
01	V2600389	11/06/2025	MICHAEL G HARRIS	R	70.00

01	V2600390	11/06/2025	LANA HENDRICKS LEUNING	R	40.00
01	V2600391	11/06/2025	JONATHAN W HEYER	R	70.00
01	V2600392	11/06/2025	JAMES L HILL	R	40.00
01	V2600393	11/06/2025	JESSICA M HOFFMAN	R	40.00
01	V2600394	11/06/2025	CRAIG D HOLJE	R	70.00
01	V2600395	11/06/2025	DANIEL E KRETSINGER	R	70.00
01	V2600396	11/06/2025	JENNIFER KRUEGER	R	70.00
01	V2600397	11/06/2025	ANOOP KUMAR	R	40.00
01	V2600398	11/06/2025	JOLIENE S LITWINCZUK	R	63.98
01	V2600399	11/06/2025	JOHN M LORENZINI	R	70.00
01	V2600400	11/06/2025	DAVANAND MAHADEO	R	40.00
01	V2600401	11/06/2025	COLLEEN M MAHONEY	R	70.00
01	V2600402	11/06/2025	MICHAEL A MANNING	R	70.00
01	V2600403	11/06/2025	DANIEL P MCGINN	R	40.00
01	V2600404	11/06/2025	DOUG R MCMEEKIN	R	70.00
01	V2600405	11/06/2025	KENT D MEYER	R	70.00
01	V2600406	11/06/2025	KATRINA L MORGAN	R	40.00
01	V2600407	11/06/2025	ERIN H NEILON	R	148.78
01	V2600408	11/06/2025	STEPHANIE NICHOLS	R	45.00
01	V2600409	11/06/2025	ROBERT G OLSON	R	40.00
01	V2600410	11/06/2025	LAURA B OTTERNESS	R	110.68
01	V2600411	11/06/2025	CHRISTOPHER A PETERSON	R	70.00
01	V2600412	11/06/2025	CASSANDRA QUAM	R	70.00
01	V2600413	11/06/2025	LAURA RAMSBORG	R	70.00
01	V2600414	11/06/2025	RENEE C REED-KARSTENS	R	40.00
01	V2600415	11/06/2025	EUGENE SANDEL	R	31.61
01	V2600416	11/06/2025	HEIDI SAVATDY	R	70.00
01	V2600417	11/06/2025	CHRISTIAN SCHEMPP	R	40.00
01	V2600418	11/06/2025	AMY B SKARE-KLECKER	R	70.00
01	V2600419	11/06/2025	JUSTIN STEELE	R	70.00
01	V2600420	11/06/2025	STACY THEIEN-COLLINS	R	70.00
01	V2600421	11/06/2025	RICKY THOMPSON	R	40.00
01	V2600422	11/06/2025	VLADIMIR S TOLEDO	R	40.00
01	V2600423	11/06/2025	STEVEN P UNOWSKY	R	270.00
01	V2600424	11/06/2025	CARRIE A VALA	R	70.00
01	V2600425	11/06/2025	JENNIFER K SMITH	R	70.00
01	V2600426	11/06/2025	REBECCA S WALD	R	40.00
01	V2600427	11/06/2025	ALEXANDER WARD	R	70.00
01	V2600428	11/06/2025	MICHELLE R WHITESIDE	R	70.00
01	V2600429	11/06/2025	KASYA L WILLHITE	R	354.15
01	V2600430	11/06/2025	MELISSA J WILLIAMS	R	210.00
01	V2600431	11/06/2025	KELLY L WOODS	R	70.00
01	316277	11/10/2025	JW PEPPER & SON INC	V-REissued	-1,300.23
	Last check # 316928 for 11.10.2025 Board Mtg				
01	316929	11/10/2025	ANA C HERNANDEZ	R	15.00
01	316930	11/10/2025	AQUA ENGINEERING INC	R	2,450.00
01	316931	11/10/2025	ARCHETYPE	R	350.00
01	316932	11/10/2025	AZURE ADLER	R	156.00
01	316933	11/10/2025	BATTERIES R US	R	5,363.91

01	316934	11/10/2025	BERRY COFFEE COMPANY INC.	R	208.16
01	316935	11/10/2025	BEST PLUMBING SPECIALTIES, INC.	R	1,137.48
01	316936	11/10/2025	BITUMINOUS ROADWAYS, INC.	R	4,750.00
01	316937	11/10/2025	BIX FRUIT COMPANY	R	657.76
01	316938	11/10/2025	BOHMBACH JOHN	R	92.00
01	316939	11/10/2025	BRAND FARMS	R	1,798.00
01	316940	11/10/2025	CDW GOVERNMENT INC	R	19,945.45
01	316941	11/10/2025	CENTENNIAL SCHOOLS	R	7,000.00
01	316942	11/10/2025	CESO FINANCE, LLC	R	3,675.00
01	316943	11/10/2025	CINTAS CORPORATION NO 2	R	2,016.29
01	316944	11/10/2025	DICKS SANITATION SERVICE, INC (DSI)	R	9,227.77
01	316945	11/10/2025	ENVIROMATIC CORP OR AMERICA, INC	R	873.75
01	316946	11/10/2025	ESTR PUBLICATIONS	R	91.40
01	316947	11/10/2025	FASTEST LABS OF BLOOMINGTON	R	874.00
01	316948	11/10/2025	FRONTIER TRANSPORTATION SRVCS, LLC	R	178,290.00
01	316949	11/10/2025	GARY SMITH	R	500.00
01	316950	11/10/2025	GRAFTON SCHOOL, INC.	R	135.76
01	316951	11/10/2025	WW GRAINGER INC	R	693.87
01	316952	11/10/2025	GROTH MUSIC COMPANY	R	388.03
01	316953	11/10/2025	HAWKINS INC	R	463.33
01	316954	11/10/2025	HILLYARD MINNEAPOLIS	R	5,398.41
01	316955	11/10/2025	HMH EDUCATION COMPANY	R	414.12
01	316956	11/10/2025	IMPROVE YOUR TOMORROW, INC.	R	2,000.00
01	316957	11/10/2025	HIPPIE DOG	R	275.00
01	316958	11/10/2025	INSTRUMENTALIST AWARDS LLC	R	183.00
01	316959	11/10/2025	IXL LEARNING	R	662.50
01	316960	11/10/2025	KEMPS LLC	V	0.00
01	316961	11/10/2025	KEMPS LLC	R	4,750.40
01	316962	11/10/2025	KINECT ENERGY INC	R	15,625.66
01	316963	11/10/2025	LEROY'S GREAT BEAR	R	269.94
01	316964	11/10/2025	RUSS DAVIS WHOLESALE/LIBERTY FRESH	R	3,343.17
01	316965	11/10/2025	LOFFLER COMPANIES	R	75.00
01	316966	11/10/2025	MAXORPLUS, LTD	R	43,748.66
01	316967	11/10/2025	MCCARTHY WELL COMPANY	R	4,225.00
01	316968	11/10/2025	MIDWEST BUS PARTS INC	R	232.00
01	316969	11/10/2025	MINUTEMAN PRESS EDINA	R	712.79
01	316970	11/10/2025	NEI ELECTRIC, INC.	R	510.00
01	316971	11/10/2025	NORMANDALE COMMUNITY COLLEGE	R	119,833.35
01	316972	11/10/2025	PAN O GOLD BAKING CO	R	711.56
01	316973	11/10/2025	PEDIATRIC HOME SERVICE	R	1,275.00
01	316974	11/10/2025	PER MAR SECURITY SERVICES	R	207.38
01	316975	11/10/2025	PLOY KHUNISOM	R	40.00
01	316976	11/10/2025	PROFESSIONAL WIRELESS COMMUNICATION	R	1,804.88
01	316977	11/10/2025	REED BEHAVIORAL HEALTH LLC	R	5,000.00
01	316978	11/10/2025	SCHMITT MUSIC	R	798.97
01	316979	11/10/2025	SCHOLASTIC INC	R	653.95
01	316980	11/10/2025	SCHOOL SERVICE EMPLOYEES UNION	R	4,942.75
01	316981	11/10/2025	SHERWIN WILLIAMS CO	R	126.44
01	316982	11/10/2025	SQUIRES, WALDSPURGER & MACE, P.A.	R	6,342.10

01	316983	11/10/2025	STERLING SYSTEMS, INC.	R	17,440.00
01	316984	11/10/2025	SALIBENNE	R	280.00
01	316985	11/10/2025	ENLIGHTENED TECHNOLOGY CORPORATION	R	1,950.00
01	316986	11/10/2025	TRIO SUPPLY COMPANY	R	2,623.52
01	316987	11/10/2025	TRISTATE BOBCAT INC	R	120.00
01	316988	11/10/2025	UPPER LAKES FOODS	R	31,044.89
01	316989	11/10/2025	VANESSA MERRY	R	280.00
01	316990	11/10/2025	VERIZON WIRELESS	R	360.09
01	316991	11/10/2025	ALLSTATE PETERBILT OF S ST PAUL	R	695.20
01	316992	11/10/2025	WOLD ARCHITECTS AND ENGINEERS	R	1,962.06
01	316993	11/10/2025	WOLKE, JULIA	R	23.70
01	316994	11/10/2025	WOODCRAFT	R	70.85
01	316995	11/10/2025	WORLD FUEL SERVICES, INC.	R	18,944.93
01	316996	11/10/2025	XCEL ENERGY	R	15,286.70
01	316997	11/12/2025	AI TECHNOLOGIES LLC	R	240.00
01	316998	11/12/2025	ARVIG ENTERPRISES INC	R	1,207.90
01	316999	11/12/2025	AVIBEN	R	524.33
01	317000	11/12/2025	BCN TELECOM, INC TBS	R	933.32
01	317001	11/12/2025	BCBS OF MINNESOTA & BLUE PLUS	R	9,180.00
01	317002	11/12/2025	BLUUM OF MINNESOTA, LLC	R	2,549.96
01	317003	11/12/2025	BUREAU OF EDUCATION & RESEARCH	R	590.00
01	317004	11/12/2025	CAPITAL ONE TRADE CREDIT	R	365.55
01	317005	11/12/2025	CDW GOVERNMENT INC	R	9,000.00
01	317006	11/12/2025	CENTURYLINK	R	52.08
01	317007	11/12/2025	CINTAS CORPORATION NO 2	R	302.01
01	317008	11/12/2025	CITY OF RICHFIELD	R	7,159.65
01	317009	11/12/2025	COMCAST BUSINESS	R	987.10
01	317010	11/12/2025	CONSOLIDATED COMMUNICATIONS	V	0.00
01	317011	11/12/2025	CONSOLIDATED COMMUNICATIONS	R	5,843.94
01	317012	11/12/2025	DARRYL WALETZKO LLC	R	296.09
01	317013	11/12/2025	DELUXE BRANDED MARKETING	R	195.20
01	317014	11/12/2025	DIGITAL INSURANCE LLC	R	3,607.00
01	317015	11/12/2025	DRAFTBACK LLC	R	1,350.00
01	317016	11/12/2025	ECM PUBLISHERS INC	R	1,445.00
01	317017	11/12/2025	FASTENAL INDUSTRIAL	R	376.27
01	317018	11/12/2025	WW GRAINGER INC	R	2,197.04
01	317019	11/12/2025	HILLYARD MINNEAPOLIS	R	7,652.97
01	317020	11/12/2025	HOME DEPOT U.S.A.	R	896.61
01	317021	11/12/2025	HOPE CHURCH	R	15,910.11
01	317022	11/12/2025	ICS CONSULTING, LLC - 138006	R	15,000.00
01	317023	11/12/2025	IIX INSURANCE INFORMATION EXCHANGE	R	45.80
01	317024	11/12/2025	INSTITUTE FOR ENVIROMENTAL	R	2,640.50
01	317025	11/12/2025	JW PEPPER & SON INC	R	1,300.23
01	317026	11/12/2025	LEROY'S GREAT BEAR	R	97.95
01	317027	11/12/2025	LIFESAVER FIRE PROTECTION LLC	R	4,673.79
01	317028	11/12/2025	LOFFLER	R	1,161.06
01	317029	11/12/2025	LOFFLER COMPANIES	R	234.20
01	317030	11/12/2025	MAGIC TURF, INC.	R	10,536.00
01	317031	11/12/2025	MATRIX COMMUNICATIONS, INC	R	5,035.27

01	317032	11/12/2025	MAXORPLUS, LTD	R	91,485.54
01	317033	11/12/2025	MCEA	R	1,097.00
01	317034	11/12/2025	MIDWEST BUS PARTS INC	R	511.60
01	317035	11/12/2025	MINUTEMAN PRESS EDINA	R	106.62
01	317036	11/12/2025	MN DEPT OF LABOR AND INDUSTRY	R	1,340.00
01	317037	11/12/2025	MRI SOFTWARE LLC	R	874.00
01	317038	11/12/2025	MULTILINGUAL WORD INC	R	5,039.60
01	317039	11/12/2025	NAPA AUTO PARTS	R	205.07
01	317040	11/12/2025	NCS PEARSON INC	R	124.20
01	317041	11/12/2025	NEI ELECTRIC, INC.	R	1,020.00
01	317042	11/12/2025	NORMANDALE COMMUNITY COLLEGE	R	2,000.00
01	317043	11/12/2025	NORTH CENTRAL INTERNATIONAL, LLC	R	953.76
01	317044	11/12/2025	NUSS TRUCK & EQUIPMENT	R	3,400.00
01	317045	11/12/2025	ONEBRIDGE BENEFITS INC.	R	2,338.00
01	317046	11/12/2025	PAYDHEALTH	R	2,090.74
01	317047	11/12/2025	PER MAR SECURITY SERVICES	R	33.00
01	317048	11/12/2025	PLUNKETT'S /VARMENT GUARD	R	1,111.09
01	317049	11/12/2025	POMPS TIRE SERVICE	R	610.00
01	317050	11/12/2025	PREMIUM WATERS INC	R	39.00
01	317051	11/12/2025	RENAISSANCE	R	1,312.00
01	317052	11/12/2025	SCHOLASTIC INC	R	519.15
01	317053	11/12/2025	SEESAW LEARNING, INC.	R	16,013.27
01	317054	11/12/2025	SHERWIN WILLIAMS CO	R	173.19
01	317055	11/12/2025	TOLL COMPANY	R	13.64
01	317056	11/12/2025	TRUGREEN LIMITED PARTNERSHIP	R	6,031.00
01	317057	11/12/2025	UHL COMPANY INC	R	113.72
01	317058	11/12/2025	UNITED HEALTHCARE/AARP MEDICARE RX	R	92.20
01	317059	11/12/2025	UNITED HEARTHCARE /AARP MEDICARE RX	R	92.20
01	317060	11/12/2025	UNITEDHEALTHCARE	R	655.91
01	317061	11/12/2025	ALLSTATE PETERBILT OF S ST PAUL	R	445.62
01	317062	11/12/2025	WORLD FUEL SERVICES, INC.	R	2,685.21
01	317063	11/12/2025	YOUNG HEARTS, OPEN MINDS (YHOM)	R	495.00
01	317064	11/12/2025	ZONEONE LOCATING	R	249.00
01	317065	11/13/2025	ADVANCED COMMERCIAL KITCHENS	R	605.64
01	317066	11/13/2025	BRAND FARMS	R	1,740.00
01	317067	11/13/2025	CENTURYLINK	R	71.00
01	317068	11/13/2025	CULINEX	R	653.22
01	317069	11/13/2025	HOYO, SBC	R	2,040.00
01	317070	11/13/2025	KEMPS LLC	V	0.00
01	317071	11/13/2025	KEMPS LLC	R	3,512.32
01	317072	11/13/2025	RUSS DAVIS WHOLESALE/LIBERTY FRESH	R	4,127.17
01	317073	11/13/2025	MAXORPLUS, LTD	R	93,106.75
01	317074	11/13/2025	PAN O GOLD BAKING CO	R	167.72
01	317075	11/13/2025	TRIO SUPPLY COMPANY	R	1,448.24
01	317076	11/13/2025	TWIN CITY TRANSPORTATION	R	212,695.11
01	317077	11/13/2025	UPPER LAKES FOODS	R	29,066.36
01	317078	11/13/2025	LIGHTNING PRINTING, INC	R	1,669.84
01	317079	11/13/2025	XCEL ENERGY	R	101.75
01	V2600463	11/13/2025	ERICA T BARLOW	R	238.40

01	V2600464	11/13/2025	MILISSA CARTER	R	70.00
01	V2600465	11/13/2025	ANGELA M FISH	R	30.80
01	V2600466	11/13/2025	SARAH HAWN	R	210.00
01	V2600467	11/13/2025	JENNIFER KRUEGER	R	99.67
01	V2600468	11/13/2025	JOHN M LORENZINI	R	58.80
01	V2600469	11/13/2025	CARRIE A VALA	R	134.25
01	V2600470	11/13/2025	SAMANTHA WEAVER	R	143.15
01	V2600471	11/13/2025	MICHELLE R WHITESIDE	R	5.60
01	V2600472	11/13/2025	AUBREE M YUNKER	R	58.82
01	317080	11/19/2025	ALERUS RETIREMENT AND BENEFITS	R	846.60
01	317081	11/19/2025	ALL STATE COMMUNICATIONS LLC	R	1,890.00
01	317082	11/19/2025	BRAND FARMS	R	1,740.00
01	317083	11/19/2025	BRENNAN CONSTRUCTION OF MN, INC.	R	58,195.82
01	317084	11/19/2025	CANON USA	R	4,747.36
01	317085	11/19/2025	CATALYST BUYING GROUP LLC	R	881.73
01	317086	11/19/2025	CDW GOVERNMENT INC	R	3,985.83
01	317087	11/19/2025	CITY OF RICHFIELD	R	4,976.00
01	317088	11/19/2025	COMCAST	R	449.49
01	317089	11/19/2025	CUB FOODS	R	635.43
01	317090	11/19/2025	DASH SPORTS, LLC	R	1,836.25
01	317091	11/19/2025	DIGITAL INSURANCE LLC	R	1,611.00
01	317092	11/19/2025	ECM PUBLISHERS INC	R	163.75
01	317093	11/19/2025	GRAFTON SCHOOL, INC.	R	1,685.03
01	317094	11/19/2025	HILLYARD MINNEAPOLIS	R	3,488.12
01	317095	11/19/2025	HUGO SEBASTIAN PEREZ CANALES	R	140.00
01	317096	11/19/2025	INTERMEDIATE DISTRICT 287	R	142,820.47
01	317097	11/19/2025	KEMPS LLC	V	0.00
01	317098	11/19/2025	KEMPS LLC	R	4,349.52
01	317099	11/19/2025	KIM TONG TRANSLATION SERVICE INC	R	68.75
01	317100	11/19/2025	LB CARLSON LLP	R	7,000.00
01	317101	11/19/2025	RUSS DAVIS WHOLESALE/LIBERTY FRESH	R	5,005.75
01	317102	11/19/2025	LYNN HANSON	R	13.50
01	317103	11/19/2025	MAGERS & QUINN BOOKSELLERS	R	7,501.90
01	317104	11/19/2025	MATRIX COMMUNICATIONS, INC	R	21,964.56
01	317105	11/19/2025	METROPOLITAN MECHANICAL CONTRACTORS	R	2,790.95
01	317106	11/19/2025	NAPA AUTO PARTS	R	106.85
01	317107	11/19/2025	ORFIELD LABORATORIES, INC.	R	160.00
01	317108	11/19/2025	PAN O GOLD BAKING CO	R	847.31
01	317109	11/19/2025	PEDIATRIC HOME SERVICE	R	412.50
01	317110	11/19/2025	PITNEY BOWES BANK PURCHASE POWER	R	915.97
01	317111	11/19/2025	RICHFIELD SOCCER ASSOCIATION	R	1,150.00
01	317112	11/19/2025	RINGCENTERAL, INC.	R	9,347.84
01	317113	11/19/2025	RO HEALTH, LLC	R	2,311.20
01	317114	11/19/2025	SMS ADMINISTRATIVE SERVICES	R	5,850.00
01	317115	11/19/2025	SNA-SCHOOL NUTRITION	R	14.00
01	317116	11/19/2025	TOWN & COUNTRY FENCE	R	16,177.50
01	317117	11/19/2025	TRIO SUPPLY COMPANY	R	956.34
01	317118	11/19/2025	UPPER LAKES FOODS	V	0.00
01	317119	11/19/2025	UPPER LAKES FOODS	R	34,301.16

01	317120	11/19/2025	XCEL ENERGY	R	1,936.63
01	V2600473	11/20/2025	DANIEL E KRETSINGER	R	427.77
01	V2600474	11/20/2025	HEATHER LEBEAU	R	69.99
01	V2600475	11/20/2025	CARLA SCHWAPPACH	R	56.00
01	317121	11/21/2025	BECKMAN ALISON	R	150.00
01	317122	11/21/2025	BURKSTRAND MICHAEL	R	150.00
01	317123	11/21/2025	CEDAR SMALL ENGINE	R	1,561.27
01	317124	11/21/2025	CINTAS CORPORATION NO 2	R	152.95
01	317125	11/21/2025	CONTINENTAL RESEARCH CORP	R	2,110.45
01	317126	11/21/2025	COOK AMY	R	75.00
01	317127	11/21/2025	GRAHAM THOMAS	R	150.00
01	317128	11/21/2025	WW GRAINGER INC	R	2,549.53
01	317129	11/21/2025	GRAYBAR ELECTRIC CO	R	135.77
01	317130	11/21/2025	GROUP MEDICAREBLUE RX	R	8,140.00
01	317131	11/21/2025	HILLYARD MINNEAPOLIS	R	3,427.78
01	317132	11/21/2025	KREMER SERVICES LLC	R	1,908.98
01	317133	11/21/2025	LARSON KEITH	R	200.00
01	317134	11/21/2025	MADISON NATIONAL LIFE INS CO INC	R	18,305.09
01	317135	11/21/2025	MOREY, BECKETT E	R	75.00
01	317136	11/21/2025	MTI DISTRIBUTING CO	R	66.85
01	317137	11/21/2025	NEI ELECTRIC, INC.	R	816.83
01	317138	11/21/2025	NORTH CENTRAL BUS	R	13.56
01	317139	11/21/2025	NORTH CENTRAL INTERNATIONAL, LLC	R	859.05
01	317140	11/21/2025	PREMIER LIGHTING INC	R	916.89
01	317141	11/21/2025	SCHOOL SERVICE EMPLOYEES UNION	R	4,843.93
01	317142	11/21/2025	THE HANOVER INSURANCE GROUP	R	215,791.00
01	317143	11/21/2025	TRISTATE BOBCAT INC	R	2,294.25
01	317144	11/21/2025	UNITED STATES TREASURER	R	200.00
			TOTAL PCards, Epays, Checks & Scholarships		**1,852,892.39**

SUPERINTENDENT'S REPORT AND AGENDA

Regular Meeting of the Board of Education
Independent School District No. 280, Richfield, Minnesota

Richfield Public Schools *inspires* and *empowers* each individual to learn, grow and *excel*

Monday, December 1, 2025
7 p.m. School Board Meeting

I. CALL TO ORDER

The regular meeting of the board of education of ISD 280, Hennepin County, Richfield, Minnesota was held on Monday, December 1, 2025 in the boardroom at the Richfield Public Schools District Office. Chair Carter called the regular board meeting to order at 7:01 p.m. with the following school board members in attendance: Cole, Liss and Spencer. Pollis was not able to attend.

Administrators present were Superintendent Unowsky and Senior Executive Officer Holje. Student representatives Tania Brackenridge and Vanessa Rosas Miguel were also present.

II. REVIEW AND APPROVAL OF THE AGENDA

Motion by Cole, seconded by Spencer, and unanimously carried, the board of education approved the agenda.

Banks Kupcho joined the meeting at 7:02 p.m.

III. INFORMATION AND PROPOSALS - NON-ACTION ITEMS

A. Superintendent Update
    1. Truth-in-Taxation Hearing
    2. Community Education Presentation
    3. Annual Staffing Report
B. Commendation

IV. CONSENT AGENDA

A. Routine Matters
    1. Minutes of the Regular Meeting held November 10, 2025
    2. General Disbursements as of 11/20/25 in the Amount of $1,852,892.39
    3. Year-to-Date Finance Update
B. Personnel Items

Full Time Management Resignation
Daniel Kretsinger – Director of Facilities and Transportation – Garage
Effective: 12/12/2025
Years of Service: 10

Certified Full-Time Resignation Agreement
Emma Busch – Elementary Education Teacher – Richfield STEM School
Effective: 12/1/2025
Years of Service: 1

Certified Part-Time Resignation Agreement
Jose Sanchez Castillo – Physical Education Teacher – RDLS
Effective: 11/10/2025

Classified Full-Time Outreach Worker for Employment
Ryan Anderson Pascual - Bilingual Outreach Worker – Centennial Elementary
Effective: 11/17/2025

Classified Part-Time Facilities & Transportation for Employment
Sajumon Padikkaparambil Alex - Bus Driver – Garage
Effective: 11/20/2025

Classified Full-Time Food & Nutrition Services Reclassification
Guadalupe Hernandez Balbuena - Production Cook – Richfield STEM School
Effective: 11/24/2025

Classified Full-Time Paraprofessional Resignation
Garrett Gregersen - Special Education – Sheridan Hills Elementary
Effective: 01/09/2026
Years of Service: 1

Classified Part-Time Paraprofessional Resignation
Ryan Anderson Pascual – Instructional – Centennial Elementary
Effective: 11/14/2025
Years of Service: 2
Jose Sanchez Castillo – Special Education – Richfield Dual Language School
Effective: 11/10/2025
Years of Service: 2

Classified Part-Time Food & Nutrition Services Resignation
Karla Coca Ramos - Kitchen Assistant – Richfield Middle School
Effective: 11/13/2025
Years of Service: 0

Motion by Banks Kupcho, seconded by Liss, and unanimously carried, the board of education approved the consent agenda.

V. OLD BUSINESS

A. Policy 116: Equity & Administrative Guideline 116.1 - second read

VI. NEW BUSINESS

A. Final Levy Certification 2025 Payable 2026

Motion by Banks Kupcho, seconded by Spencer, and unanimously carried, the board of education approved the certification.

B. Draft Legislative Platform 2026
C. Policy 651: Athletics and Activity Program & Administrative Guidelines 651.1 & 651.2 - first read
D. Policy 978: Passes to Athletic Contests and Other School Activities - first read
E. Policy 407: Leaves of Absence - first read
F. Donations

Motion by Banks Kupcho, seconded by Cole, and unanimously carried, the board of education accepted the donations with gratitude.

VII. ADVANCE PLANNING

A. Legislative Update
B. Information and Questions from Board
C. Suggested/Future Agenda Items
D. Future Meeting Dates

12-15-25	7 p.m.	Regular Board Meeting - Public Comment
1-5-26	7 p.m.	Board Organizational Meeting

XII. ADJOURN REGULAR MEETING

Chair Carter adjourned the meeting at 8:40 p.m.

CHECKS & EPAYS
12/15/2025 BOARD REPORTS

BANK 05	DATE	AMOUNT
Checks	11/26/2025	487,474.14
	12/3/2025	221,462.71
	12/8/2025	6,857.40
E-Pays	12/4/2025	4,407.94

CHECK REGISTER BANK 05 TOTAL =	**720,202.19**

BREAKDOWN	
01-206-00	315,650.69
02-206-00	63,598.61
03-206-00	199,011.17
04-206-00	7,588.01
06-206-00	20,000.00
07-206-00	-
18-206-00	-
20-206-00	114,353.71
21-206-00	
47-206-00	
BANK TOTAL =	**720,202.19**

FUND	CHECK	DATE	VENDOR	TYPE	AMOUNT
01	317145	11/26/2025	ANTHOLOGIE, LLC	R	1,320.00
01	317146	11/26/2025	BERRY COFFEE COMPANY INC.	R	135.92
01	317147	11/26/2025	BLY, JACK	R	68.00
01	317148	11/26/2025	BOARD OF SCHOOL ADMINISTRATORS	R	2,050.00
01	317149	11/26/2025	BOTSFORD CODY W	R	36.30
01	317150	11/26/2025	BRINK'S INCORPORATED	R	2,618.36
01	317151	11/26/2025	CESO FINANCE, LLC	R	15,225.00
01	317152	11/26/2025	CITY OF RICHFIELD	R	1,323.26
01	317153	11/26/2025	CONSORTIUM ON REACHING EXCELL IN ED	R	952.00
01	317154	11/26/2025	CRISIS PREVENTION INSTITUTE INC	R	200.00
01	317155	11/26/2025	EGAN DANIEL	R	68.00
01	317156	11/26/2025	ETTEL & FRANZ ROOFING CO	R	11,239.00
01	317157	11/26/2025	FRONTIER TRANSPORTATION SRVCS, LLC	R	192,830.00
01	317158	11/26/2025	GROTH MUSIC COMPANY	R	168.57
01	317159	11/26/2025	GROUP HEALTH NON-PATIENT A/R	R	5,797.50
01	317160	11/26/2025	HOLT JAMES B JR	R	97.00
01	317161	11/26/2025	HOOKS, DESMOND	R	97.00
01	317162	11/26/2025	HUMPHREYS, MICHAEL	R	97.00
01	317163	11/26/2025	IDEAL ENERGIES SOLAR LEASE 2021,LLC	R	7,937.49
01	317164	11/26/2025	INTERMEDIATE DISTRICT 287	R	1,139.06
01	317165	11/26/2025	JEFF SCHAD IMAGERY	R	500.00
01	317166	11/26/2025	JW PEPPER & SON INC	R	591.83
01	317167	11/26/2025	KELSEY CHARLEMAGNE	R	120.00
01	317168	11/26/2025	KEMPS LLC	V	0.00
01	317169	11/26/2025	KEMPS LLC	R	4,852.68
01	317170	11/26/2025	KINECT ENERGY INC	R	30,442.27
01	317171	11/26/2025	LEARNING ALLY	R	2,599.00
01	317172	11/26/2025	NO TEARS LEARNING, INC	R	400.29
01	317173	11/26/2025	LEXIA LEARNING SYSTEMS LLC	R	501.59
01	317174	11/26/2025	RUSS DAVIS WHOLESALE/LIBERTY FRESH	R	4,686.90
01	317175	11/26/2025	LOFFLER COMPANIES	R	202.00
01	317176	11/26/2025	LUND, SARAH	R	230.00
01	317177	11/26/2025	MASSP-MN ASSOCIATION	R	984.00
01	317178	11/26/2025	MAXORPLUS, LTD	R	70,005.08
01	317179	11/26/2025	ME-ME'S THINGS, LLC	R	940.00
01	317180	11/26/2025	METRO TRANSIT	R	388.00
01	317181	11/26/2025	MPLS ROOSEVELT/HERITAGE ACADMY COOP	R	250.00
01	317182	11/26/2025	MV VENTURES MANAGEMENT, LLC	R	3,750.00
01	317183	11/26/2025	NORTH ST PAUL HIGH SCHOOL	R	250.00
01	317184	11/26/2025	NOVAK JANICE SOPHIE	R	60.00
01	317185	11/26/2025	OKEY CHRIS	R	42.10
01	317186	11/26/2025	PAN O GOLD BAKING CO	R	665.64
01	317187	11/26/2025	POVOLNY KATHLEEN IGOE	R	108.00
01	317188	11/26/2025	PROPIO LS, LLC	R	618.91
01	317189	11/26/2025	RICHFIELD ICE ARENA	R	4,410.00
01	317190	11/26/2025	RYAN JEANNIE M	R	1,111.94
01	317191	11/26/2025	SNA-SCHOOL NUTRITION	R	34.00
01	317192	11/26/2025	STARK MOLLY	R	42.10

01	317193	11/26/2025	SWANK MOTION PICTURES, INC.	R	1,668.00
01	317194	11/26/2025	TRI CITY UNITED	R	250.00
01	317195	11/26/2025	TRIO SUPPLY COMPANY	R	3,888.74
01	317196	11/26/2025	UPPER LAKES FOODS	R	38,699.86
01	317197	11/26/2025	US POWER BID	R	1,073.50
01	317198	11/26/2025	VERNON COMPANY	R	362.80
01	317199	11/26/2025	VSP INSURANCE CO. (CT)	R	3,511.87
01	317200	11/26/2025	XCEL ENERGY	R	65,833.58
01	317201	12/03/2025	ALL STATE COMMUNICATIONS LLC	R	1,765.00
01	317202	12/03/2025	ANNIES FROZEN YOGURT	R	27.00
01	317203	12/03/2025	BCN TELECOM, INC TBS	R	933.32
01	317204	12/03/2025	BESSER WELDING & FABRICATION	R	1,400.00
01	317205	12/03/2025	BIO CORPORATION	R	492.67
01	317206	12/03/2025	BRAND FARMS	R	1,740.00
01	317207	12/03/2025	CDW GOVERNMENT INC	R	13,947.70
01	317208	12/03/2025	CINTAS CORPORATION NO 2	R	170.31
01	317209	12/03/2025	CITY OF RICHFIELD	R	14,642.84
01	317210	12/03/2025	CONTINENTAL RESEARCH CORP	R	816.41
01	317211	12/03/2025	CURRICULUM ASSOCIATES, LLC	R	16,458.75
01	317212	12/03/2025	DELEGARD TOOL COMPANY	R	209.64
01	317213	12/03/2025	EAGAN HIGH SCHOOL	R	900.00
01	317214	12/03/2025	ECM PUBLISHERS INC	R	375.00
01	317215	12/03/2025	ECSI	R	290.00
01	317216	12/03/2025	WW GRAINGER INC	R	761.34
01	317217	12/03/2025	H&B SPECIALIZED PRODUCTS INC	R	2,500.00
01	317218	12/03/2025	HAWKINS INC	R	1,181.46
01	317219	12/03/2025	HILLYARD MINNEAPOLIS	R	3,529.10
01	317220	12/03/2025	ICS CONSULTING, LLC - 138006	R	20,000.00
01	317221	12/03/2025	IIX INSURANCE INFORMATION EXCHANGE	R	45.80
01	317222	12/03/2025	IMPROVE YOUR TOMORROW, INC.	R	2,000.00
01	317223	12/03/2025	INSTITUTE FOR ENVIROMENTAL	R	3,326.00
01	317224	12/03/2025	INTERMEDIATE DISTRICT 287	R	11,591.58
01	317225	12/03/2025	INTERSTATE ALL BATTERY CENTER	R	478.44
01	317226	12/03/2025	JW PEPPER & SON INC	R	127.99
01	317227	12/03/2025	KEMPS LLC	R	1,096.20
01	317228	12/03/2025	KINECT ENERGY INC	R	569.00
01	317229	12/03/2025	KREMER SERVICES LLC	R	1,859.01
01	317230	12/03/2025	RUSS DAVIS WHOLESALE/LIBERTY FRESH	R	1,593.32
01	317231	12/03/2025	LOFFLER COMPANIES	R	132.06
01	317232	12/03/2025	MATRIX COMMUNICATIONS, INC	R	21,236.50
01	317233	12/03/2025	MAXORPLUS, LTD	R	44,348.63
01	317234	12/03/2025	MCDONOUGH'S SEWER SERVICES, INC.	R	1,184.15
01	317235	12/03/2025	METROPOLITAN MECHANICAL CONTRACTORS	R	23,332.44
01	317236	12/03/2025	MIDWEST BUS PARTS INC	R	139.32
01	317237	12/03/2025	NAPA AUTO PARTS	R	54.74
01	317238	12/03/2025	NEI ELECTRIC, INC.	R	950.97
01	317239	12/03/2025	NORTH CENTRAL INTERNATIONAL, LLC	R	521.90
01	317240	12/03/2025	PROFESSIONAL WIRELESS COMMUNICATION	R	449.60
01	317241	12/03/2025	PUBLIC EMPLOYEES RETIREMENT ASSOC	R	2,295.15

01	317242	12/03/2025	READING & MATH, INC	R	2,000.00
01	317243	12/03/2025	SCOPETEKK INC.	R	200.00
01	317244	12/03/2025	SHERWIN WILLIAMS CO	R	55.56
01	317245	12/03/2025	THREE RIVERS PARK DISTRICT	R	1,035.00
01	317246	12/03/2025	TRANSPORTATION PLUS, INC.	R	60.00
01	317247	12/03/2025	TRIO SUPPLY COMPANY	R	383.25
01	317248	12/03/2025	TRUE NORTH WATER TREATMENT	R	12,146.94
01	317249	12/03/2025	USI INC	R	114.12
01	317250	12/03/2025	VARSITY SPIRIT FASHION	R	5,994.50
01	V2600476	12/04/2025	MATTHEW ARNOLD	R	70.00
01	V2600477	12/04/2025	MICHELLE L AXELL	R	70.00
01	V2600478	12/04/2025	BRADLEY BADOUR	R	40.00
01	V2600479	12/04/2025	ERICA T BARLOW	R	70.00
01	V2600480	12/04/2025	NIKOLAS BAUZA	R	40.00
01	V2600481	12/04/2025	ELEANOR CARR	R	66.92
01	V2600482	12/04/2025	MARY L CLARKSON	R	70.00
01	V2600483	12/04/2025	BRIT L EISELE	R	342.20
01	V2600484	12/04/2025	PETER J FITZPATRICK	R	40.00
01	V2600485	12/04/2025	YVETTE GARCIA	R	70.00
01	V2600486	12/04/2025	RACHEL GENS	R	70.00
01	V2600487	12/04/2025	AREND J GEURINK	R	70.00
01	V2600488	12/04/2025	CHRISTINA M GONZALEZ	R	70.00
01	V2600489	12/04/2025	AMY E HAGER	R	70.00
01	V2600490	12/04/2025	KEVIN D HARRIS	R	40.00
01	V2600491	12/04/2025	MICHAEL G HARRIS	R	70.00
01	V2600492	12/04/2025	LANA HENDRICKS LEUNING	R	40.00
01	V2600493	12/04/2025	JONATHAN W HEYER	R	70.00
01	V2600494	12/04/2025	JAMES L HILL	R	40.00
01	V2600495	12/04/2025	JESSICA M HOFFMAN	R	40.00
01	V2600496	12/04/2025	CRAIG D HOLJE	R	70.00
01	V2600497	12/04/2025	ERIN M HUBER	R	101.04
01	V2600498	12/04/2025	DANIEL E KRETSINGER	R	27.12
01	V2600499	12/04/2025	JENNIFER KRUEGER	R	70.00
01	V2600500	12/04/2025	ANOOP KUMAR	R	40.00
01	V2600501	12/04/2025	HEATHER LEBEAU	R	20.99
01	V2600502	12/04/2025	JOHN M LORENZINI	R	70.00
01	V2600503	12/04/2025	DAVANAND MAHADEO	R	40.00
01	V2600504	12/04/2025	COLLEEN M MAHONEY	R	70.00
01	V2600505	12/04/2025	MICHAEL A MANNING	R	160.87
01	V2600506	12/04/2025	DANIEL P MCGINN	R	40.00
01	V2600507	12/04/2025	DOUG R MCMEEKIN	R	70.00
01	V2600508	12/04/2025	KENT D MEYER	R	70.00
01	V2600509	12/04/2025	KATRINA L MORGAN	R	40.00
01	V2600510	12/04/2025	ERIN H NEILON	R	142.48
01	V2600511	12/04/2025	STEPHANIE NICHOLS	R	45.00
01	V2600512	12/04/2025	ZHERYL Z O'CONNELL	R	82.00
01	V2600513	12/04/2025	ROBERT G OLSON	R	40.00
01	V2600514	12/04/2025	LAURA B OTTERNESS	R	70.00
01	V2600515	12/04/2025	JILL K PETERSEN	R	15.26

01	V2600516	12/04/2025	CHRISTOPHER A PETERSON	R	70.00
01	V2600517	12/04/2025	CASSANDRA QUAM	R	70.00
01	V2600518	12/04/2025	LAURA RAMSBORG	R	70.00
01	V2600519	12/04/2025	RENEE C REED-KARSTENS	R	40.00
01	V2600520	12/04/2025	ISRAEL RUBIO SEGURA	R	90.00
01	V2600521	12/04/2025	JACQUELINE SANCHEZ VIDAL	R	55.79
01	V2600522	12/04/2025	HEIDI SAVATDY	R	70.00
01	V2600523	12/04/2025	CHRISTIAN SCHEMPP	R	40.00
01	V2600524	12/04/2025	AMY B SKARE-KLECKER	R	70.00
01	V2600525	12/04/2025	THOMAS SONG	R	88.20
01	V2600526	12/04/2025	JUSTIN STEELE	R	70.00
01	V2600527	12/04/2025	STACY THEIEN-COLLINS	R	70.00
01	V2600528	12/04/2025	RICKY THOMPSON	R	40.00
01	V2600529	12/04/2025	VLADIMIR S TOLEDO	R	40.00
01	V2600530	12/04/2025	STEVEN P UNOWSKY	R	270.00
01	V2600531	12/04/2025	CARRIE A VALA	R	70.00
01	V2600532	12/04/2025	JENNIFER K SMITH	R	70.00
01	V2600533	12/04/2025	REBECCA S WALD	R	40.00
01	V2600534	12/04/2025	ALEXANDER WARD	R	70.00
01	V2600535	12/04/2025	MICHELLE R WHITESIDE	R	120.07
01	V2600536	12/04/2025	KASYA L WILLHITE	R	70.00
01	V2600537	12/04/2025	KELLY L WOODS	R	70.00
01	317251	12/08/2025	JOSE MANUEL SANCHEZ-CASTILLO	R	6,857.40
			TOTAL CHECKS & EPAY RIGISTER		**720,202.19**

RICHFIELD PUBLIC SCHOOLS

Investment Holdings as of
December 10, 2025

Description	Matures	Rate	Cost	General Operating	2024A Cap Fac Bond	2018A Bond	OPEB Bond
				-	-	-	-
MN TRUST TERM SERIES	01/07/26	4.82%	3,000,000.00	3,000,000.00	-	-	-
MNTrust TERM SERIES	01/20/26	3.96%	1,750,000.00	1,750,000.00	-	-	-
MNTrust TERM SERIES II	01/23/26	4.10%	1,000,000.00	1,000,000.00	-	-	-
MNTrust TERM SERIES	01/26/26	4.10%	1,000,000.00	1,000,000.00	-	-	-
Western Alliance Bank	01/26/26	4.06%	241,500.00	241,500.00	-	-	-
MNTrust TERM SERIES	01/26/26	4.25%	2,000,000.00	2,000,000.00	-	-	-
NexBank	01/29/26	4.14%	240,000.00	240,000.00	-	-	-
GBank	01/29/26	4.18%	239,900.00	239,900.00	-	-	-
Omb Bank	01/29/26	4.15%	239,900.00	239,900.00	-	-	-
ServisFirst Bank	01/29/26	4.24%	239,700.00	239,700.00	-	-	-
Pelican State Credit Union	03/19/26	3.98%	240,300.00	240,300.00	-	-	-
NorthEast Community Bank	03/19/26	4.02%	240,200.00	240,200.00	-	-	-
Solera National Bank	03/19/26	4.09%	240,100.00	240,100.00	-	-	-
Royal Business Bank	03/19/26	4.02%	240,200.00	240,200.00	-	-	-
MN TRUST TERM SERIES	05/18/26	4.70%	1,000,000.00	1,000,000.00	-	-	-
MNTrust TERM SERIES II	07/23/26	3.94%	1,000,000.00	1,000,000.00	-	-	-
MNTrust TERM SERIES	07/27/26	3.95%	1,000,000.00	1,000,000.00	-	-	-
GreenState Credit Union	10/19/26	3.93%	239,000.00	239,000.00	-	-	-
Financial Federal Bank	10/19/26	4.05%	238,700.00	238,700.00	-	-	-
First Bank of Ohio	10/19/26	3.79%	239,200.00	239,200.00	-	-	-
FirstBank Puerto Rico	10/19/26	4.00%	238,700.00	238,700.00	-	-	-
Cornerstone Bank	10/19/26	4.02%	238,600.00	238,600.00	-	-	-
SIGNATURE BK OF ARKANSAS	10/29/26	3.80%	249,559.92	249,559.92	-	-	-
STRIPS	11/15/26	4.19%	499,807.02	499,807.02	-	-	-
MNTrust TERM SERIES	01/25/27	3.93%	1,000,000.00	1,000,000.00	-	-	-
MNTrust TERM SERIES	01/25/27	3.76%	2,000,000.00	2,000,000.00	-	-	-
Freedom Northwest Credit Union	03/04/27	3.89%	235,700.00	235,700.00	-	-	-
American Commercial Bank & Trust, National Assc	03/04/27	3.89%	235,700.00	235,700.00	-	-	-
				-	-	-	-
Federated Institutional Tax-Free Cash Trust		2.65%	209,186.54	-	-	209,186.54	-
				-	-	-	-
GOLDMAN SACHS GOVERNMENT MONEY MARKET		3.91%	5,828,061.72	-	-	-	5,828,061.72
US TREASURY N/B	09/30/26	4.34%	789,398.44	-	-	-	789,398.44
FIRST INTERNET BANK OF INDIANA	09/30/26	4.00%	209,500.00	-	-	-	209,500.00
BANK HAPOALIM	10/01/26	4.45%	206,700.00	-	-	-	206,700.00
Total Investments Held			**26,569,613.64**	**19,326,766.94**	**-**	**209,186.54**	**7,033,660.16**

ppd:Finance

Consent Agenda – For Action **Agenda Item IV.B.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting December 15, 2025

Subject: PERSONNEL ITEMS

(Recommended by superintendent)

That the board of education approve the following personnel items:

Classified Full-Time Food & Nutrition Services for Employment
Edith Rosas - Kitchen Assistant – Richfield Middle School
Effective: 12/15/2025

Classified Part-Time Food & Nutrition Services for Employment
Lindsay Jacobs - Kitchen Assistant – Centennial Elementary
Effective: 12/15/2025

Classified Full-Time Paraprofessional for Employment
Clinton Parker - Campus Supervisor – Richfield Middle School
Effective: 12/16/2025

Classified Part-Time Paraprofessional for Employment
Atzin Montes Sosa – Instructional – Centennial Elementary
Effective: 01/05/2026
Olivia Gredler – Instructional – Central Education Center
Effective: 01/05/2026

Classified Part-Time Outreach Worker for Employment
Atzin Montes Sosa - Bilingual Outreach Worker – Centennial Elementary
Effective: 12/01/2025

Classified Full-Time Facilities & Transportation Reclassification
Jany Johany Giacomotti Francia - Night Lead – Richfield Middle School
Effective: 11/24/2025

Classified Full-Time Paraprofessional Resignation
Mariia Trotsiuk - Special Education – Richfield Middle School
Effective: 12/19/2025
Years of Service: 1

Classified Part-Time Facilities & Transportation Resignation

Robert Sunderlin - Bus Driver – Garage
Effective: 10/09/2025
Years of Service: 7

OLD BUSINESS – FOR ACTION **Agenda Item V.A.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Equity Policy

(Recommended by the superintendent)

Passage upon a third read of Policy 116: Equity and Administrative Guideline 116.1. The policy affirms the District's commitment to viewing and analyzing all of our work through a racial and cultural equity lens. The administrative guideline describes equity-related practices that will take place in each strategic plan area for the District.

This policy and guideline have been reviewed by all RHS senior social studies classes in preparation for the mock school board meeting held on November 21, during which students provided feedback to a selection of board members. Suggested changes based on this feedback are included. Feedback has also been incorporated from the Management Team and the RMS & RCEP student groups of the Safe & Supportive Schools Committee.

Attachments:
Policy 116: Equity - redlined
Administrative Guideline 116.1 - redlined

Section 100 Policy Number 116

RICHFIELD PUBLIC SCHOOLS

EQUITY POLICY

I. PURPOSE

All students deserve a safe~~,~~ and supportive school environment in which to thrive academically and developmentally. The purpose of this policy is to provide a ~~district~~n environment in Richfield Public Schools in which all students achieve high-level academic outcomes that are not predictable by race, culture, socioeconomic status, language, gender, sexual orientation, ability, religion, migratory status or any other real or perceived demographic characteristic.

Richfield Public Schools (RPS) is committed to viewing and analyzing all of our work through a racial and cultural equity lens that intentionally ~~subverts~~ challenges the policies and practices of institutional racism, sexism, classism, ableism and discrimination. Through this ongoing anti-racist and anti-oppressive work, we will identify and interrupt practices and policies that elevate white supremacy and/or perpetuate institutional racism in any form ~~in order~~ to ensure all RPS students succeed. Educational environments are enriched and improved by the contributions, perspectives and very presence of diverse participants. Richfield Public Schools will provide a ~~high quality~~high-quality, personalized educational program with rich opportunities for all students in a ~~real~~ n authentic community where each individual is welcomed and ~~belongs~~feels a sense of belonging.

II. DEFINITIONS

The following definitions are provided to assist in understanding this policy:

A. Anti-oppression: The work of actively recognizing the forms of oppression that exist in society and attempting to mitigate their effects.

B. Anti-racism: The work of actively and consistently opposing racism by advocating for changes in political, economic, educational, and social spheres.

~~B~~C. Diversity: All the characteristics that make an individual or group different from another, including race, ethnicity, gender/gender expression, age, national origin, religion, ability, sexual orientation, socioeconomic status, education, language, and more.

~~C~~D. Educational Debt: The result~~s~~ of the historical lack of investment in

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educating children from marginalized communities~~, which~~ that continue~~s~~ to affect opportunities and achievement for children who are part of those communities today.

~~D~~E. Equity: The concept of being fair and impartial while acknowledging that society has not afforded the same resources, access, and treatment to everyone and working to remedy all inequities through actions.

F. Hate Speech: Any kind of communication in speech, writing or behavior that attacks or uses demeaning or discriminatory language with reference to a person or group based on their race, ethnicity, gender/gender expression, age, national origin, religion, ability, sexual orientation, socioeconomic status, education, language, or other identity factor.

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~~E~~G. Institutional Racism: The ways in which policies and practices within an organization create different and predictable outcomes for different racial groups, ~~typically~~ maintaining an advantage for white individuals and simultaneously maintaining a disadvantage for individuals of color.

~~F~~H. Intersectionality: The concept that demographic categories such as race, gender, ability, class, and sexual orientation cannot be solely examined in isolation from one another. ~~Rather~~Instead, these identities interact within individuals' lives, in society, and in social systems, creating a distinct effect within each intersection.

~~G~~I. Weaponization:~~—~~ the weaponization of public education against communities of color refers to situations when an educational institution uses its authority to act in a manner that is unfair, punitive, exclusionary, or harmful to students of color, and that makes those students and/or families feel unwelcome, unsafe, thought of as less than, and that interferes with students' abilities to learn, grow in healthy ways ~~and~~ or achieve at high levels.

III. COMMITMENTS

A. ~~School d~~District administration will develop, maintain, and be held accountable for the use of practices that provide quality education~~,~~ characterized by high standards, rigorous curriculum and powerful instruction using culturally-relevant ~~pedagogy~~ teaching methods to all students. Practices may include:

1. Focusing on student strengths and a growth mindset

2. Maintaining high expectations for all students

3. Embedding social/emotional learning, including acknowledging the unique mental and emotional strain caused by historical, systemic, and institutionalized racism

4. Using restorative practices to engage students in their school and classroom communities

5. Incorporating student and family voice

6. Radically transforming learning environments to serve all students

7. Taking steps to address the historical trauma caused by the weaponization of public education against communities of color

8. Additional practices will continue to be researched, developed, and implemented with the specific goal of ensuring outstanding outcomes for all students.

B. ~~School d~~District administration will promote a warm, welcoming and respectful district environment that celebrates each and every individual. This effort ~~shall~~ will include acknowledging the intersectional identities of students and staff members, addressing the social-emotional needs of ~~students and staff members~~both, and engaging in bullying prevention efforts. Building leaders will periodically review student behavior data and work to prevent any student demographic groups from being overidentified in behavior incidents. ~~School d~~District administration may also provide opportunities for interested students to participate in anti-racist and equity-driven activities.

C. ~~School d~~District administration will develop, support, model, and sustain equity-focused, anti-racist and culturally-responsive training and development for staff and students. This will include educating staff and students on the racial history of the United States and acknowledging the complexities of intersectional issues within the area of equity. These training and development initiatives will be ongoing to ensure continuing fidelity and growth in anti-racist and equity-driven work.

D. The ~~school d~~District will work to recruit, employ, support and retain a workforce that reflects all forms of diversity of enrolled students, as well as culturally competent administrative, instructional and

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support personnel.

E. ~~School d~~District administration will monitor programs and activities to assess educational equity. Administration will be responsible ~~to~~ for designing, redesigning, and if necessary, ~~terminate~~ending~~,~~ programs and activities to ensure the lasting programs best serve the needs of all students.

F. Consistent with state regulations and ~~school d~~District policy, the ~~school d~~District will select, develop, implement, and sustain curricular materials and assessments that reflect the diversity of students and staff and include learning and activities that deepen the understanding and appreciation of race, culture, socioeconomic status, language, gender, sexual orientation, ability, religion, migratory status and other differences that contribute to the uniqueness of each student and staff member.

G. Each school and program will actively seek community input, specifically ~~and actively~~ ensuring that all voices are present to create a welcoming culture and inclusive environment that reflects and supports all forms of diversity of the school's student populations, their families, and communities.

H. Hate speech and harassment of any kind ~~is~~ are not tolerated in the RPS community. Procedures for reporting and addressing harassment are found in Policy 103: Harassment Prohibition.~~–~~

IV. SHARED RESPONSIBILITY

A. The ~~Board~~ board of ~~Directors~~ education shall refer to the values stated in this policy in conducting its business and in exercising its responsibilities to the people of Richfield and all individuals served by RPS.

B. The ~~Superintendent~~ superintendent shall establish, in accordance with this policy, such plans and procedures as may be necessary and appropriate to accomplish its purpose and intent. Plans and procedures established shall include clear accountability for actions and oversight, ~~and shall include~~as well as metrics for evaluation.

C. The ~~Superintendent~~ superintendent may create regulations and guidelines for the implementation of this policy.

D. The ~~School~~ school ~~Board~~ board and ~~Superintendent~~ superintendent may establish specific goals to implement this policy as permitted by law.

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E. The ~~Superintendent~~ superintendent shall integrate information into reports to the school ~~Board~~ board ~~of Directors~~ and the community regarding progress toward the goals of this policy, including both process-driven changes and outcomes for students.

F. District staff shall, within the parameters of their various duties and responsibilities, comply with and execute such plans as are designed to address the values and directions included in this policy. District staff are further responsible ~~to~~ for ~~make~~ making such suggestions to the appropriate authority to ~~improve the ability of the district~~ enhance the District's ability to address the educational debt owed to historically marginalized communities.

G. Families and community members are partners with the District in its effort to address the educational debt and dismantle institutional patterns of racism in the Richfield community. Families and community members can embody this partnership ~~through~~ by providing feedback to the ~~district~~District, advocating for their students, encouraging their students to grow toward their own goals, supporting the learning environment and pursuing anti-racism in themselves and their communities.

H. Students are partners in their academic achievement. School attendance and engagement are essential~~–~~ to~~–~~ ~~making~~creating~~–~~ a more~~–~~ equitable society. Students will be intentionally encouraged to support the goals of this policy by providing feedback to the ~~district~~District, advocating for themselves, ~~growing~~ working toward their own goals, ~~supporting~~ contributing to a positive~~the~~ learning environment and ~~contributing~~ fostering ~~to~~ a positive school culture. RPS staff members will support students in believing in their abilities to achieve their dreams and use their voices to create more equitable systems in our world.

I. The ~~School~~ school ~~Board~~board, ~~Superintendent~~ superintendent and employees will collaborate with students and families to identify and address barriers to achievement and opportunities for academic success. Richfield Public Schools' leadership and staff will be responsible for empowering and inspiring students, families, and community members to actively listen, participate and engage in anti-racist and equity-driven practices to support the success of every student.

Cross References:
Policy 103: Harassment Prohibition

Section 100 Policy Number 116

RATIFIED BY THE BOARD OF EDUCATION: April 19, 2021

REVISED BY THE BOARD OF EDUCATION:

RICHFIELD PUBLIC SCHOOLS

EQUITY GUIDELINES

RPS will work to eliminate practices that lead to predictability of over or under representation of any student group compared to peers. RPS will work to embed culturally responsive engagement practices in our work with students, families and our larger community to support a positive and inclusive climate and culture. We will work to ensure that all staff implement these practices in their interactions to support increased levels of academic success, inclusion, and mental and emotional well-being.

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I. DEFINITIONS

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Several key terms used in this guideline are defined in Policy 116: Equity. Additional terms are defined here to assist in understanding this guideline:

A. BIPOC: The acronym BIPOC stands for Black, Indigenous, and people of color. This term is useful because it encompasses all non-white individuals, yet also acknowledges the unique experiences of Black and Indigenous communities due to the continuing legacies of slavery, genocide, and oppression in the United States.

B. Cultural competency: Ability to demonstrate awareness of one's own cultural identity and how it has affected ~~their~~ one's life experiences, as well as understanding that differences in race and cultural background can create implicit bias in interpersonal interactions and can significantly impact individuals' experiences in society.

C. Culturally relevant: A style of ~~pedagogy~~ teaching that uses student cultural and racial knowledge and lived experiences to empower students and make learning more effective.

D. Culturally responsive: An approach that acknowledges that culture is central to how people learn and interact and emphasizes the positive benefits of collaboration amongst people of different cultural backgrounds.

E. Scaffolding: Temporary instructional supports that help students reach proficiency of skills and become gradually more independent in their learning.

II. PRACTICES RELATED TO ACADEMICS

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A. Staff will ensure that all students are working toward proficiency ~~of~~ in academic content standards and provide differentiated instruction based on the individual learning needs of each student~~s~~.

B. Staff will demonstrate a commitment to teaching all students and will convey that all students are capable of doing challenging work.

C. Staff will recognize, support, and value students' abilities and the assets they bring to the classroom. Staff will specifically acknowledge and value diversity and the strength it brings to our community. This includes, but is not limited to:

1. The different ways in which students demonstrate commitment, perseverance, flexibility, and time management.
2. Students' proficiencies in other languages and dialects beyond the standard American English dialect that is commonly used in school.
3. The breadth of different lived experiences that students are able to share with their peers.

D. Students will see themselves, their racial identities, and their lived experiences in what is being taught and learned and will be engaged in a culturally and racially informed way.

~~D.~~E. Over the course of their academic careers in RPS, students will be taught comprehensive history that is accurate, adheres to state standards, incorporates multiple perspectives, showcases the positive contributions of diverse cultural groups, and examines the impact of significant historical events on marginalized communities.

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~~E.~~F. Staff will communicate the purpose and relevance of daily lessons.

~~F.~~G. Staff will support peer interaction and elevate student voice in the classroom through culturally relevant practices.

~~G.~~H. Explicit instruction and guided practice will be ~~included~~ incorporated into every lesson; multiple modes of representation and scaffolding will be used to support student learning.

~~H.~~I. Staff and students will work together to create a safe and supportive learning environment by co-constructing norms and class agreements.

~~I.~~J. Staff will build and maintain positive relationships with and among students

that are characterized by empathy, care, and genuine interest in their lives and identities.

~~J.~~K. Staff will communicate about academics with individual students and families outside of the classroom, using the methods of communication that are most effective for those individuals to the greatest extent possible.

~~K.~~L. Multiple modes of assessment and measurement of student knowledge will be used to objectively measure student learning and provide specific and timely feedback to students on their progress toward mastering academic standards.

~~L.~~M. Staff will deliberately engage multilingual learners using strategies that leverage multilingualism and multiculturalism as strengths. Staff will also positively promote biliteracy for all students as appropriate for the grade level.

~~M.~~N. Instructional field trips and other specialized academic activities will be planned and executed in a manner that prioritizes equity of access for all students.

III. PRACTICES RELATED TO CLIMATE & CULTURE

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A. Staff will provide a welcoming environment for all by clearly and openly supporting and celebrating diversity through classroom culture, events, training, hiring practices and academic content.

1. Students will see themselves, their racial identities, and their lived experiences reflected in the classroom and all other school~~-~~wide environments.
2. Staff will leverage District social emotional learning (SEL) initiatives to provide culturally responsive spaces for learning and working.
3. Staff will intentionally seek out and include student perspectives in the development and implementation of culturally relevant teaching and engagement practices.
4. Staff will honor student identities by striving to pronounce student names correctly, using correct pronouns, and respecting core beliefs voiced by students. The right of students to be addressed by the pronouns corresponding to their gender identities is enumerated in Policy 548: Gender Inclusion.
5. Staff will teach students how to respect peer identities and encourage ~~students to embrace learning~~ them to learn about cultures other than their own.

B. RPS will meet students' ~~social~~ social-emotional needs through direct teaching, staff training and, if warranted, increasing dedicated programs or staff members focused on SEL.

C. RPS will engage students in opportunities that increase school pride, enjoyment of school and dedication to learning.

D. RPS families will be provided with opportunities for community involvement, input into District policies and practices, and events that celebrate and value differences in all forms. This includes:

1. Participation, particularly from students and families of color, in the development and implementation of culturally appropriate and effective partnerships between home and school, as well as responsive teaching and learning practices, curriculum and engagement strategies.
2. Valuing the identities, cultures, and race of families as important resources relied upon to inform school and District policies and practices.
3. Participation in district-wide events to celebrate cultures and bring together community organizations and families from different backgrounds.

E. Staff will engage in active listening with any student or family disclosure of discrimination or harassment and ensure support and action to address the incident. This includes adherence to the RPS reporting procedures related to harassment and bullying, as outlined in Policy 103: Harassment Prohibition and Policy 113: Bullying Prohibition, along with each policy's respective administrative guidelines.

F. Staff will engage in regular professional development related to parent and student engagement, culturally responsive practices, and ~~social~~ social-emotional learning.

IV. PRACTICES RELATED TO ACTIVITIES

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A. RPS will strive to make all activities as accessible as possible to all RPS students and community members regardless of ability to pay. This is accomplished through an equitable fee scale for middle and high school athletics and activities participation with a lower fee for students who are eligible for reduced-price meals and even lower fees for students who are eligible for free meals. Additionally, scholarships for participation in middle and high school activities as well as community education programs will be made available to the greatest extent possible.

B. RPS will strive to make athletics and activities accessible to all RPS students by providing additional opportunities for eligible students to obtain the required physicals through our Richfield Health Resource Center.

C. RPS will continue to offer adaptive sports as part of our selection of student activities, and will strive to provide accommodations and modifications to all activities to make them accessible to all students. This may include hiring paraprofessionals to support students during activities, providing training to activity leaders, collaborating with families to creatively support student needs, and additional strategies.

D. RPS theatre, band, and choir teachers will seek out student input as part of the selection process for which theatrical productions and musical pieces to perform with their groups. Performances will provide opportunities for exploration of student identity and culture.

E. RPS staff members will collaborate with RPS families and community members to determine how to best serve student and family needs in order to make activities more accessible. This may include providing activity transportation and/or childcare when possible, adapting the timing of activities, creating opportunities for community members to lead activities, and other strategies.

V. PRACTICES RELATED TO OPERATIONS & COMMUNICATIONS

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A. RPS will maintain and improve hiring practices that further the equity goals of the District.

1. Leaders will continue to seek out candidates who reflect the racial identities and lived experiences of the student population for all positions in the District.
2. Leaders will use strategic interview questions to ensure that staff members hired for all roles in the District are able to demonstrate skills and a commitment to cultural competency.

B. RPS will increase retention and promotion of BIPOC and bilingual staff members. Strategies may include:

1. Creating staff affinity groups and mentorships specifically tailored to BIPOC staff members, bilingual staff members, and other staff members who identify as belonging to marginalized groups,

2. Expanding District systems and practices to better accommodate the needs of BIPOC staff members and provide greater accessibility for staff members of all abilities.

3. Other strategies informed by input from BIPOC and bilingual staff members.

C. RPS will provide equity-related professional development for all staff members that is dynamic, collaborative, and relevant to their specific job roles. This may include adding professional development opportunities for regular substitute teachers and non-licensed staff members.

D. RPS leaders will build their skills and confidence at addressing equity-related concerns, conflicts, and performance issues with the staff members they supervise.

E. RPS will continue to align District financial resources to prioritize the equity goals of the District.

F. RPS will maintain and improve practices of providing resources to families in multiple languages to the greatest extent possible. This may include translated transportation information, online registration materials in multiple languages, and greater access to bilingual staff members at all interactions between families and schools.

G. To the extent possible, RPS student information systems will be adapted to be more inclusive of student gender identities and preferred terms for student racial identities.

H. All RPS operations teams will strive to keep the focus of their work student-centered.

1. Staff members who regularly interact with students, such as facilities, transportation, and nutrition services staff members will provide a clean and welcoming environment to all students while they are outside of the classroom.
2. District communications will showcase student strengths and voices.
3. Staff members who do not regularly interact with students, such as finance, human resources, and student information staff members will intentionally steer their work toward excellent outcomes for students as the ultimate goal.

VI. ACCOUNTABILITY

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The ultimate measures of success for this policy and guideline are excellent outcomes for all students. However, additional strategies will be used to ensure accountability to the processes and requirements set in place by this policy and guideline.

A. All processes used to evaluate staff member performance will include equity-driven goals and measurements of success. The aspects of staff evaluations that pertain to student outcomes will always include data that is ~~disaggregated~~ broken down by race and other demographic categories.

B. RPS administrators will provide regular data reports on equity-related goals and progress to the school board in a manner that is accessible to the public.

C. School~~-~~wide behavior expectations for all students will include respecting peer identities. Behavior violations will be addressed in a culturally responsive manner that also provides support for students who have been harmed by other students. Detailed procedures for addressing student behavior violations are enumerated in Policy 541: Student Behavior and Administrative Guideline 541.1.

D. School and ~~district~~ District administrators will complete regular walkthroughs of classrooms to assess the extent to which the aspects of this policy and guideline related to classroom environments, ~~pedagogy~~ teaching methods and student-teacher relationships are being successfully implemented across all schools. This data will be used to allocate additional support and training for staff as needed.

Cross References:
Policy 103: Harassment Prohibition
Policy 113: Bullying Prohibition
Policy 541: Student Behavior
Policy 548: Gender Inclusion

Dated: May 16, 2022
Revised:

OLD BUSINESS – FOR REVIEW **Agenda Item V.B.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Athletics & Activities

(Recommended by the superintendent)

A second read of Policy 651: Athletic and Activity Program and Administrative Guidelines 651.1 and 651.2. The policy outlines the purpose and expectations for athletics and activities at RPS, and also provides the process for adding or deleting activity offerings. Guideline 651.1 covers requirements, evaluations and communication related to activities. Guideline 651.2 governs school activity fees.

The policy and guidelines have been reviewed by the Athletics & Activities Department as well as the RMS, RCEP, and parent/guardian groups of the Safe & Supportive Schools Committee for feedback. The RHS group will review the policy and guidelines before they are brought back for a third read at the **second** board meeting in January.

Attachments:
Policy 651: Athletic and Activity Program - redlined
Administrative Guideline 651.1: Athletics and Activities - redlined
Administrative Guideline 651.2: School Activity Fees - redlined
RPS 2025-2026 Activities Scholarship Application Form
MSBA Model Policy 510: School Activities

RICHFIELD PUBLIC SCHOOLS

ATHLETIC AND ACTIVITY PROGRAM

I. MISSION

The mission of the Richfield Public Schools ~~extra-curricular~~extracurricular program is to promote healthy youth development through programs that encourage participation, healthy life~~-~~styles, development of positive attitudes and skills, and a sense of accomplishment.

Extracurricular activities are activities for student enjoyment that are managed under the guidance of a school coach or advisor, not offered for school credit, and conducted primarily outside of school hours.

II. VALUE AND PURPOSES

A. Consistent with the mission of the ~~extra-curricular~~extracurricular program, the ~~Board~~ board of ~~Education~~ education believes that ~~extra-curricular~~extracurricular activities can be a vital educational experience and can contribute to healthy youth development.

B. The ~~Board~~ board of ~~Education~~ education recognizes several important purposes for an ~~extra-curricular~~extracurricular program that includes athletics and activities:

1. The program should provide students with the opportunity to have fun, learn through competition, learn to respect other participants, and to abide by the rules of the activity.

2. It should provide students and the community an opportunity to develop pride in themselves and their schools.

3. It should aid students in managing time and priorities in order to enjoy leisure-time activities while promoting refinement and expansion of skills.

4. It should promote and develop the physical, mental and psychological ~~attributes~~ wellness of participants.

~~4.~~5. It should provide exposure to activities that may become part of students' future endeavors.

~~5.~~6. Finally, the program should develop the self-concept, ~~self-discipline~~self-discipline, cooperative spirit, leadership potential, ~~citizenship~~commitment to community, and character of the participants.

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III. ~~EXTRA-CURRICULAR~~EXTRACURRICULAR PROGRAM EXPECTATIONS

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A. The school athletic and activities program must build on students' desire for participation in athletics and activities. Since each person is unique, it is essential that learners be provided an environment with options and alternatives that reflect student interests.

B. ~~Extra-curricular~~Extracurricular experiences must:

1. Help students to maintain and build understandings, skills ~~—~~and attitudes that contribute to their successful participation; and

2. Nurture self-respect, interests, enthusiasm, physical and/or social-emotional ~~—~~development, motivation and capacity for enjoyment.

C. The ~~extra-curricular~~extracurricular program shall be reviewed and evaluated on a periodic basis, and coaches/activity advisors shall be evaluated annually~~.~~ . The review and evaluation process for the program and coaches/activity advisors shall include opportunities for feedback from parents/guardians and students.

IV. EXPECTATIONS REGARDING STUDENT PARTICIPATION

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Participation in the ~~extra-curricular~~extracurricular program is a privilege. A student can earn and maintain that privilege by adhering to Minnesota State High School League and ~~school d~~District requirements, as outlined in Administrative Guideline~~s~~ 651.1.~~—~~ Failure to meet MSHSL and~~/~~or local expectations may result in suspension or revocation of participation privileges.

V. EXPECTATIONS OF PROGRAM ADMINISTRATION AND STAFF

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A. Administrators and staff designated by the superintendent to administer the athletics and activities programs, along with the coaches and activity advisors, are primarily responsible for attaining ~~extra-curricular~~extracurricular program goals and maintaining program standards.~~—~~ Therefore, these individuals should view themselves as teachers and as role models in the areas of character, behavior and leadership.

B. The ~~Superintendent~~ superintendent is authorized to develop administrative guidelines to facilitate implementation of this policy.

C. The policy and administrative guidelines shall be included in a ~~Coaches~~coaches/~~Advisors~~ advisors ~~Handbook~~handbook, which

shall be revised regularly by the activities director and reviewed by the high school principal.

D. Coaches and activity advisors will be required to complete training in mandated reporting, confidentiality, and other essential topics.

~~C.~~E. Coaches and activity advisors should foster a positive environment for all participants and prioritize fairness and inclusion in decision-making.

VI. ADDITION AND DELETION OF ATHLETICS AND ACTIVITIES OFFERINGS

The ~~Board~~ board recognizes that student interest in athletics and activities participation changes over time and that offerings available to students must change in response. In addition, the ~~School~~ school ~~Board~~ board supports the goal of ~~gender~~ equity in athletics and activities programs. Therefore, the ~~School~~ school ~~Board~~ board charges the ~~Activities~~ activities ~~Director~~ director with the development and implementation of a process to regularly survey student interest regarding offerings. The superintendent is responsible for the implementation of a process for considering the addition and deletion of competitive athletics and activities at the secondary level.

A. Secondary students will be surveyed at least every other year to determine interest in athletics and activities offerings. The information collected through student surveys will be used to identify potential additions or deletions to offerings. Students also may initiate consideration of program changes through petitions directed to the school principal demonstrating substantial student interest in a particular athletic or activity offering.

B. Potential athletic or activity offering additions will be considered on the following criteria. It is not required that all criteria are met for a new offering to be approved:

1. It will address a gender imbalance in athletic offerings.

2. It will ~~address a gender imbalance in~~promote equity in student participation rates.

3. There is sufficient interest and ability to sustain a viable program.

4. There is a reasonable expectation of competition and/or participation.

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5. The activity is sponsored by the Minnesota State High School League (MSHSL) or there is a reasonable expectation that it soon will be.

6. Appropriate facilities and coaching/supervision are available, or can be provided to accommodate the program.

Athletic or activity programs may be considered for deletion when any of the above criteria ~~no longer are~~are no longer satisfied.

C. Potential athletics and activities program changes will be reviewed initially by the ~~Activities~~ activities ~~Director~~ director and appropriate school principal in light of the above criteria. The ~~Activities~~ activities ~~Director~~ director will obtain feedback from the ~~District~~ Competitive Activities Advisory Committee related to any potential program changes. The building principal is responsible for forwarding the requests to the superintendent with a recommendation. The superintendent, in turn, will review the request and forward it with a recommendation and supporting data to the ~~School~~ school ~~Board~~ board for action. Athletics and activities offerings considered for deletion also will be presented to the ~~School~~ school ~~Board~~board with a recommendation and supporting rationale for ~~Board~~board consideration and action.

D. The addition and deletion of levels of competition within an activity will be governed by the number of participants and budget considerations. Where the number of participants justifies two or more levels of competition, at least one assistant coach/advisor will be provided for each of the levels below varsity. Activities where specific coaching/advising specialties are required may be allocated additional assistant coaches/advisors.

Legal Reference:
20 U.S.C. § 1681 et seq. (Title IX of the Education Amendments of 1972)

RATIFIED BY THE BOARD OF EDUCATION: October 2, 1978

REVISED BY THE BOARD OF EDUCATION: June 18, 1990; December 17, 1990; February 1, 1999; September 7, 2004; May 17, 2021

REVIEWED AND REAFFIRMED BY THE BOARD OF EDUCATION: July 15, 2013

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RICHFIELD PUBLIC SCHOOLS

ADMINISTRATIVE GUIDELINES

ATHLETICS AND ACTIVITIES

The purpose of these administrative guidelines is to guide implementation of Board Policy 651: Athletic and Activity Program.

I. REQUIREMENTS FOR PARTICIPATION IN ATHLETICS AND ACTIVITIES:

A. In order to participate in athletics or activities governed by the Minnesota State High School League, a student must meet all of the eligibility requirements as defined in Sections 100 and 200 of the Minnesota State High School League Bylaws.

B. In addition, a student must be on track toward graduation according to the MSHSL guidelines to participate in MSHSL athletics. Student participation in activities not governed by MSHSL will be allowed without ~~course credit earning restrictions~~any restrictions based on course credits earned.

II. ~~EXTRA-CURRICULAR~~EXTRACURRICULAR PROGRAM REVIEW AND EVALUATION

A. A review and evaluation of the ~~extra-curricular~~extracurricular program shall be conducted in conjunction with the rotational review of Board Policy 651 and ~~administrative~~ Administrative gGuideline~~s~~ 651.1.

B. The review process shall include opportunities for participation and formal written input from students and parents/guardians.

C. The Coaches~~-~~/~~-~~Advisors Handbook shall be revised to reflect changes in the ~~extra-curricular~~extracurricular program, policies and guidelines resulting from the program review and evaluation.

III. EVALUATION OF COACHES~~-~~/~~-~~ACTIVITY SUPERVISORS

A formal evaluation shall be completed at the end of the athletic season or activity, and shall include the following components:

A. The head coach or activity supervisor will submit a report to the ~~Activities~~ activities ~~Director~~ director that includes information pertaining to student participation, accomplishments in relation to goals, an evaluation of assistant coaches~~-~~/~~-~~activity supervisors, and suggestions for program improvement.

B. The ~~Activities~~ activities ~~Director~~ director will complete a written evaluation of the head coach~~-~~/~~-~~activity supervisor, based on multiple sources of information, including the report referenced in III.A above, observation

records, and feedback from students, parents/guardians, and others familiar with the program or activity.

C. The ~~Activities~~ activities ~~Director~~ director shall include all necessary forms for evaluation and reporting in the Coaches ~~/~~ Advisors Handbook.

IV. COMMUNICATIONS

A. The ~~Activities~~ activities ~~Director~~ director is expected to provide relevant information about the ~~interscholastic~~ competitive athletic and activity program to coaches and activity supervisors, students, parents/guardians, and the public.

B. The ~~Superintendent~~ superintendent authorizes the ~~Activities~~ activities ~~Director~~ director and coaches/advisors to develop a statement of philosophy and beliefs, provided that the statement is aligned with Board Policy 651.

C. Feedback and ideas from parents/guardians, students, and interested community members will be obtained in conjunction with the ~~extra-curricular~~extracurricular program review described in Section I above, with opportunities for additional feedback via student surveys, written correspondence, ~~tele~~phone calls and conferences.

Dated: September 7, 2004
Reviewed: July 15, 2013
Revised: May 17, 2021

Reference: Minnesota State High School League Official Handbook

APPENDIX
ATHLETIC PROGRAM PHILOSOPHY

The following statement was developed by coaches and is included in the Coaches/Advisors Handbook:

We believe that the opportunity for participation in a wide variety of student-selected activities is a vital part of the student's educational experiences. This participation is a privilege that carries with it responsibilities to the school, other participants and the community. The purpose of the athletics and activities program is to provide experiences that help young people to develop physically, mentally, socially and emotionally.

Athletics and activities should be available to all students who develop an interest in participating, regardless of their individual abilities. Accordingly, whenever feasible, appropriate skill levels should be established within athletics and activities, so students may become involved regardless of their level of skills.

Leadership should be of the highest quality and exemplify the type of behavior~~,~~ ~~which~~ that the program attempts to develop. Leadership success is measured in terms of the goals of the athletic and activity program rather than solely on the victories or defeats. Coaches, advisors or sponsors will provide guidance in ~~the development of good sportsmanship~~learning to be a good sport, cooperation, leadership and self-actualization.

It is intended that the athletic and activities programs be conducted in accordance with existing ~~Board~~ board of ~~Education~~ education policies and guidelines. Winning is considered a worthy goal, but ~~good sportsmanship and~~being a good sport and the ~~wellbeing~~ well-being of participants are considered more important. The programs are, at all times, to be conducted in such a manner as to justify them as educational activities.

Dated: September 7, 2004
Reviewed: July 15, 2013
Revised: May 17, 2021

RICHFIELD PUBLIC SCHOOLS

ADMINISTRATIVE GUIDELINES

SCHOOL ACTIVITY FEES

I. INTRODUCTION

It is the policy of the State of Minnesota that public school education shall be free and no pupil shall be denied an education. ~~–~~Minnesota State Statute 123B.36 also recognizes that school boards may establish fees to support certain student activities. ~~These~~ This administrative guideline~~s~~ delineates school activity fees, pursuant to Board Policy 651.

II. ACTIVITIES SUBJECT TO FEES

A. Minnesota State High School League Activities

Participants in ~~Interscholastic~~ interscholastic athletics and fine arts activities governed by the Minnesota State High School League will be charged a fee.

B. Other Fees

1. A program fee of $35/student shall be charged for participation in the summer school programs by grade level (grades K-10) where funding is not provided by the state.

2. Additional fees are as listed in the attached schedule.

III. FEE EXCEPTIONS

A. Fee Waiver

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~~The student of a parent / guardian applying and qualifying for the Free or Reduced Lunch Program and providing the verification of income shall~~
1. Students who qualify for educational benefits will be eligible for a reduced participation fee. The reduced fee will automatically be applied when students register using the online system.

~~1~~a. ~~A student~~Students who ~~qualifies~~ qualify for ~~a reduced price~~reduced-price ~~lunch~~ meals will receive a 25% discount.

~~2~~b. ~~A student~~Students who ~~qualifies~~ qualify for ~~a~~ free ~~lunch~~ meals will receive a 50% discount.

2. Any student may apply for a reduced participation fee due to economic hardship, regardless of whether or not they qualify for educational benefits. Determination of reduced fees will be completed by the activities director or another administrator.

3. A full waiver may be allowed ~~for students qualifying for the discount noted above~~ at the discretion of the ~~Activities~~ activities ~~Director~~ director upon consideration of extenuating circumstances.

4. ~~The homeless student~~Homeless students as defined in Section 103(a) (1) (2) of P.L. 100-77 participating in an activity under this guideline shall have their fee ~~paid by the Parent Teacher Organization (P.T.O.), Title I funds, other donations, or the fee will be~~ waived.

B. Third Season Free

Students participating in all three seasons will pay no fee to participate in the third season. ~~This special rate is exclusive of the established late registration fee.~~

Legal References:
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.37 (Prohibited Fees)

Cross References:
Board Policy 651 (Athletic and Activity Program)

Dated: April 19, 1999
Reviewed: April 6, 2009, May 3, 2010, May 21, 2012, June 17, 2014
Revised: June 19, 2000; May 21, 2001; June 19, 2001; April 15, 2002; July 21, 2003; April 5, 2004, May 2, 2005, July 11, 2005; May 15, 2006; August 21, 2006; March 5, 2007, April 7, 2008, May 2, 2011, May 20, 2013, September 3, 2013, June 22, 2015, October 5, 2015; January 3, 2022

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RICHFIELD PUBLIC SCHOOLS ACTIVITY FEES
AMOUNT APPLICABLE BY GRADE LEVELS

ACTIVITY	GR 5-12	GR 7-12#	GR 6-8##	GR 9-12
BAND – HONORS & JAZZ			$10 each	
BAND – SUMMER ($~~20 uniform fee in N/A to color guard~~40 for Honor Guard)			$~~65~~275	$~~110+$20~~275
BASEBALL#				$182
BASKETBALL – B/G#			$95	$252
CHEERLEADING (per season)				$50
CROSS COUNTRY RUNNING – B/G#		$168		
NORDIC SKIING – B/G#		$196		
WINTER COMPETITIVE DANCE				$196
FALL PERFORMANCE DANCE				$95
DIVING#		$196		
FOOTBALL#			$95	$210
GOLF – B/G#		$182		
GRADUATION FEE (Excluding cap & gown cost)				No Charge
GYMNASTICS#		$210		
HOCKEY – B#			$95	$238
INSTRUMENT RENTAL (one time fee)	$65			
INTRAMURAL (including middle school ~~Academic~~academic, athletic & art intramurals, & ~~Clubs~~ clubs meeting outside the school day)			$10 each	$30 each
MATH TEAM (~~one time~~one-time fee)			$10	$50
PARKING PERMIT (per ~~semester~~year)				$100
ALPINE SKIING#		$196		
SOCCER – B/G#			$95	$168
SOFTBALL#		$182		
SPEECH#				$75
SWIMMING – B/G#		$196		
SWIMMING – SYNCHRONIZED#		$182		
TENNIS – B/G#			$95	$154
THEATRE (Fall Play, Musical & RMS Play) One-Act# play			$30 each	$65
TRACK – B/G#			$95	$182

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VOLLEYBALL#			$95	$182
WRESTLING#			$95	$210

#MSHSL Activities, # Jr. Varsity Program, ##Middle School Program

~~RICHFIELD PUBLIC SCHOOLS~~
~~ATHLETIC/CO-CURRICULAR~~

~~REDUCED FEE REQUEST FORM~~

~~Reduced fees shall be based on the following criteria.~~

- ~~A student who qualifies for a reduced price lunch will receive a 25% discount.~~
- ~~A student who qualifies for a free lunch will receive a 50% discount.~~

~~Student's Name Date:~~

~~Parent/Guardian Name Sport/Activity~~

~~Address~~
~~Reduced rate~~
~~Telephone Requested~~

~~Reason~~

~~Student Signature Parent/Guardian Signature~~

~~For office use only:~~

~~Action taken:~~

~~Activities Director Date~~

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Richfield Public Schools Scholarship Application

2025-2026

Students registering for an activity or sport who cannot pay their registration fee in full, may request a reduced fee for economic hardship. As stated in the board policy (781.1). All requests will be reviewed by a member of administration. Additional documentation may be requested.

Parent Name_____ Parent Phone_____

Parent Email_____

Student Name_____ Grade 6 7 8 9 10 11 12

Season: □ Fall □ Winter □ Spring Sport _____

Please list other children in household and grades:

Lunch Program: □ Regular □ Reduced □ Free

ActivityFee(s) $_____

Why are you requesting a scholarship?

Student Signature_____ Date_____

Parent Signature_____ Date_____

Office Use Only: Revised 4/2025

Original Balance Due $_____

Balance Reduced $_____ -Scholarship Amount

Total Due $_____

_____ Date_____

Administrative Signature

Richfield Public Schools
Solicitud de Beca

2025-2026

Los estudiantes que se inscriben para una actividad o deporte que no pueden pagar su tarifa de inscripción en su totalidad, pueden solicitar una tarifa reducida por dificultades económicas. Como se establece en la política de la junta (781.1). Todas las solicitudes serán revisadas por un miembro de la administración. Documentación adicion al puede ser solicitada.

Nombre de Padre o Tutor_____ Numero telefonico _____

Correo Electronico _____

Nombre del Estudiante_____ Grado 6 7 8 9 10 11 12

Temporada: □ Otono □ Invierno □ Primavera Deporte _____

Indique otros niños en el hogar y en los grados:

Programa de Almuerzo □ Regular □ Reducido □ Gratis

Tarifa(s) de actividad $_____

¿Por qué está solicitando una beca?

Firma del Estudiante_____ Fecha_____

Firma del Padre o Tutor_____ Fecha_____

Office Use Only: Revised 4/2025

Original Balance Due $_____

Balance Reduced $_____ -Scholarship Amount

Total Due $_____

_____ Date_____

Administrative Signature

Adopted: _____ *MSBA/MASA Model Policy 510*
Orig. 1995
Revised: _____ *Rev. 2019*

510 SCHOOL ACTIVITIES

I. PURPOSE

The purpose of this policy is to impart to students, employees, and the community the school district's policy related to the student activity program.

II. GENERAL STATEMENT OF POLICY

School activities provide additional opportunities for students to pursue special interests that contribute to their physical, mental, and emotional well-being. They are of secondary importance in relationship to the formal instructional program; however, they complement the instructional program in providing students with additional opportunities for growth and development.

III. RESPONSIBILITY

A. The school board expects all students who participate in school-sponsored activities to represent the school and community in a responsible manner. All rules pertaining to student conduct and student discipline extend to school activities.

B. The school board expects all spectators at school sponsored activities, including parents, employees, and other members of the public, to behave in an appropriate manner at those activities. Students and employees may be subject to discipline and parents and other spectators may be subject to sanctions for engaging in misbehavior or inappropriate, illegal, or unsportsmanlike behavior at these activities or events.

C. The superintendent shall be responsible for disseminating information needed to inform students, parents, staff, and the community of the opportunities available within the school activity program and the rules of participation.

D. Those students who participate in Minnesota State High School League (MSHSL) activities must also abide by the league rules. Those employees who conduct MSHSL activities shall be responsible for familiarizing students and parents with all applicable rules, penalties, and opportunities.

E. The superintendent shall be responsible for conducting an annual evaluation of school activity programs and presenting the results and any recommendations to the school board.

F. The school board will ensure that any funds raised for extracurricular activities will be spent only on extracurricular activities.

Legal References: Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)

Cross References: MSBA/MASA Model Policy 503 (Student Attendance)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 713 (Student Activity Accounting)

OLD BUSINESS – FOR REVIEW **Agenda Item V.C.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Passes to Athletic Contests and Other School Activities

(Recommended by the superintendent)

A second read of Policy 978: Passes to Athletic Contests and Other School Activities. This policy governs passes for attending athletic competitions as a spectator. This policy is being reviewed ahead of its 5-year review schedule based on a board member request to consider updating the season pass pricing structure to offer discounts for families that qualify for educational benefits (free/reduced meals).

The policy has been reviewed by the Athletics & Activities Department for feedback.

Attachments:
Policy 978: Passes to Athletic Contests and Other School Activities - redlined

RICHFIELD PUBLIC SCHOOLS

PASSES TO ATHLETIC CONTESTS AND OTHER SCHOOL ACTIVITIES

I. PURPOSE

The purpose of this policy is to provide passes to athletic contests and other school activities to designated groups.

II. GENERAL STATEMENT OF POLICY

Unless otherwise noted, the passes shall admit the bearer free to all home athletic events and concerts with the exception of the spring musical, playoff contests, conference sponsored activities and those events whose specific purpose is to raise funds.

In addition to the passes listed below, the athletic conference issues passes each year to selected individuals (and guest). Conference pass issuance is based on conference specific rules.

III. PASSES AVAILABLE AT NO CHARGE

Richfield Public Schools passes are available at no charge for the following groups:

A. Students

Richfield High School and RCEP students showing a valid current school I.D. will be admitted free to all home athletic events. Richfield middle and elementary school students showing a valid current school I.D. will be admitted free to all home athletic events when accompanied and supervised by a paying adult. One adult may not supervise more than four non-family members.

~~School Board Members~~

~~Upon request, a school board member will be given a pass upon taking office. The passes are for life and include free admission for one guest. Requests must be made to the activities department office.~~

B. Staff

District employees showing a school photo I.D. will be admitted to all home athletic events.

~~Retirees~~

~~Upon request, all District employees will be given a "retiree" pass when they retire from the school district. The passes are for life and include free admission for one guest. Requests must be made in person to the activities department office.~~

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Commented [CQ1]: Rearranged the order of these groups, didn't change the content except for adding in RCEP and elementary.

C. Retirees
Upon request, all District employees will be given a "retiree" pass when they retire from the school district. The passes are for life and include free admission for one guest. Requests must be made in person to the activities department office.

~~Senior Residents~~
~~Residents of the school district (including those living in the Edina portion of the district) who are 62 years of age or older will be given a lifetime "Senior Resident" pass upon request. Requests must be made in person at the activities department office. Identification is required.~~

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D. School Board Members
Upon request, a school board member will be given a pass upon taking office. The passes are for life and include free admission for one guest. Requests must be made to the activities department office.

~~Staff~~
~~District employees showing a school photo I.D. will be admitted to all home athletic events.~~

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E. Senior Residents
Residents of the school district (including those living in the Edina portion of the district) who are 62 years of age or older will be given a lifetime "Senior Resident" pass upon request. Requests must be made in person at the activities department office. Identification is required.

~~Students~~
~~Richfield High School students showing a valid current school I.D. will be admitted free to all home athletic events. Richfield Middle School students showing a valid current school I.D. will be admitted free to all home athletic events when accompanied and supervised by a paying adult. One adult may not supervise more than four non-family members.~~

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IV. PASSES AVAILABLE FOR PURCHASE

A. ~~The Spartan All Sports pass is~~Season passes are available for general purchase each year through the ~~athletic~~ activities department office.

B. Season ~~Ticket Sales~~Pass Pricing

1.	All Sport Season Pass	$80.00
2.	Fall Sport Season Pass	$45.00
3.	Winter Sport Season Pass	$65.00
4.	Basketball Season Pass	$60.00
5.	Football Season Pass	$20.00
~~5~~6.	Hockey Season Pass (inactive)	$60.00
7.	Soccer Season Pass	$40.00

~~8.~~	~~Swimming Season Pass~~	~~$25.00~~
~~9.~~	Volleyball Season Pass	$35.00
~~6.~~	~~Soccer Season Pass~~	~~$40.00~~
~~7.~~	~~Basketball Season Pass~~	~~$60.00~~
~~8.~~	~~Hockey Season Pass (inactive)~~	~~$60.00~~
~~9~~10.	Wrestling Season Pass	$25.00
~~10.~~	~~Swimming Season Pass~~	~~$25.00~~

C. Parents/guardians of varsity-level RPS athletes who qualify for educational benefits may purchase season passes at a reduced price. The first two passes per school year will be reduced in price by 50%, and any additional passes will be reduced in price by 25%.

RATIFIED BY THE BOARD OF EDUCATION: January 17, 1972

REVIEWED AND REAFFIRMED BY THE BOARD OF EDUCATION: April 2, 2018

REVISED BY THE BOARD OF EDUCATION: October 6, 1986; October 1, 1990; September 3, 1996; October 15, 2001; December 2, 2003; June 6, 2005; March 5, 2007; April 21, 2008; April 2, 2018; August 7, 2023

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OLD BUSINESS – FOR REVIEW **Agenda Item V.D.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Leaves of Absence

(Recommended by the superintendent)

A second read of Policy 407: Leaves of Absence. This policy governs decisions regarding staff requests for leaves of absence.

Though this policy is reviewed on an annual basis and was most recently reviewed and reaffirmed by the board on August 18, 2025, some changes are necessary at this time in order to align the policy language to the new MN Paid Leave program that will begin on January 1, 2026.

Recommended changes from the HR department are included.

Attachments:
Policy 407: Leaves of Absence - redlined

RICHFIELD PUBLIC SCHOOLS

LEAVES OF ABSENCE

I. PURPOSE

The purpose of this policy is to guide decisions related to requests from employees who desire a leave of absence from work in Richfield Public Schools.

II. GENERAL STATEMENT OF POLICY

A. The board of education recognizes the right of employees to request leaves of absence without pay as provided in the appropriate employee master agreement or policy.

B. Because the absence of an employee impacts the educational program, staff and students, the needs and desires of the employee must be weighed against the needs of the ~~district~~ District and the replacement employee.

C. In acting on employee leave requests, the board of education will observe provisions of the appropriate employee master agreements or policy, and applicable state or federal statutes. Consideration will be given to both the reasons for the employees' request and the needs of the ~~district~~District~~.~~. Where needs are in conflict, however, concerns relating to the overall educational program will take precedence.

D. The District will coordinate all applicable leaves to run concurrently to the extent allowable under the law.

~~C.~~E. For the purposes of this policy, "year" is defined as the 12-month period measured forward from the date an employee's first leave is to commence.

III. FACTORS TO BE CONSIDERED

Multiple factors will be considered in acting on leave of absence requests, including but not limited to the following:

A. The stated reason(s) of the employee in requesting a leave;

B. Relevant provisions of the appropriate employee master agreement, policy, or statute;

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C. Length of service to the ~~district~~ District of the employee applying for the leave;

D. Record of previous leaves taken by the employee;

E. Availability of qualified staff to replace the employee and the potential for turnover among replacement employees during the period of the leave of absence;

F. Number of other employees in the same category currently on leaves of absence;

G. Timing of the leave in order to minimize disruption to the operation of district programs;

H. Potential benefits to the ~~district~~ District of granting the leave;

IV. GUIDELINES TO BE USED IN GRANTING LEAVES OF ABSENCE

A. Normally, the length of an approved leave of absence shall not exceed one (1) year. In extenuating circumstances, an extension of one (1) additional year may be granted for a maximum of two consecutive years of leave.

B. An unpaid leave of absence for child care shall generally be limited to a maximum period of 18 months coinciding with the birth or adoption of the employee's own child.

C. When an unpaid leave of absence is requested in conjunction with another leave of absence, such as a child care leave of absence, the total time of absence from work for all leaves shall not exceed two (2) consecutive years, or longer if necessary to have the ending point of the leave coincide with a break in the school calendar.

D. The maximum duration of an extended leave of absence for teachers pursuant to M.S. §122A.46, Subd. 2. must be determined by mutual agreement of the ~~Board~~ board and the teacher at the time the leave is granted and shall be at least three, but no more than five, years~~.~~. An extended leave may be granted to teachers who have been employed by the ~~district~~ District for at least five years and who have at least ten years of allowable service in Minnesota.

E. Intermittent leave must be used in increments of one half day or one full day, except for intermittent leave taken in accordance with the Family and Medical Leave Act (FMLA). Intermittent leave is limited to a total of 480 hours. Any leave taken beyond 480 hours within a year must be continuous leave.

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~~D.~~F. To the extent allowable under law, any requests for changes to a previously approved leave will be considered on a case-by-case basis.

V. LEAVES OF ABSENCE FOR CLASSIFIED PERSONNEL

A. Military Leave

Any classified employee who is a member of an armed forces reserve organization and who is called up for training or active duty shall be paid the difference between the pay received for such military duty and the rate regularly paid by the ~~district~~District, for a period of up to fifteen days in any calendar year. ~~–~~Moreover, the employee shall not lose seniority status, vacation, sick leave, or any benefits while engaged in such period of training or active service. This payment will be limited to fifteen days per year and will be paid upon presentation of a certificate of satisfactory performance of said duties~~.~~. Longer leaves of absence without pay and reinstatement rights for an employee called to active service in time of war or other emergency declared by proper authority, shall be governed by state law.

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B. Emergency Leave

An employee may request a leave of absence, without pay, in cases of prolonged illness or other emergencies, such as household accidents, long-distance travel for family events, or weather-related travel delays~~.~~. An employee granted an emergency leave of absence shall suffer no loss of seniority or job rights and shall return at the same salary status as prevailed when the leave was granted.

C. Jury Duty

An employee absent from their duties because of jury duty shall be paid the difference between their normal salary and that remuneration received for such jury duty. ~~–~~The continuation of normal salary is subject to the reimbursement to the ~~district~~ District of the amount paid by the court for services rendered.

VI. DISSEMINATION OF POLICY

A. This policy shall be conspicuously posted in each ~~school d~~District building in areas accessible to employees.

B. This policy will be reviewed at least annually for compliance with state and federal law.

Legal References:
Minn. Stat. §122A.46 (Extended leaves of absence.)
Minn. Stat. §§ 181.940-181.944 (Parenting Leave)
Minn. Stat. 192.26, Subd. 1: (State and Municipal officers and employees not to lose pay while on military duty).
Minn. Stat. 192.261 (Leaves of Absence)
Minn Stat. 268B (Minnesota Paid Leave Law)
10 U.S.C. § 101 *et seq.* (Armed Forces General Military Law)
29 U.S.C. § 2601 *et seq.* (Family and Medical Leave Act)
38 U.S.C. § 101 (Definitions)
29 C.F.R. Part 825 (Family and Medical Leave Act)

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RATIFIED BY THE BOARD OF EDUCATION: March 15, 1999

REVIEWED AND REAFFIRMED BY THE BOARD OF EDUCATION: June 11, 2012; August 16, 2021; September 5, 2023; September 16, 2024; August 18, 2025

REVISED BY THE BOARD OF EDUCATION: January 7, 2002; January 4, 2021; September 6, 2022; January 5, 2026

OLD BUSINESS – FOR REVIEW **Agenda Item V.E.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Legislative Platform

(Recommended by the superintendent)

A second read of the draft RPS 2026 legislative platform. MSBA has not yet finalized a 2026 legislative platform. The second draft shows a pared-down list of priorities with additions from the 2025 platform highlighted in yellow.

Attachments:
RPS Draft #2 of 2026 Legislative Platform
RPS Draft #1 of 2026 Legislative Platform
AMSD 2026 Legislative Platform
MASA 2026 Legislative Platform

RICHFIELD PUBLIC SCHOOLS

Enriching and accelerating learning

Enriqueciendo y acelerando el aprendizaje

Richfield Public Schools 2026 Legislative Platform

CONTINUE TO SUPPORT FULL FUNDING OF REQUIREMENTS

- Provide permanent funding for future compensatory revenue left in jeopardy due to universal free meals.[1,2,3]
- Protect the state ADSIS funding system to provide support for students struggling academically.

DIVERSIFY STAFF WORKFORCE AND PROMOTE EQUITABLE OUTCOMES

- Enact protections for immigrant and refugee families in MN.
- Ensure that districts can maintain student and staff data privacy.

REDUCE MANDATES AND ENHANCE LOCAL CONTROL

- Protect school districts' ability to support all students, particularly those who could be negatively impacted by new federal policies.
- Allow districts to choose which standardized tests to complete at the high school level. [1,2]
- Reduce special education paperwork requirements to allow teachers to spend more time with students.
- Protect districts' ability to choose their own insurance plans.

IMPROVE SCHOOL SAFETY

- Increase restrictions and close loopholes related to the presence and/or storage of guns on school grounds.

[1] Aligned to the AMSD Legislative Platform
[2] Aligned to the MSBA Legislative Platform
[3] Aligned to the MASA Legislative Platform

RICHFIELD PUBLIC SCHOOLS

Enriching and accelerating learning

Enriqueciendo y acelerando el aprendizaje

Richfield Public Schools 2026 Legislative Platform

CONTINUE TO SUPPORT FULL FUNDING OF REQUIREMENTS

- Provide permanent funding for future compensatory revenue left in jeopardy due to universal free meals.[1,2,3]
- Establish ongoing funding for unemployment insurance and paid family medical leave costs.[1,2,3]
- Fully close the gaps in funding for English Learner and Special Education programming.[1,3]
- Provide for universal prekindergarten through a single, unified funding source.
- Protect the state ADSIS funding system to provide support for students struggling academically.

DIVERSIFY STAFF WORKFORCE AND PROMOTE EQUITABLE OUTCOMES

- Enact protections for immigrant and refugee families in MN.
- Ensure that districts can maintain student and staff data privacy.
- Continue to expand programs and incentives to attract, develop and retain teachers of color. [1]
- Increase funding for targeted services and allow funding to cover culturally responsive and innovative summer programming. [1]

REDUCE MANDATES AND ENHANCE LOCAL CONTROL

- Protect school districts' ability to support all students, particularly those who could be negatively impacted by new federal policies.
- Fund existing mandates and oppose new unfunded mandates. [1,2]
- Allow districts to choose which standardized tests to complete at the high school level. [1,2]

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[1] Aligned to the AMSD Legislative Platform
[2] Aligned to the MSBA Legislative Platform
[3] Aligned to the MASA Legislative Platform

- Reduce special education paperwork requirements to allow teachers to spend more time with students.
- Protect districts' ability to choose their own insurance plans.

DRAFT

Association of Metropolitan School Districts

LEGISLATIVE PLATFORM

2026

AMSD recognizes that the biennial budget was set last session. However, inflation continues to outpace general education revenue, and recent legislative changes have created instability in key funding streams. Safe Schools and Local Optional Revenue have been frozen for a decade, changes to the compensatory formula have created funding cliffs for many school districts, and a contingent $250 million cut to special education cross-subsidy reduction aid would erase inflationary increases to the basic formula. Given the state's current fiscal landscape, AMSD identifies both immediate and ongoing priorities essential to sustaining high-quality education.



IMMEDIATE PRIORITIES

ENHANCE SCHOOL SAFETY

- Increase the Safe Schools levy to $100 per pupil for school districts and $35 per pupil for intermediate and cooperative districts.
- Permit limited removal time within non-exclusionary discipline to support effective reentry planning and maintain safe classrooms.
- Strengthen secure gun storage requirements.

STABILIZE COMPENSATORY FUNDING

- Hold districts harmless from revenue losses resulting from recent compensatory formula changes until recommendations from the Compensatory Revenue Task Force can be implemented.

MODERNIZE PERMANENT SCHOOL FUND DISTRIBUTIONS

- Support a constitutional amendment to adopt a percentage-of-market-value distribution model that provides predictable funding while protecting long-term trust assets.

REEVALUATE MINNESOTA'S ASSESSMENT SYSTEM

- Establish a blue-ribbon commission to redesign Minnesota's assessment system, focusing on balanced, student-centered measures and exploring the replacement of high school MCAs with a nationally recognized college entrance exam.

- Modernize hours-of-instruction requirements so students can earn credit for learning that occurs beyond traditional settings.

Association of Metropolitan School Districts

ONGOING PRIORITIES

While acknowledging fiscal constraints, AMSD believes the following priorities remain critical to the long-term success of students and school districts:

Stabilize Education Funding

- Repeal the contingent $250 million cut to special education cross-subsidy reduction aid scheduled for the 2028–29 biennium.
- Increase Local Optional Revenue to $979 per pupil to restore purchasing power lost to inflation and index it to the general education formula.
- Strengthen the PSEO program to ensure financial stability, academic rigor, student support, and preparation for success after high school.

Reduce Mandates and Restore Local Control

- Repeal requirements that school boards negotiate e-learning days, student testing, and student-to-staff ratios.
- Allow school boards to renew a capital project levy at the existing rate following a public hearing.
- Fully fund or repeal summer unemployment insurance for non-licensed staff.
- Provide funding for employer premiums and substitute staff costs associated with the Paid Leave program—or exempt school districts.
- Expand school board flexibility to transfer non-federal fund surpluses among operating accounts.

ABOUT AMSD

The Association of Metropolitan School Districts represents 49 K-12 school districts and six intermediate / cooperative districts. AMSD member school districts enroll more than one-half of all public school students in Minnesota, with the mission to lead the transformation of public education. AMSD stands ready to assist state policymakers by providing current research and data to help them make informed decisions.

CONTACT AMSD

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AMSD MEMBER DISTRICTS

Anoka-Hennepin School District • Bloomington Public Schools • BrightWorks • Brooklyn Center Community Schools • Buffalo-Hanover-Montrose • Burnsville-Eagan-Savage School District 191 • Centennial School District • Columbia Heights Public Schools • Duluth Public Schools • Eastern Carver County Schools • Eden Prairie Schools • Edina Public Schools • Elk River School District ISD #728 • Farmington Area Public Schools • Forest Lake Area Schools • Fridley Public Schools • Hastings Public Schools • Hopkins Public Schools • Intermediate School District #287 • Intermediate School District #917 • Inver Grove Heights Schools • Lakeville Area Public Schools • Mahtomedi Public Schools • Mankato Area Public Schools • Minneapolis Public Schools • Minnetonka Public Schools • Mounds View Public Schools • North St. Paul-Maplewood-Oakdale School District • Northeast Metro Intermediate School District #916 • Northwest Suburban Integration District • Orono Schools • Osseo Area Schools • Perpich Center for Arts Education • Prior Lake-Savage Area Schools • Richfield Public Schools • Robbinsdale Area Schools • Rochester Public Schools • Rockford Area Schools • Rosemount-Apple Valley-Eagan Public Schools • Roseville Area Schools • Shakopee Public Schools • South St. Paul Public Schools • South Washington County Schools • SouthWest Metro Intermediate District • Spring Lake Park Schools • St. Anthony-New Brighton Independent School District • St. Cloud Area School District 742 • St. Louis Park Public Schools • St. Michael Albertville Schools • Saint Paul Public Schools • Stillwater Area Public Schools • Wayzata Public Schools • West St. Paul-Mendota Heights-Eagan School District • Westonka Public Schools • White Bear Lake Area Schools

2026 LEGISLATIVE PRIORITIES

MASA
EST 1907
Minnesota Association of School Administrators

Prioritize Essential Funding

Advance Excellence and Stability in Education

Expand Teacher Licensure and Mobility



ENSURING ONGOING SUPPORT FOR PUBLIC EDUCATION

The Minnesota Association of School Administrators values the hard-earned legislative change that now ties the per-pupil formula to inflation, a vital step toward keeping school funding stable and predictable. Protecting this progress is critical.

While strengthening the formula remains a top priority to support Minnesota's schools, staff, and students, we are mindful of the state's difficult budget climate. However, we want to remind the legislature that the formula is underfunded and continues to fall short of covering the real costs of educating students.

Recognizing the budget challenges ahead, MASA urges the legislature to act on the three priorities highlighted to the left during the 2026 session, ensuring Minnesota schools can continue to fully support both students and staff.

About Minnesota Association of School Administrators

As advocates of a world-class education for Minnesota's learners, MASA's members serve as the leading voice for public education, shape and influence the state and national education agenda, and empower leaders through high-quality professional learning, services, and support. MASA members include more than 600 superintendents, directors of special education, curriculum and technology leaders, other central office administrators, service providers, business partners, and retirees.

www.mnasa.org | members@mnasa.org | 651-645-6272

2026 LEGISLATIVE PRIORITIES

MASA
EST 1907
Minnesota Association of School Administrators

PRIORITIZE ESSENTIAL FUNDING

FIscal sustainability

- Extend the compensatory hold harmless provision
- Maintain full funding for special education cross-subsidy aid by repealing the contingent $250 million reduction enacted in the 2025 session
- Address physical school safety and cybersecurity needs by increasing the safe schools levy and expanding LTFMR to include safety and security measures
- Increase Local Optional Revenue to $979 per pupil; link future increases to inflation and equalize the formula

Maintaining existing funding streams

- Fund newly enacted mandates
  - Ongoing funding for hourly school employee unemployment Insurance
  - Fund school districts' share of Paid Leave costs
  - Fully fund READ Act requirements

Flexibility in use of district funds

- Expand eligible uses of the food service fund, allowing capital levy to support training related to capital purchases
- Expand eligible uses of student support personnel aid
- Allow school boards to renew a capital levy through board approval, ensuring stable funding for facility and technology needs
- Allow time-limited fund transfers, provided they do not increase state aid obligations or expand district taxing authority

ADVANCE EXCELLENCE AND STABILITY IN EDUCATION

- Strengthen the Postsecondary Enrollment Options (PSEO) and Online programs to ensure accountability and rigorous academic standards
  - Require students to take equivalent courses at the home district, if offered
  - Allow districts to set eligibility criteria
- Allow up to three-day K–3 dismissals for disciplinary incidents within non-exclusionary discipline requirements
- Improve superintendent retention by permitting school boards to offer contracts up to five years
- Protect the confidentiality of superintendent candidates during the interview process
- Establish state-level technology leadership

EXPAND TEACHER LICENSURE AND MOBILITY

- Allow out-of-state enrollment in approved teacher preparation programs for Tier 2 teachers to support ongoing development
- Permit Minnesota to join the Teacher Mobility Compact, enabling teachers to move between states and continue teaching with fewer barriers
- Create additional flexibility within licensure areas to help schools meet staffing needs
- Extend out-of-field permissions to maintain adequate staffing levels and ensure continuity of student learning

DRAFT

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NEW BUSINESS - FOR ACTION **Agenda Item VI.A.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

SUBJECT: Acceptance of Fiscal Year 2025 Final Audit Report

Recommended by the superintendent that the board of education accept the attached resolution for acceptance of the 2024-25 audit report.

Background Information

Board Policy 704 requires the school board to accept the audit report by resolution. The audit report was presented earlier in the evening by Bill Lauer, CPA with the auditing firm LB Carlson. The resolution is attached.

Attached:
Resolution Authorizing Acceptance of 2024-25 Annual Audit Report
Management Report
Financial Statements and Supplementary Information
Corrective Action Plans and Summary Schedule of Prior Audit Findings

RESOLUTION AUTHORIZING ACCEPTANCE OF 2025 ANNUAL AUDIT REPORT

Pursuant to due call and notice thereof, a regular meeting of the Board of Education of Independent School District No. 280, State of Minnesota, was duly held on December 15, 2025 at 7:00 p.m.

MEMBERS PRESENT:

MEMBERS ABSENT:

Member _____ introduced the following resolution and moved its adoption:

BE IT RESOLVED, by the Board of Education of Independent School District No. 280, the acceptance of the Fiscal Year 2025 Annual Financial Audit Report as prepared and presented by the auditing firm of LB Carlson.

The motion for adoption of the foregoing resolution was duly seconded by Member_____,

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

and the following voted against the same:

whereupon the resolution, having received the affirmative votes of a majority of the members, was declared duly passed and adopted.

WITNESS MY HAND officially as such recording officer this 15th day of December, 2025.

_____

School District Clerk

Management Report

for

Independent School District No. 280
Richfield, Minnesota

June 30, 2025

LB | CARLSON
Certified Public Accountants Business Consultants

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LB | CARLSON

To the School Board and Management of
Independent School District No. 280
Richfield, Minnesota

We have prepared this management report in conjunction with our audit of Independent School District No. 280, Richfield, Minnesota's (the District) financial statements for the year ended June 30, 2025. We have organized this report into the following sections:

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

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

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

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

December 8, 2025

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AUDIT SUMMARY

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

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA AND *GOVERNMENT AUDITING STANDARDS*

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

The District is subject to a Single Audit of its federal awards expenditures for the year ended June 30, 2025, which is required to be performed in accordance with Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). It was originally planned that the Single Audit would be completed and issued along with the District's financial statement audit by December 31, 2025. However, issuance of the 2025 *Compliance Supplement* by the Office of Management and Budget was delayed, and the final version was just issued. The 2025 *Compliance Supplement* guidance is effective for Single Audits of federal awards expenditures for the year ended June 30, 2025. Consequently, Single Audits for this period could not be finalized until the final version of this guidance was issued. The Minnesota Department of Education (MDE) has extended the due date for Single Audits to coincide with the federal deadline of March 31, 2026. The District plans to issue its audited Schedule of Federal Awards Expenditures and related reports separately by this deadline.

AUDIT OPINIONS AND FINDINGS

Based on our audit of the District's basic financial statements for the year ended June 30, 2025:

- We have issued unmodified opinions on the District's basic financial statements. Our report included a paragraph emphasizing the District's implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, during the year. Our opinion was not modified with respect to this matter.

- We reported no deficiencies in the District's internal control over financial reporting that we considered to be material weaknesses.

- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards.*

- We have reported one finding based on our testing of the District's compliance with Minnesota laws and regulations:

    1. For 1 of 40 disbursements tested, the District was not in compliance with the statutory requirement to pay claims within 35 days from the receipt of goods or services, or the invoice for goods or services.

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 of the notes to basic financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the fiscal year ended June 30, 2025. However, the District implemented the following governmental accounting standard during the year:

As described in Note 1 of the notes to basic financial statements, the District implemented GASB Statement No. 101, *Compensated Absences*, during fiscal year ended June 30, 2025. This standard changed the recognition and measurement of the compensated absence liability reported by the District. This change resulted in a restatement, which decreased beginning net position in the government-wide financial statements by $1,708,211.

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

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

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

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

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

The District has recorded a liability in the Statement of Net Position for compensated absences. Management's estimate is based on current rates of pay, unused compensated absence balances, and the likelihood compensated absences will be paid out over the course of employment or at termination.

The District has recorded activity for other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies, primarily described in Governmental Accounting Standards Board Statement Nos. 68, 73, 74, and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

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

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

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

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

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

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

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

DISAGREEMENTS WITH MANAGEMENT

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

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated December 8, 2025.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

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

OTHER AUDIT FINDINGS OR ISSUES

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

OTHER MATTERS

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

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

We were not engaged to report on the introductory section and other district information, which accompany the financial statements, but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

FUNDING TRENDS IN PUBLIC EDUCATION IN MINNESOTA

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

BASIC GENERAL EDUCATION REVENUE

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

The table below presents a summary of the formula allowance for the past decade and as approved for the next fiscal year. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the "roll-in" of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts.

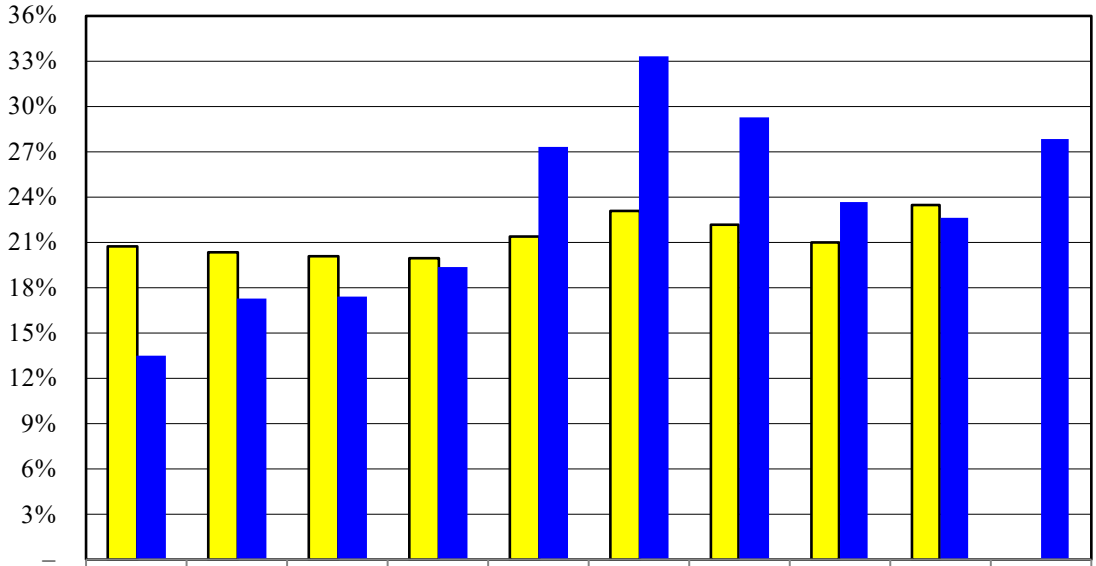
For fiscal 2026 and beyond, the annual formula increase will be adjusted for inflation, using a formula based on the Consumer Price Index-Urban (CPI-U) average inflation rate for the fourth calendar quarter of the immediately prior fiscal year compared to the average for the fourth calendar quarter of the second prior fiscal year, with a floor of 2.00 percent and a cap of 3.00 percent. This resulted in a per pupil increase to the basic formula allowance of $200 for fiscal 2026.

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2016	$ 5,948	2.00 %
2017	$ 6,067	2.00 %
2018	$ 6,188	2.00 %
2019	$ 6,312	2.00 %
2020	$ 6,438	2.00 %
2021	$ 6,567	2.00 %
2022	$ 6,728	2.45 %
2023	$ 6,863	2.00 %
2024	$ 7,138	4.00 %
2025	$ 7,281	2.00 %
2026	$ 7,481	2.75 %

STATE-WIDE SCHOOL DISTRICT FINANCIAL TRENDS

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

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



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
State-Wide	20.7%	20.3%	20.0%	19.9%	21.3%	23.0%	22.2%	21.0%	23.4%	–
ISD No. 280	13.4%	17.3%	17.4%	19.4%	27.3%	33.3%	29.2%	23.7%	22.6%	27.8%

Note: State-wide information is not available for fiscal 2025.

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

The state-wide average unrestricted fund balance as a percentage of operating expenditures for Minnesota school districts has risen in recent years, fluctuating between 21.0 percent and 23.4 percent over the last five fiscal years for which data is available.

The District's unrestricted operating fund balance as a percentage of operating expenditures was 27.8 percent at the end of the current year, as compared to 22.6 percent at June 30, 2024.

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

GOVERNMENTAL FUNDS REVENUE

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

Governmental Funds Revenue per Student (ADM) Served

	State-Wide		Metro Area		ISD No. 280 – Richfield		
	2023	2024	2023	2024	2023	2024	2025
General Fund							
Property taxes	$ 2,760	$ 2,966	$ 3,704	$ 3,976	$ 4,366	$ 4,460	$ 5,462
Other local sources	742	895	595	744	405	719	709
State	10,771	12,149	10,792	12,186	11,560	13,523	14,744
Federal	1,344	1,124	1,441	1,257	2,001	1,310	616
Total General Fund	15,617	17,134	16,532	18,163	18,332	20,012	21,531
Special revenue funds							
Food Service	676	847	649	822	751	965	919
Community Service	795	835	919	964	513	567	506
Debt Service Fund	1,579	1,669	1,595	1,625	1,806	1,975	1,870
Total revenue	$ 18,667	$ 20,485	$ 19,695	$ 21,574	$ 21,402	$ 23,519	$ 24,826
ADM served per MDE School District Profiles Report (current year estimated)					4,089	4,094	4,085

Note: Excludes the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds.

Source of state-wide and metro area data: School District Profiles Report published by the MDE

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

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

The District earned $101,419,050 in the governmental funds reflected above in fiscal 2025, an increase of $5,137,702 (5.3 percent) from the prior year, or $1,307 per ADM. Total General Fund revenue increased $1,519 per ADM. Property taxes were up as approved through the annual levy process. State revenues were up $1,221 per ADM with the increase in the basic formula allowance as previously discussed, along with more funding for state special education. Federal sources in the General Fund were down, due to a decrease in the amount of COVID-19 federal awards available. Food service revenue was $46 per ADM lower than last year, due to less federal funding. Community service revenue was $61 per ADM lower than last year, due to lower fees and tuition in the current year. Debt Service Fund revenue was $105 per ADM lower than last year, mainly due to increased property tax abatements.

GOVERNMENTAL FUNDS EXPENDITURES

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

Governmental Funds Expenditures per Student (ADM) Served

	State-Wide		Metro Area		ISD No. 280 – Richfield		
	2023	2024	2023	2024	2023	2024	2025
General Fund							
Administration and district support	$ 1,300	$ 1,372	$ 1,320	$ 1,410	$ 1,413	$ 1,524	$ 1,625
Elementary and secondary regular instruction	6,646	7,034	7,019	7,466	7,760	7,922	7,916
Vocational education instruction	224	243	198	215	147	205	259
Special education instruction	2,892	3,158	3,059	3,346	3,350	3,840	4,243
Instructional support services	861	874	1,030	1,032	1,024	1,007	1,129
Pupil support services	1,553	1,707	1,712	1,916	2,420	2,684	2,946
Sites, buildings, and other	1,201	1,192	1,171	1,160	1,757	1,868	1,927
Total General Fund – noncapital	14,677	15,580	15,509	16,545	17,871	19,050	20,045
General Fund capital expenditures	960	996	959	1,052	1,119	705	571
Total General Fund	15,637	16,576	16,468	17,597	18,990	19,755	20,616
Special revenue funds							
Food Service	706	801	693	780	861	911	959
Community Service	763	818	865	929	512	552	501
Debt Service Fund	1,626	1,737	1,652	1,596	1,774	1,942	1,904
Total expenditures	$ 18,732	$ 19,932	$ 19,678	$ 20,902	$ 22,137	$ 23,160	$ 23,980
ADM served per MDE School District Profiles Report (current year estimated)					4,089	4,094	4,085

Note: Excludes the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds.

Source of state-wide and metro area data: School District Profiles Report published by the MDE

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

The District spent $97,958,764 in the governmental funds reflected above in fiscal 2025, an increase of $3,144,715 (3.3 percent) from the prior year, or $820 per ADM. General Fund expenditures increased $861 per ADM, mainly in special education instruction ($403 per ADM), pupil support services ($262 per ADM), and instructional support services ($122 per ADM), partially offset by a $134 per ADM decrease in General Fund capital expenditures. Food service expenditures were $48 per ADM higher than the prior year due to more capital expenditures. Community service expenditures were $51 per ADM lower than the prior year, due to decreased personnel costs. Debt service expenditures were $38 per ADM lower than the prior year, due to decreases in scheduled bond principal and interest payments.

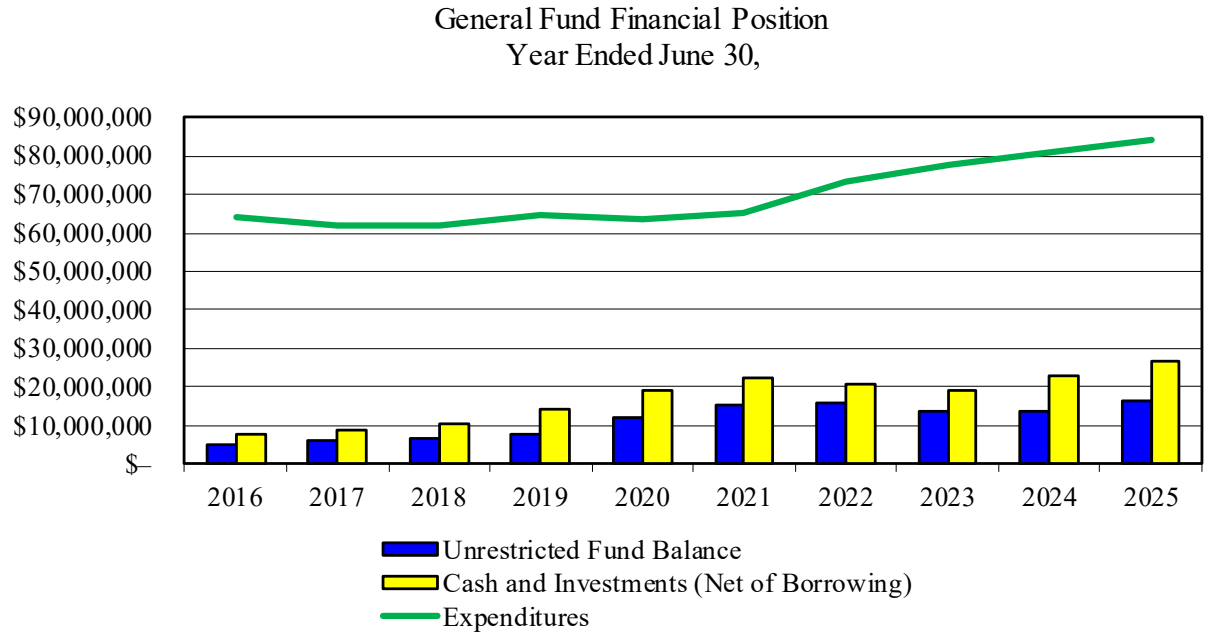
SUMMARY

District school boards and administrators continue to face significant financial challenges as they strive to provide a safe and effective learning environment for their students. Factors such as the sunset of large pandemic-related federal funding programs, state legislative funding changes, and mandates, increasing demand for special education services, shifting student populations, tight labor markets, heightened safety concerns, increasing transportation costs, and other inflationary pressures continue to make it difficult to allocate limited resources amongst many competing demands.

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND FINANCIAL POSITION

The following graph displays the District's General Fund trends of financial position and changes in the volume of financial activity. Unrestricted fund balance and cash balance are two indicators of financial health, while annual expenditures are often used to measure the size of the operation.



The District's General Fund ended fiscal year 2025 with a total fund balance of $22,429,800, an increase of $3,770,081 during the 2025 fiscal year, compared to an increase of $756,394 projected in the final budget.

General Fund cash and investments at year-end (net of interfund borrowing) was $26,830,131, an increase of $4,097,723 from the prior year.

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

	June 30,				
	2021	2022	2023	2024	2025
Nonspendable fund balances	$ 458,242	$ 69,896	$ 77,780	$ 535,311	$ 379,751
Restricted fund balances (1)	4,120,720	3,530,497	3,634,620	4,742,205	5,701,784
Unrestricted fund balances					
Assigned	3,834,622	4,784,958	5,375,308	5,259,100	6,117,448
Unassigned	11,208,090	10,954,234	8,441,929	8,123,103	10,230,817
Total fund balance	$ 19,621,674	$ 19,339,585	$ 17,529,637	$ 18,659,719	$ 22,429,800
Unrestricted fund balances as a percentage of expenditures	23.0%	21.5%	17.8%	16.5%	19.4%
Unassigned fund balances as a percentage of expenditures	17.2%	14.9%	10.9%	10.0%	12.1%

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

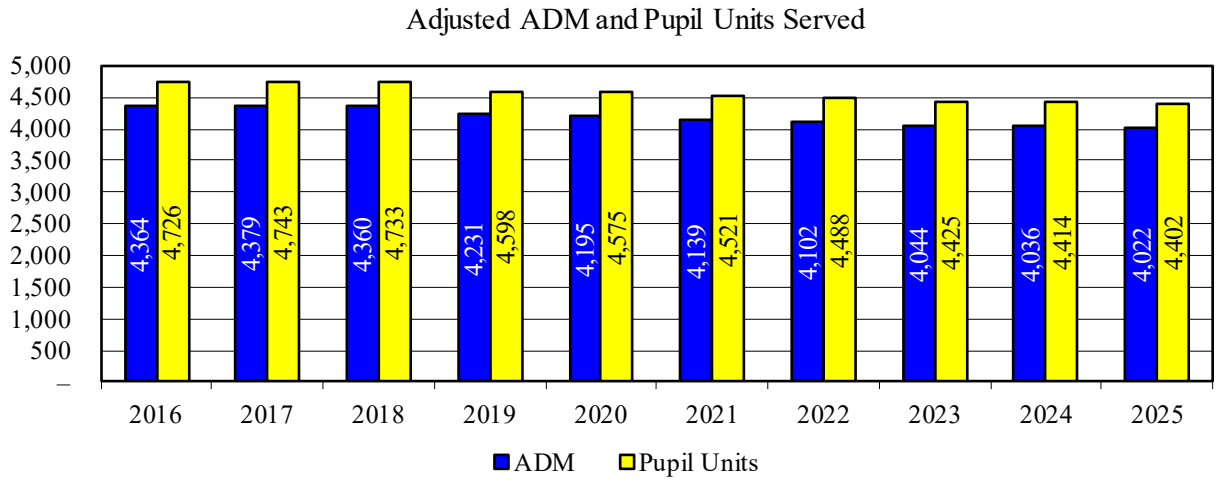
The table above reflects the total General Fund unrestricted fund balance and percentages, which differs from those used in the previous discussion of state-wide fund balances, which are based on a state formula.

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

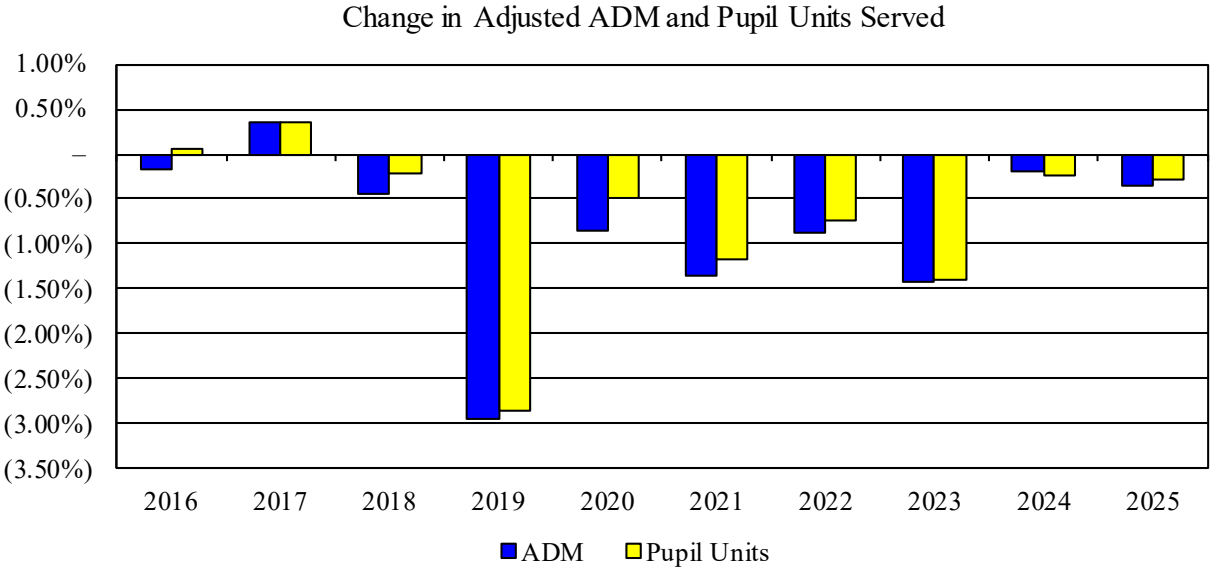
General Fund unassigned fund balance as a percentage of expenditures is one key measure of a school district's financial health. At June 30, 2025, the unassigned fund balance in the General Fund represented 12.1 percent of annual expenditures, or about six weeks of operations assuming level spending throughout the year.

AVERAGE DAILY MEMBERSHIP (ADM) AND PUPIL UNITS

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



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

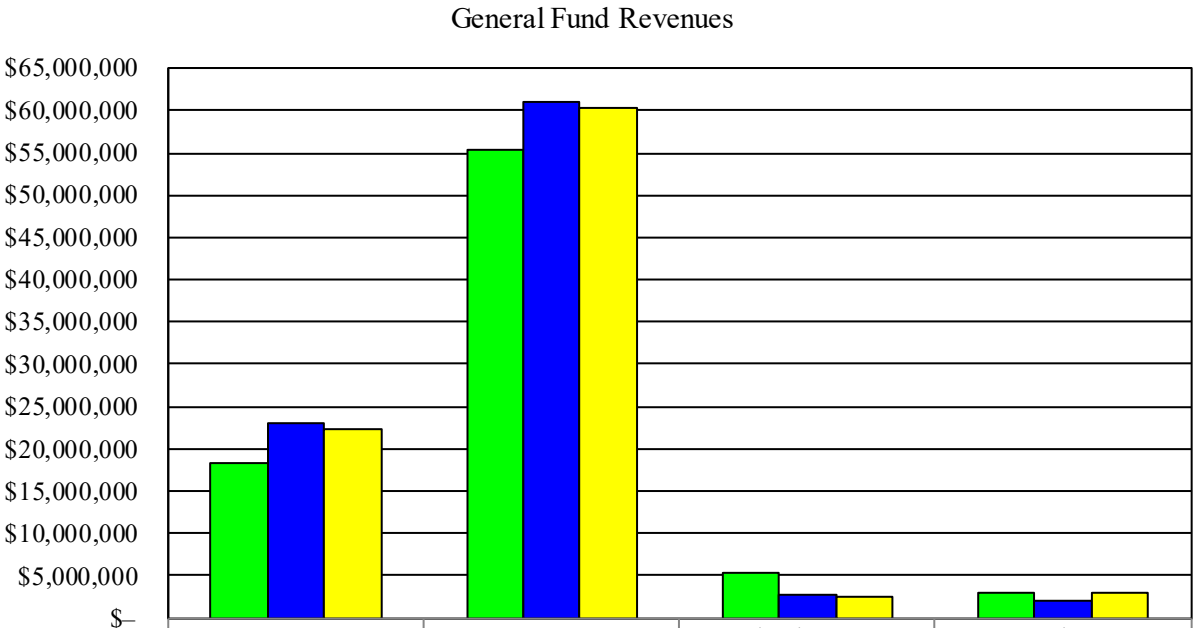


ADM is a measure of student enrollment, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated ADM, since the counts are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

The ADM served by the District for 2025 is estimated to be 4,022, a decrease of about 14 from the prior year. The pupil units generated from this ADM were 4,402, a decrease of about 12 pupil units from the prior year.

GENERAL FUND REVENUES

The following graph summarizes the District's General Fund revenues for 2025:



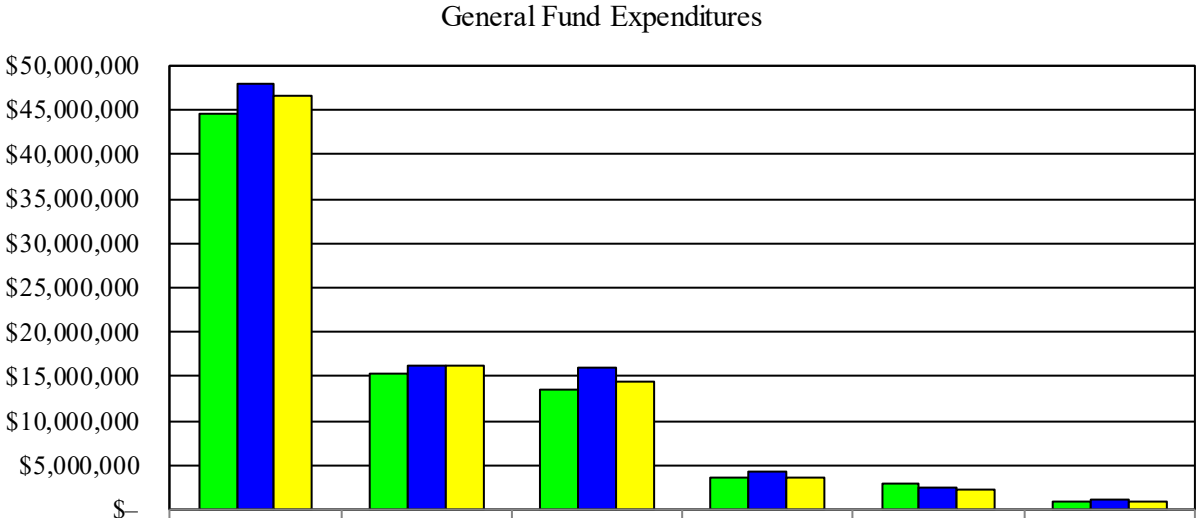
	Property Taxes	State Sources	Federal Sources	Other
Prior Year	$18,257,791	$55,361,384	$5,361,721	$2,941,802
Budget	$23,100,410	$61,145,174	$2,633,950	$2,086,685
Actual	$22,312,647	$60,229,626	$2,517,153	$2,897,965

Total General Fund revenues were $87,957,391 for the year ended June 30, 2025, which was $1,008,828 (1.1 percent) under the final budget. Revenue from property taxes were under budget by $787,763, mainly due to increased tax abatements. Revenue from state sources were under budget by $915,548, mainly due to earning less general education aid than anticipated. Revenues from other sources as shown above were $811,280 over budget, due to Medical Assistance and rent revenue being higher than budgeted.

General Fund total revenues were $6,034,693 (7.4 percent) higher than the previous year. Property taxes were $4,054,856 higher than last year, due to an increase in the property tax levy. State sources were $4,868,242 higher than last year, mainly due to improved state funding for general education and special education aids. Federal sources were $2,844,568 less than the prior year, due to a decrease in COVID-19-related federal awards available to the District.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2025:



	Salaries	Employee Benefits	Purchased Services	Supplies	Capital	Other
Prior Year	$44,595,087	$15,376,730	$13,510,639	$3,520,269	$2,888,207	$985,890
Budget	$48,079,454	$16,284,347	$16,025,324	$4,282,927	$2,409,514	$1,213,259
Actual	$46,720,673	$16,241,292	$14,373,018	$3,639,833	$2,332,868	$907,026

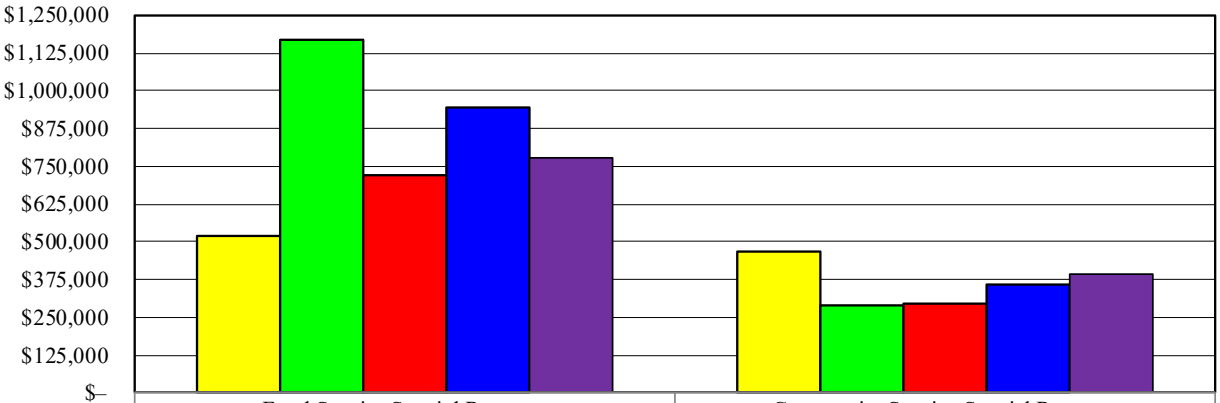
Total General Fund expenditures were $84,214,710 for the year ended June 30, 2025, which was $4,080,115 (4.6 percent) under the final budget. Personnel costs (salaries and benefits) were $1,401,836 under budget, mainly in the special education instruction, instructional support services, and elementary and secondary regular instruction program areas due to unfilled positions. Purchased services were $1,652,306 under budget, mainly in pupil support services as contracted transportation services did not increase as much as anticipated. Supplies expenditures were $643,094 under budget, mainly in instructional supplies.

Total General Fund expenditures were $3,337,888 (4.1 percent) more than the prior year. Salaries and benefits were $2,990,148 (5.0 percent) higher than the previous year, mainly in instruction and instructional support programs. Purchased services were $862,379 more than the prior year in total, mainly from increased transportation costs. Capital expenditures were $555,339 lower than the previous year, due to the timing of projects.

OTHER FUNDS OF THE DISTRICT

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

Other Operating Funds
Total Fund Balances



	Food Service Special Revenue	Community Service Special Revenue
2021	$521,062	$466,817
2022	$1,169,574	$287,735
2023	$722,453	$292,920
2024	$942,275	$357,624
2025	$778,549	$394,106

Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2025 with a fund balance decrease of $163,726, compared to a budgeted decrease of $231,013. Food service revenue was $3,754,394, which was over budget by $176,731, mainly in state revenue. Revenue decreased $195,009 from the prior year, mainly in federal reimbursements. Expenditures of $3,918,120 were over budget by $109,444, mainly in capital expenditures. The ending fund balance of $778,549 represents 19.9 percent of current year expenditures.

Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2025 with a fund balance increase of $36,482, compared to a budgeted decrease of $64,192. Revenues of $2,068,498 were over budget by $12,449, mainly in state sources. Expenditures of $2,046,680 were under budget by $73,561, mainly in salaries and benefits. Both revenue and expenditures were down from the prior year due to a decline in program participation. The ending fund balance of $394,106 in this fund represents 19.3 percent of current year expenditures.

Over the years, we have emphasized to our clients that food service and community service operations should be self-sustaining and should not become an additional burden on general education funds. The District has been able to maintain stable fund balances in both funds in recent years.

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of $1,686,914, compared to a projected decrease of $2,504,000. The decrease was due to the planned spend down of bond proceeds from the previous year. At year-end, the remaining fund balance of $2,474,196 is restricted for capital projects.

Debt Service Fund

The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. It is important to remember that resources of the Debt Service Fund are restricted to the payment of outstanding debt obligations of the District. At June 30, 2025, the Debt Service Fund had a fund balance of $1,992,521, a decrease of $171,725 from the prior year, mainly due to property tax abatements.

Internal Service Funds

The District maintains two internal service funds to account for and finance the uninsured risk of loss for its employee medical and dental insurance plans. At June 30, 2025, the District has a net position of $3,856,990 accumulated to finance future medical and dental benefits for participating employees. Net position decreased $405,596 from the previous year-end, mainly due to an increase in medical benefit claims.

Post-Employment Benefits Trust Fund

The District's Post-Employment Benefits Trust Fund is used to account for an irrevocable trust account established to finance the District's liability for post-employment healthcare benefits. During the year, this fund paid out $463,966 for benefits that would have otherwise been paid from the District's governmental funds. At year-end, the trust's net position of $7,043,644 is available for future OPEB payments.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

	June 30,		
	2025	2024	Change
Net position – governmental activities			
Total fund balances – governmental funds	$ 28,069,172	$ 26,284,974	$ 1,784,198
Capital assets, net	147,949,082	151,478,772	(3,529,690)
Bonds, leases, and financed purchases	(127,750,900)	(133,488,120)	5,737,220
Pension liabilities, net of deferments	(41,923,680)	(43,578,873)	1,655,193
OPEB liability, net of deferments	(8,002,203)	(8,520,285)	518,082
Other	(2,441,788)	(262,763)	(2,179,025)
Total net position – governmental activities	$ (4,100,317)	$ (8,086,295)	$ 3,985,978
Net position			
Net investment in capital assets	$ 24,817,678	$ 25,145,839	$ (328,161)
Restricted	9,613,480	9,795,951	(182,471)
Unrestricted	(38,531,475)	(43,028,085)	4,496,610
Total net position	$ (4,100,317)	$ (8,086,295)	$ 3,985,978

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

Total government-wide net position increased by $5,694,189 from fiscal 2025 activity. The previously discussed change in accounting principle related to compensated absences resulted in a decrease of $1,708,211 to beginning net position.

Net investment in capital assets decreased $328,161, mainly due to the relationship of capital debt retirement, as compared to depreciation/amortization on capital assets. Restricted net position decreased $182,471 from the prior year, mainly in resources restricted for capital asset acquisition, debt service, and food service. Unrestricted net position improved by $4,496,610, mainly due positive operating results in the General Fund and favorable changes in long-term pension and OPEB liabilities and deferrals, partially offset by an increase in compensated absences primarily related to the change in accounting principle.

ACCOUNTING AND AUDITING UPDATES

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

GASB STATEMENT NO. 103, *FINANCIAL REPORTING MODEL IMPROVEMENTS*

The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

This statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). This statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. In addition, this statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

This statement defines unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence, and requires governments to display the inflows and outflows related to each unusual or infrequent item separately.

This statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments are also required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

GASB STATEMENT NO. 104, *DISCLOSURE OF CERTAIN CAPITAL ASSETS*

The objective of this statement is to provide users of government financial statements with essential information about certain types of capital assets.

This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this statement requires intangible assets other than those three types to be disclosed separately by major class.

This statement also requires additional disclosures for capital assets held for sale. A capital asset is considered held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. Capital assets held for sale are required to be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

INDEPENDENT SCHOOL DISTRICT NO. 280
RICHFIELD, MINNESOTA

Financial Statements and
Supplementary Information

Year Ended
June 30, 2025

LB | CARLSON
Certified Public Accountants Business Consultants

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INDEPENDENT SCHOOL DISTRICT NO. 280

Table of Contents

	Page
INTRODUCTORY SECTION	
SCHOOL BOARD AND ADMINISTRATION	1
FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	2–5
MANAGEMENT'S DISCUSSION AND ANALYSIS	6–17
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	18
Statement of Activities	19
Fund Financial Statements	
Government Funds	
Balance Sheet	20–21
Reconciliation of the Balance Sheet to the Statement of Net Position	22
Statement of Revenue, Expenditures, and Changes in Fund Balances	23–24
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities	25
Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	26
Proprietary Funds	
Statement of Net Position	27
Statement of Revenue, Expenses, and Changes in Net Position	28
Statement of Cash Flows	29
Fiduciary Funds	
Statement of Fiduciary Net Position	30
Statement of Changes in Fiduciary Net Position	30
Notes to Basic Financial Statements	31–63
REQUIRED SUPPLEMENTARY INFORMATION	
Public Employees Retirement Association Pension Benefits Plan	
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability	64
Schedule of District Contributions	64
Teachers Retirement Association Pension Benefits Plan	
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability	65
Schedule of District Contributions	65
Pension Benefits Plan	
Schedule of Changes in the District's Total Pension Liability and Related Ratios	66
Other Post-Employment Benefits Plan	
Schedule of Changes in the District's Net OPEB Liability and Related Ratios	67
Schedule of Investment Returns	68
Notes to Required Supplementary Information	69–75

Table of Contents (continued)

	Page
SUPPLEMENTARY INFORMATION	
Governmental Funds	
Nonmajor Governmental Funds	
Combining Balance Sheet	76
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	77
General Fund	
Comparative Balance Sheet	78
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	79–81
Food Service special Revenue Fund	
Comparative Balance Sheet	82
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	83
Community Service Special Revenue Fund	
Comparative Balance Sheet	84
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	85
Capital Projects – Building Construction Fund	
Comparative Balance Sheet	86
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	87
Debt Service Fund	
Comparative Balance Sheet	88
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	89
Proprietary Funds	
Internal Service Funds	
Combining Statement of Net Position	90
Combining Statement of Revenue, Expenditures, and Changes in Net Position	91
Combining Statement of Cash Flows	92
OTHER DISTRICT INFORMATION (UNAUDITED)	
Government-Wide Revenue by Type	93
Government-Wide Expenses by Program	94–95
General Fund Revenue by Source	96
General Fund Expenditures by Program	97–98
School Tax Levies and Tax Capacity Rates by Fund	99
Tax Capacities	100
Property Tax Levies Receivables	101–102
Student Enrollment	103

Table of Contents (continued)

	Page
OTHER REQUIRED REPORTS	
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	104–105
Independent Auditor's Report on Minnesota Legal Compliance	106–107
Schedule of Findings and Responses	108
Uniform Financial Accounting and Reporting Standards Compliance Table	109–110

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INTRODUCTORY SECTION

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INDEPENDENT SCHOOL DISTRICT NO. 280

School Board and Administration
Year Ended June 30, 2025

SCHOOL BOARD

	Position
Paula Cole	Chairperson
Eric Carter	Vice Chairperson
Kirk Spencer	Treasurer
Timothy Pollis	Clerk
Rachel Banks Kupcho	Director
Kenneth Liss	Director

ADMINISTRATION

Steven Unowsky	Superintendent
Latanya Daniels	Assistant Superintendent
Craig Holje	Chief Administrative Officer
Mary Clarkson	Executive Director of Special Programs
Jim Gilligan	Director of Finance
John Lorenzini	Finance Manager

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the School Board and Management of
Independent School District No. 280
Richfield, Minnesota

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 280 (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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

EMPHASIS OF MATTER

Change in Accounting Principle

As described in Note 1 of the notes to basic financial statements, in fiscal 2025, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

(continued)

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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 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

(continued)

REQUIRED SUPPLEMENTARY INFORMATION

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

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information as described in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education, and is also not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the UFARS 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 other district information, 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.

(continued)

PRIOR YEAR COMPARATIVE INFORMATION

Malloy, Montague, Karnowski, Radosevich & Co., P.A. previously audited the District's 2024 financial statements and expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in their report dated December 11, 2024. In our opinion, the partial 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.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 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.

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

December 8, 2025

As management of Independent School District No. 280 (the District), we have provided readers of the District's financial statements with this narrative overview and analysis of the District's financial activities during the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with the other components of the District's financial statements.

FINANCIAL HIGHLIGHTS

- The District's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources at June 30, 2025 by $4,100,317 (deficit net position).

- Government-wide revenues totaled $105,079,483 and expenses were $99,385,294. As a result, the District's government-wide net position increased by $5,694,189 during the year.

- As described in Note 1 of the notes to basic financial statements in fiscal 2025, the District implemented Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. The implementation decreased beginning government-wide net position by $1,708,211.

- The District's General Fund, its primary operating fund, ended the most recent fiscal year with a total fund balance of $22,429,800, an increase of $3,770,081 from the prior year. The unrestricted portion of the year-end fund balance (assigned and unassigned) was $16,348,265, which represents 19.4 percent of annual General Fund expenditures based on fiscal 2025 expenditure levels. The unassigned fund balance was $10,230,817, which represents 12.1 percent of fiscal 2025 General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual financial statements consists of the following parts:

- Independent Auditor's Report;

- Management's discussion and analysis;

- Basic financial statements, including the government-wide financial statements, fund financial statements, and the notes to basic financial statements;

- Required supplementary information; and

- Supplementary information consisting of combining and individual fund statements and schedules.

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

- Over time, increases or decreases in the District's net position are indicators of whether its financial position is improving or deteriorating, respectively.

- To assess the overall health of the District requires consideration of additional nonfinancial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities.

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

FUND FINANCIAL STATEMENTS

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

Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. For Minnesota school districts, funds are established in accordance with Uniform Financial Accounting and Reporting Standards in accordance with Minnesota statutory requirements and accounting principles generally accepted in the United States of America. Some funds are required by state law or bond covenants. The District can establish other funds to control and manage money for particular purposes or to show that it is properly using certain revenues.

The District maintains the following types of funds:

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

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

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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

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

Table 1
Summary of Net Position
as of June 30, 2025 and 2024

	2025	2024
Assets		
Current and other assets	$ 70,134,460	$ 66,852,860
Capital assets, net of depreciation or amortization	147,949,082	151,478,772
Total assets	$ 218,083,542	$ 218,331,632
Deferred outflows of resources		
Pension plan deferments	$ 10,579,493	$ 12,389,486
OPEB plan deferments	451,153	708,142
Deferred charges on refunding	110,814	179,008
Total deferred outflows of resources	$ 11,141,460	$ 13,276,636
Liabilities		
Current and other liabilities	$ 6,876,747	$ 6,452,251
Long-term liabilities, including due within one year	178,387,609	195,010,243
Total liabilities	$ 185,264,356	$ 201,462,494
Deferred inflows of resources		
Property taxes levied for subsequent year	$ 32,733,495	$ 31,396,420
Pension plan deferments	13,167,913	4,077,358
OPEB plan deferments	1,885,167	2,386,380
Lease revenue for subsequent years	274,388	296,965
Deferred gain on refunding	–	74,946
Total deferred inflows of resources	$ 48,060,963	$ 38,232,069
Net position		
Net investment in capital assets	$ 24,817,678	$ 25,145,839
Restricted	9,613,480	9,795,951
Unrestricted	(38,531,475)	(43,028,085)
Total net position	$ (4,100,317)	$ (8,086,295)

The District's financial position is the product of many factors. For example, the determination of the District's net investment in capital assets involves many assumptions and estimates, such as depreciation and amortization estimates and capitalization policies. Another major factor in determining net position is the inclusion of liabilities for compensated absences, other post-employment benefits (OPEB), and pension benefits, which are not included in fund balances.

Total net position increased $5,694,189 during the year, excluding the change in accounting principle discussed previously. The decrease in net investment in capital assets relates primarily to the relationship between the rate at which the District's capital assets are being depreciated/amortized, compared to the rate at which the debt issued to purchase or construct those assets is repaid. The overall decrease in restricted net position reflects decreases in resources restricted for capital asset acquisition, debt service, and food service. Changes in the District's proportionate share of two state-wide pension plans contributed to changes in deferred inflows/outflows of resources, long-term liabilities, and unrestricted net position. Unrestricted net position was also impacted by the change in accounting principle.

Table 2 presents a condensed version of the change in net position of the District:

Table 2
Change in Net Position
for the Years Ended June 30, 2025 and 2024

	2025	2024
Revenues		
Program revenues		
Charges for services	$ 1,966,880	$ 1,518,137
Operating grants and contributions	25,950,593	25,450,890
General revenues		
Property taxes	32,364,464	28,573,351
General grants and aids	42,409,136	40,722,087
Other	2,388,410	2,679,884
Total revenues	105,079,483	98,944,349
Expenses		
Administration	3,387,976	3,038,597
District support services	3,302,479	3,296,305
Elementary and secondary regular instruction	32,438,362	30,519,272
Vocational education instruction	1,055,371	791,215
Special education instruction	17,252,621	14,859,387
Instructional support services	5,487,239	4,400,471
Pupil support services	12,123,369	11,044,254
Sites and buildings	13,260,498	13,591,067
Fiscal and other fixed cost programs	581,395	514,812
Food service	3,928,367	3,786,124
Community service	2,044,604	2,204,768
Interest and fiscal charges	4,523,013	4,508,271
Total expenses	99,385,294	92,554,543
Change in net position	5,694,189	6,389,806
Net position – beginning, as previously stated	(8,086,295)	(14,476,101)
Change in accounting principle	(1,708,211)	–
Net position – beginning, as restated	(9,794,506)	(14,476,101)
Net position – ending	$ (4,100,317)	$ (8,086,295)

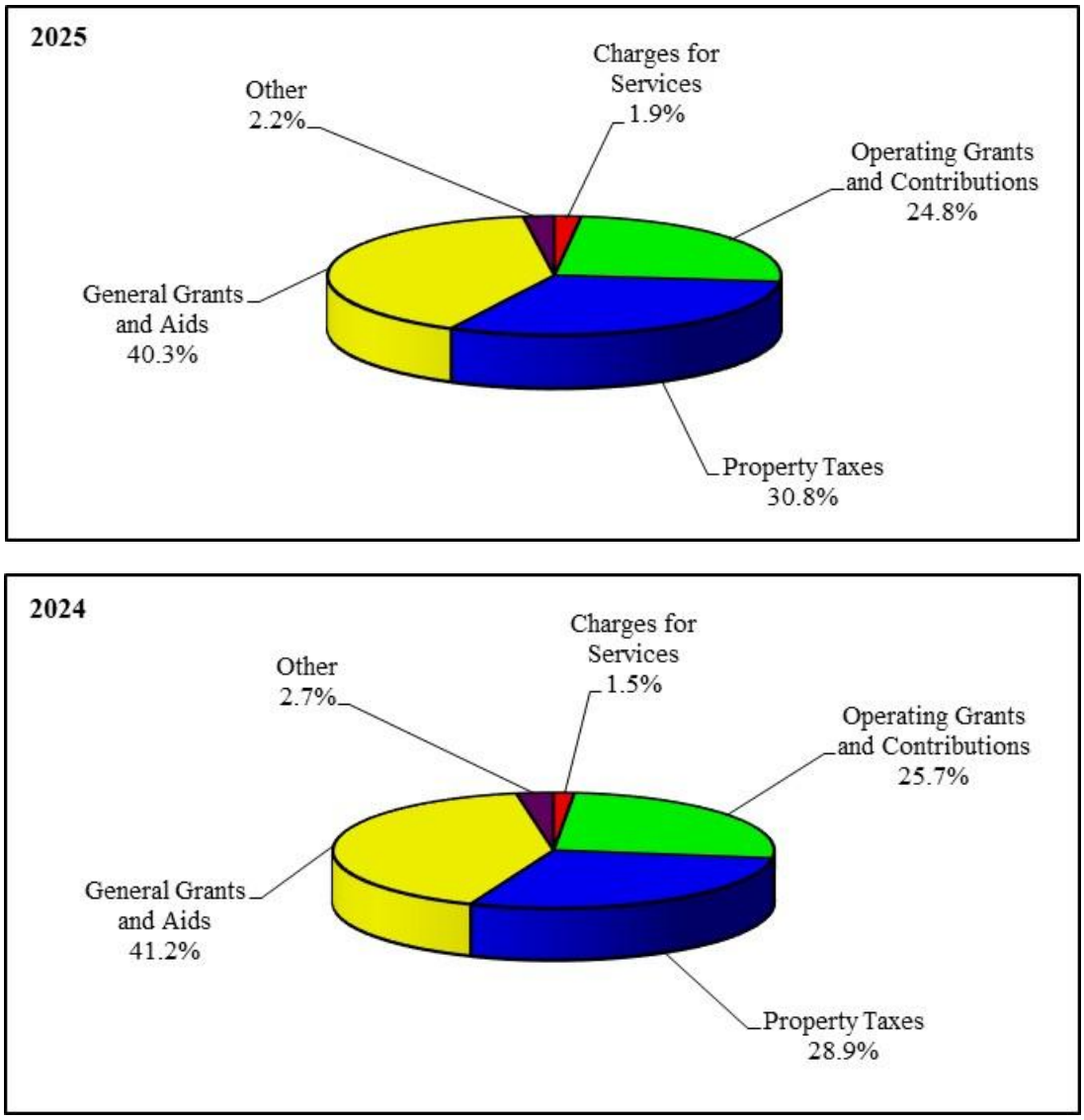
This table is presented on an accrual basis of accounting, and it includes all governmental activities of the District. This statement includes depreciation and amortization expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal.

Government-wide revenues for fiscal year 2025 were $6,135,134 higher than last year. Increases to the property tax levy, state funding for general education and special education, and Medical Assistance funding contributed to the overall increase.

Government-wide expenses were $6,830,751 higher than the prior year. Increases in personnel and purchased service costs for instructional programs and support, along with changes in the pension expense reported by the District for its proportionate shares of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) state-wide pension plans, were the primary reasons for this increase.

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

Figure A – Sources of Revenue for Fiscal Years 2025 and 2024

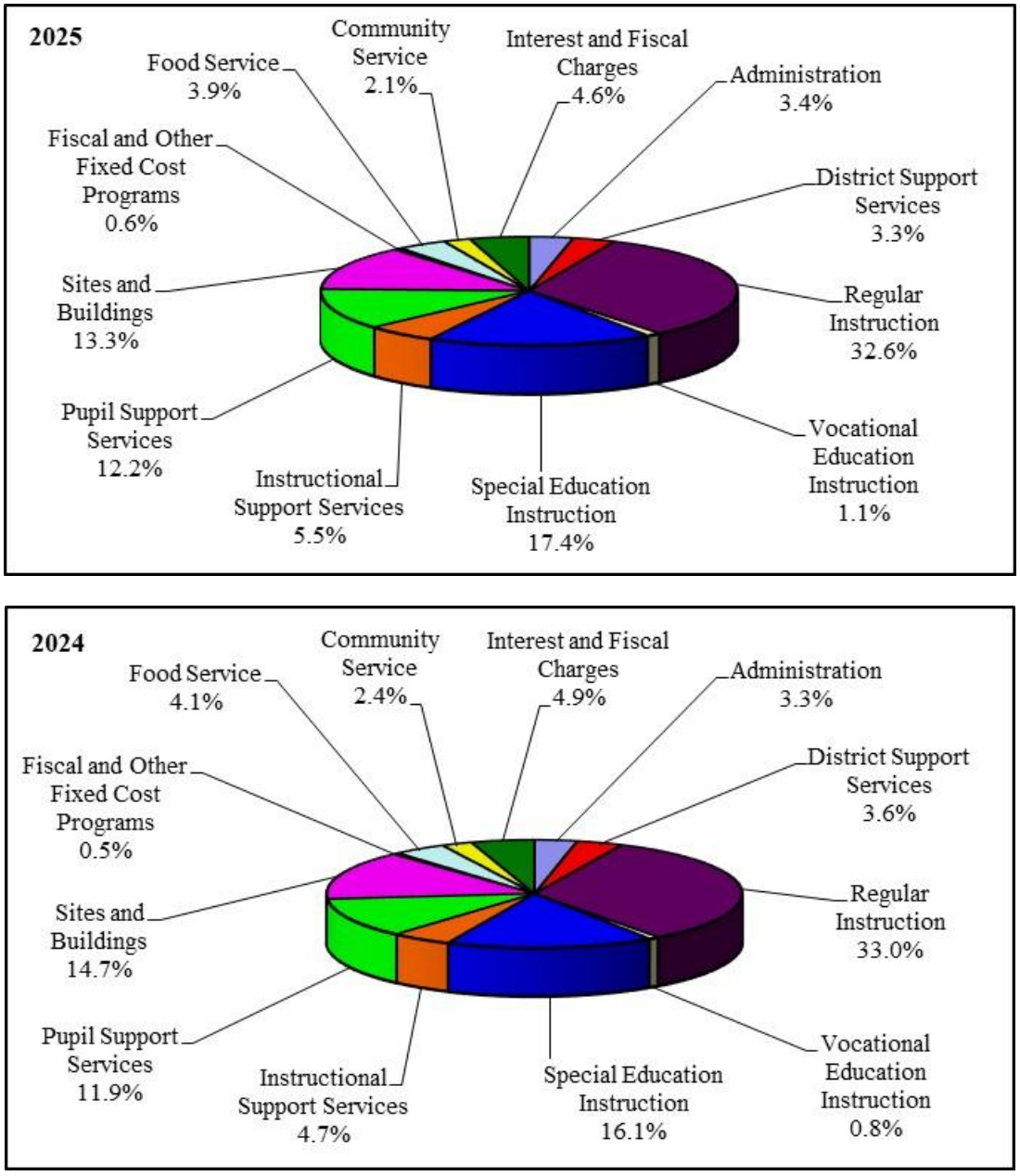


The largest share of the District's revenue is received from the state, including the general education aid formula and most of the operating grants. This significant reliance on the state for funding has placed pressure on local school districts, as a result of limited funding increases in recent years.

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

The District received a high proportion of its revenue from property taxes in the current year, due to an increase in the certified levy.

Figure B – Expenses for Fiscal Years 2025 and 2024



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

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Table 3
Governmental Fund Balances
as of June 30, 2025 and 2024

	2025	2024	Change
Major funds			
General	$ 22,429,800	$ 18,659,719	$ 3,770,081
Capital Projects – Building Construction	2,474,196	4,161,110	(1,686,914)
Debt Service	1,992,521	2,164,246	(171,725)
Nonmajor funds			
Food Service Special Revenue	778,549	942,275	(163,726)
Community Service Special Revenue	394,106	357,624	36,482
Total governmental funds	$ 28,069,172	$ 26,284,974	$ 1,784,198

Total fund balances in the District's governmental funds increased $1,784,198 during fiscal year 2025.

The General Fund balance increased $3,770,081 in fiscal 2025, compared to a fund balance increase of $756,394 planned in the final budget. Lower than projected expenditures for contracted transportation services due to conservative budgeting, instructional salaries and benefits due to open positions, and instructional supplies were the main reasons for this variance.

The Capital Projects – Building Construction Fund decreased $1,686,914, which was less than the fund balance decrease of $2,504,000 projected in the budget. The decrease was mainly due to the spend down of prior year bond proceeds for continuing construction on projects.

The Debt Service Fund decreased $171,725, as scheduled debt service property tax levies were lower than anticipated due to increased abatements.

The (nonmajor) Food Service Special Revenue Fund experienced a fund balance decrease of $163,726, which is in line with the decrease of $231,013 anticipated in the budget. Food service revenue was $195,009 lower than the prior year due to a decrease in federal funding, but exceeded budget by $176,731 due to increased state reimbursements. Food service expenditures were $188,539 higher than the previous year and $109,444 over budget, both due primarily to increased capital spending.

The (nonmajor) Community Service Special Revenue Fund revenue decreased $254,405 in the current year, mainly in program tuition and fees as anticipated in the budget. Expenditures decreased by $211,519 and were $73,561 under budget, both mainly in salaries and benefits.

Analysis of the General Fund

Table 4 summarizes the amendments to the General Fund budget:

Table 4
General Fund
Budget

	Original Budget	Final Budget	Change	Percent Change
Revenue	$ 83,636,180	$ 88,966,219	$ 5,330,039	6.4%
Expenditures	$ 83,586,149	$ 88,294,825	$ 4,708,676	5.6%
Other financing sources	$ 85,000	$ 85,000	$ –	–

The District was required to adopt an operating budget prior to the beginning of its fiscal year, referred to above as the original budget. It is the District's practice to amend the General Fund budget during the year for known significant changes in circumstances. The changes from the original budget to the final budget included changes to available grant awards, recalculations of state aids and anticipated costs using updated enrollment numbers, salary and benefit adjustments based on negotiated contract settlements, and reduced investment earnings due to changing market conditions.

Table 5 summarizes the operating results of the General Fund:

Table 5
General Fund
Operating Results

		Over (Under) Final Budget		Over (Under) Prior Year	
	2025 Actual	Amount	Percent	Amount	Percent
Revenue	$ 87,957,391	$ (1,008,828)	(1.1%)	$ 6,034,693	7.4%
Expenditures	84,214,710	$ (4,080,115)	(4.6%)	$ 3,337,888	4.1%
Other financing sources (uses)	27,400	$ (57,600)	(67.8%)	$ (56,806)	(67.5%)
Net change in fund balances	$ 3,770,081				

Increases in the property tax levy and state general education and special education funding contributed to the overall increase in General Fund revenue compared to the prior year. Total revenue was less than the budget due to significant property tax abatements and a smaller increase in general education state aid than anticipated in the budget. This variance was partially offset by other local revenues such as student fees, admissions, and donations exceeding a conservative budget.

The increase in expenditures from the prior year was mainly in personnel costs (up $2,990,148) and purchased services (up $862,379). The budget variance was mainly in salaries and benefits, due to unfilled positions and a smaller increase than anticipated for contracted transportation services.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

Table 6 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation and amortization expense for fiscal years ended June 30, 2025 and 2024:

Table 6
Capital Assets

	2025	2024	Change
Land	$ 349,265	$ 349,265	$ –
Construction in process	3,330,358	1,605,411	1,724,947
Land improvements	6,566,261	6,197,994	368,267
Buildings	216,594,246	215,488,697	1,105,549
Buildings – leased	2,754,091	2,754,091	–
Equipment	13,147,377	12,662,300	485,077
Less accumulated depreciation/amortization	(94,792,516)	(87,578,986)	(7,213,530)
Total	$ 147,949,082	$ 151,478,772	$ (3,529,690)
Depreciation/amortization expense	$ 7,248,602	$ 7,057,825	$ 190,777

The increase in construction in progress reflects ongoing multi-year improvement projects partially financed with bonds issued in the prior year. The increase in equipment consisted mainly of additional buses and video surveillance security equipment.

Long-Term Liabilities

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

Table 7
Outstanding Long-Term Liabilities

	2025	2024	Change
G.O. bonds	$ 123,155,000	$ 128,130,000	$ (4,975,000)
Premiums	2,811,665	3,159,694	(348,029)
Financed purchases payable	48,551	154,443	(105,892)
Lease liabilities	1,735,684	2,043,983	(308,299)
Net/total pension liabilities	39,335,260	51,891,001	(12,555,741)
Net OPEB liability	6,568,189	6,842,047	(273,858)
Compensated absences	4,733,260	2,789,075	1,944,185
Total	$ 178,387,609	$ 195,010,243	$ (16,622,634)

The decreases in G.O. bonds, financed purchases payable, and lease liabilities as shown in Table 7 are due to scheduled principal payments, with no new debt issued in the current year.

The differences in the net/total pension liabilities mainly reflects the change in the District's proportionate share of the state-wide pension obligations for the PERA and the TRA. The change in the net OPEB liability reflects the change in the District's estimated liability for post-employment retiree insurance benefits.

The state limits the amount of general obligation debt the District can issue to 15.0 percent of the market value of all taxable property within the District's corporate limits (see Table 8).

Table 8
Limitations on Debt

District's market value	$ 6,759,291,725
Limit rate	15.0%
Legal debt limit	$ 1,013,893,759

Additional details of the District's capital assets and long-term debt activity can be found in the notes to basic financial statements.

FACTORS BEARING ON THE DISTRICT'S FUTURE

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the state of Minnesota for educational resources. The Legislature added $200, or 2.75 percent, per pupil to the basic general education funding formula for fiscal year 2026.

In November 2023, voters approved authorization to increase the excess operating referendum, revoking the previous authority of $1,114.60, and replacing it with the state approved maximum level $2,202.89 plus inflationary increases. With the additional funding, the District targeted maintaining low class sizes, personalizing learning, supporting students who struggle, and stabilizing educational programing. This voter-approved referendum will remain until fiscal year 2034 and is eligible for a 10-year renewal at the discretion of the School Board.

In November 2023, the community also approved a renewal and increase to the capital projects referendum that provides the District with revenue over the following 10 years for technology and curriculum purchases. The District routinely upgrades its technology infrastructure to provide for a robust Wi-Fi system. The District also provides increased access by students to technology devices and has adopted significant improvements to technology software and systems for curriculum, instruction, and operations. This funding is based on the net tax capacity of the District, which has been increasing over the past few years, as a result of the expiration of existing tax increment financing districts, as well as increased redevelopment within the community. This referendum is anticipated to provide over $4.7 million in fiscal year 2025, and is anticipated to continue to increase incrementally throughout its term. The current capital projects referendum authority will remain until fiscal year 2034.

Construction funded by a 2017 voter-approved bond issue for $84,615,000, along with $31,545,000 in School Board-authorized bond projects for indoor air quality improvements has been completed. In the Spring of 2024, the District issued an additional $2,335,000 in bonds authorized by the 2017 referendum to complete additional projects identified by the District during the construction and remodeling project.

In August 2016, the District was one of 74 districts in the state to receive funding for a Voluntary Pre-Kindergarten Program. This funding allowed the District to offer 4-year-old students the opportunity to participate in Preschool Programming. Funding for these students is provided as part of the general education student formula allocation.

In October 2022, S&P Global Ratings (S&P) raised its underlying rating of the District to AA- from A+ with a stable outlook. This was the second rating increase by S&P for the District within six years. With the raised rating, S&P noted the upgrade reflects the District's improved reserve position to a level it considers very strong, noting the voter-approved operating levy, good financial management practices and policies, cost containment measures, along with pandemic-related transportation and staffing savings. S&P also commented on the District's positive operating results and good management practices. In February 2024, S&P affirmed this rating and stable outlook citing the strong local economy, very strong reserves, positive operating results, careful budgeting, voter support for levy increases, good financial policies and practices associated with regular reporting, long-term planning and compliance with a formal reserve policy, and a moderate debt burden.

The District has continued its efforts to develop and implement a more transparent budgeting system, which is aligned with the District's new Strategic Plan and priorities. The District continues to expand its enrichment opportunities for all students and is enhancing its gifted and talented programs, as well as dual-credit programs, which provide opportunities for students to receive college credits while attending Richfield High School. In total, 256 students participated in College in the Schools programming, earning 1,958 credits from the University of Minnesota, worth more than $1.2 million in 2023–2024. The District maintains School Board-approved gender inclusion and equity policies, while focusing on equity-based programming. Furthermore, the District has increased its solar installations with a goal of 20 percent of electricity coming from solar energy and has developed a formal environmental sustainability policy.

The District consists mostly of residential and commercial/industrial properties with redevelopment of new multifamily and multipurpose units in Richfield. While the long-term net financial impact of this redevelopment is anticipated to be positive, the transitional timeline around this is anticipated to have a mixed impact on district enrollment and resources, which the administration is actively reviewing and accounting for in planning activities. Most recently, in the 2023–2024 school year, a residential development in the Fort Snelling area was completed, having a positive net impact on student enrollment during that school year, which is projected to remain.

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

These financial statements are 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 these statements, or need additional financial information, contact the Business Office, Independent School District No. 280, 401 70th Street West, Richfield, Minnesota 55423.

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 280

Statement of Net Position
as of June 30, 2025
(With Partial Comparative Information as of June 30, 2024)

	Governmental Activities	
	2025	2024
Assets		
Cash and temporary investments	$ 43,321,933	$ 40,944,203
Receivables		
Current taxes	17,219,460	16,497,136
Delinquent taxes	260,737	251,493
Accounts and interest	804,329	269,617
Due from fiduciary fund	463,966	476,577
Due from other governmental units	7,369,168	7,548,613
Leases	274,388	296,965
Inventory	64,831	48,623
Prepaid items	355,648	519,633
Capital assets		
Not depreciated or amortized	3,679,623	1,954,676
Depreciated or amortized, net	144,269,459	149,524,096
Total capital assets, net	147,949,082	151,478,772
Total assets	218,083,542	218,331,632
Deferred outflows of resources		
Pension plan deferments	10,579,493	12,389,486
OPEB plan deferments	451,153	708,142
Deferred charges on refunding	110,814	179,008
Total deferred outflows of resources	11,141,460	13,276,636
Total assets and deferred outflows of resources	$ 229,225,002	$ 231,608,268
Liabilities		
Salaries payable	$ 805,870	$ 821,841
Accounts and contracts payable	1,530,890	1,509,386
Accrued interest payable	1,966,884	2,022,007
Due to other governmental units	645,823	344,301
Unearned revenue	1,282,309	1,191,266
Claims incurred, but not reported	644,971	563,450
Long-term liabilities		
Due within one year	7,026,719	6,118,093
Due in more than one year	171,360,890	188,892,150
Total long-term liabilities	178,387,609	195,010,243
Total liabilities	185,264,356	201,462,494
Deferred inflows of resources		
Property taxes levied for subsequent year	32,733,495	31,396,420
Pension plan deferments	13,167,913	4,077,358
OPEB plan deferments	1,885,167	2,386,380
Lease revenue for subsequent years	274,388	296,965
Deferred gain on refunding	–	74,946
Total deferred inflows of resources	48,060,963	38,232,069
Net position		
Net investment in capital assets	24,817,678	25,145,839
Restricted for		
Capital asset acquisition	5,522,048	5,738,533
Debt service	116,274	205,956
Food service	778,549	942,275
Community service	542,677	488,429
Other state restrictions	2,653,932	2,420,758
Unrestricted	(38,531,475)	(43,028,085)
Total net position	(4,100,317)	(8,086,295)
Total liabilities, deferred inflows of resources, and net position	$ 229,225,002	$ 231,608,268

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 280

Statement of Activities
Year Ended June 30, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

Functions/Programs	2025 Expenses	2025 Program Revenues: Charges for Services	2025 Program Revenues: Operating Grants and Contributions	2025 Net (Expense) Revenue and Changes in Net Position: Governmental Activities	2024 Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities					
Administration	$ 3,387,976	$ 374,587	$ 41,860	$ (2,971,529)	$ (2,597,364)
District support services	3,302,479	–	–	(3,302,479)	(3,296,305)
Elementary and secondary regular instruction	32,438,362	154,021	2,730,272	(29,554,069)	(24,861,716)
Vocational education instruction	1,055,371	–	15,743	(1,039,628)	(785,843)
Special education instruction	17,252,621	746,605	17,108,537	602,521	(896,986)
Instructional support services	5,487,239	–	670,933	(4,816,306)	(3,541,699)
Pupil support services	12,123,369	–	821,104	(11,302,265)	(10,349,285)
Sites and buildings	13,260,498	500	–	(13,259,998)	(13,591,067)
Fiscal and other fixed cost programs	581,395	–	–	(581,395)	(514,812)
Food service	3,928,367	153,913	3,568,475	(205,979)	133,746
Community service	2,044,604	537,254	993,669	(513,681)	(775,914)
Interest and fiscal charges	4,523,013	–	–	(4,523,013)	(4,508,271)
Total governmental activities	$ 99,385,294	$ 1,966,880	$ 25,950,593	(71,467,821)	(65,585,516)
General revenues					
Taxes					
Property taxes, levied for general purposes				22,393,265	18,180,844
Property taxes, levied for community service				473,055	496,686
Property taxes, levied for debt service				9,498,144	9,895,821
General grants and aids				42,409,136	40,722,087
Other general revenues				682,971	983,359
Investment earnings				1,705,439	1,696,525
Total general revenues				77,162,010	71,975,322
Change in net position				5,694,189	6,389,806
Net position – beginning, as previously reported				(8,086,295)	(14,476,101)
Change in accounting principle				(1,708,211)	–
Net position – beginning, as restated				(9,794,506)	(14,476,101)
Net position – ending				$ (4,100,317)	$ (8,086,295)

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 280

Balance Sheet
Governmental Funds
as of June 30, 2025
(With Partial Comparative Information as of June 30, 2024)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Assets			
Cash and temporary investments	$ 26,366,165	$ 3,195,685	$ 6,993,253
Receivables			
Current taxes	11,928,884	–	5,055,913
Delinquent taxes	174,528	–	82,102
Accounts and interest	772,812	–	–
Due from other governmental units	6,953,995	–	–
Due from fiduciary fund	463,966	–	–
Due from other funds	–	–	–
Leases	274,388	–	–
Inventory	24,103	–	–
Prepaid items	355,648	–	–
Total assets	$ 47,314,489	$ 3,195,685	$ 12,131,268
Liabilities			
Salaries payable	$ 781,882	$ –	$ –
Accounts and contracts payable	787,050	721,489	–
Due to other governmental units	626,939	–	–
Due to other funds	–	–	–
Unearned revenue	33	–	–
Total liabilities	2,195,904	721,489	–
Deferred inflows of resources			
Lease revenue for subsequent years	274,388	–	–
Property taxes levied for subsequent year	22,219,016	–	10,048,110
Unavailable revenue – delinquent taxes	195,381	–	90,637
Total deferred inflows of resources	22,688,785	–	10,138,747
Fund balances (deficit)			
Nonspendable	379,751	–	–
Restricted	5,701,784	2,474,196	1,992,521
Assigned	6,117,448	–	–
Unassigned	10,230,817	–	–
Total fund balances	22,429,800	2,474,196	1,992,521
Total liabilities, deferred inflows of resources, and fund balances	$ 47,314,489	$ 3,195,685	$ 12,131,268

See notes to basic financial statements

Nonmajor Funds	Total Governmental Funds 2025	2024
$ 1,071,193	$ 37,626,296	$ 35,020,069
234,663	17,219,460	16,497,136
4,107	260,737	251,493
20,075	792,887	260,923
415,173	7,369,168	7,548,613
–	463,966	476,577
–	–	1,694,055
–	274,388	296,965
40,728	64,831	48,623
–	355,648	519,633
$ 1,785,939	$ 64,427,381	$ 62,614,087
$ 23,988	$ 805,870	$ 821,841
22,351	1,530,890	1,509,386
18,884	645,823	344,301
–	–	1,694,055
77,158	77,191	84,474
142,381	3,059,774	4,454,057
–	274,388	296,965
466,369	32,733,495	31,396,420
4,534	290,552	181,671
470,903	33,298,435	31,875,056
40,728	420,479	568,256
1,275,964	11,444,465	12,462,129
–	6,117,448	5,259,100
(144,037)	10,086,780	7,995,489
1,172,655	28,069,172	26,284,974
$ 1,785,939	$ 64,427,381	$ 62,614,087

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INDEPENDENT SCHOOL DISTRICT NO. 280

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2025
(With Partial Comparative Information as of June 30, 2024)

	2025	2024
Total fund balances – governmental funds	$ 28,069,172	$ 26,284,974
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets are included in net position, but are excluded from fund balances because they do not represent financial resources.		
Cost of capital assets	242,741,598	239,057,758
Accumulated depreciation/amortization	(94,792,516)	(87,578,986)
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable. Debt issuance premiums and discounts are excluded from net position until amortized, but are included in fund balances upon issuance.		
General obligation bonds	(123,155,000)	(128,130,000)
Unamortized premium	(2,811,665)	(3,159,694)
Finance purchases payable	(48,551)	(154,443)
Lease liabilities	(1,735,684)	(2,043,983)
Net/total pension liabilities	(39,335,260)	(51,891,001)
Net OPEB liability	(6,568,189)	(6,842,047)
Compensated absences	(4,733,260)	(2,789,075)
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.	(1,966,884)	(2,022,007)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	3,856,990	4,262,586
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – pension plan deferments	10,579,493	12,389,486
Deferred outflows of resources – OPEB plan deferments	451,153	708,142
Deferred outflows of resources – deferred charges on refunding	110,814	179,008
Deferred inflows of resources – pension plan deferments	(13,167,913)	(4,077,358)
Deferred inflows of resources – OPEB plan deferments	(1,885,167)	(2,386,380)
Deferred inflows of resources – unavailable revenue – delinquent taxes	290,552	181,671
Deferred inflows of resources – deferred gain on refunding	–	(74,946)
Total net position – governmental activities	$ (4,100,317)	$ (8,086,295)

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 280

Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Revenue			
Local sources			
Property taxes	$ 22,312,647	$ –	$ 9,471,224
Investment earnings	1,030,737	199,707	158,480
Other	1,867,228	–	–
State sources	60,229,626	–	–
Federal sources	2,517,153	–	–
Total revenue	87,957,391	199,707	9,629,704
Expenditures			
Current			
Administration	3,358,086	–	–
District support services	3,281,017	–	–
Elementary and secondary regular instruction	32,362,845	–	–
Vocational education instruction	1,057,675	–	–
Special education instruction	17,333,122	–	–
Instructional support services	5,175,348	–	–
Pupil support services	12,397,284	–	–
Sites and buildings	8,147,259	–	–
Fiscal and other fixed cost programs	581,395	–	–
Food service	–	–	–
Community service	–	–	–
Capital outlay	–	1,886,621	–
Debt service			
Principal	414,191	–	4,975,000
Interest and fiscal charges	106,488	–	4,826,429
Total expenditures	84,214,710	1,886,621	9,801,429
Excess (deficiency) of revenue over expenditures	3,742,681	(1,686,914)	(171,725)
Other financing sources (uses)			
Insurance recovery	28,763	–	–
Sale of capital assets	13,301	–	–
Bonds issued	–	–	–
Premium on bond issuance	–	–	–
Transfers in	–	–	–
Transfers (out)	(14,664)	–	–
Total other financing sources (uses)	27,400	–	–
Net change in fund balances	3,770,081	(1,686,914)	(171,725)
Fund balances			
Beginning of year	18,659,719	4,161,110	2,164,246
End of year	$ 22,429,800	$ 2,474,196	$ 1,992,521

See notes to basic financial statements

Nonmajor Funds	Total Governmental Funds 2025	2024
$ 471,712	$ 32,255,583	$ 28,692,280
45,790	1,434,714	1,402,267
740,559	2,607,787	3,040,321
2,232,515	62,462,141	57,373,584
2,332,316	4,849,469	7,975,346
5,822,892	103,609,694	98,483,798
–	3,358,086	2,973,074
–	3,281,017	3,265,363
–	32,362,845	32,461,209
–	1,057,675	839,649
–	17,333,122	15,720,800
–	5,175,348	5,557,739
–	12,397,284	11,217,812
–	8,147,259	7,726,494
–	581,395	514,812
3,791,261	3,791,261	3,700,961
2,046,680	2,046,680	2,219,248
126,859	2,013,480	1,901,881
–	5,389,191	5,519,174
–	4,932,917	5,055,243
5,964,800	101,867,560	98,673,459
(141,908)	1,742,134	(189,661)
–	28,763	49,190
–	13,301	35,016
–	–	2,335,000
–	–	243,334
14,664	14,664	–
–	(14,664)	–
14,664	42,064	2,662,540
(127,244)	1,784,198	2,472,879
1,299,899	26,284,974	23,812,095
$ 1,172,655	$ 28,069,172	$ 26,284,974

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INDEPENDENT SCHOOL DISTRICT NO. 280

Reconciliation of the Statement of
Revenue, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended June 30, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

	2025	2024
Total net change in fund balances – governmental funds	$ 1,784,198	$ 2,472,879
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded as net position and the cost is allocated over their estimated useful lives as depreciation/amortization expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	3,726,912	4,063,965
Depreciation/amortization expense	(7,248,602)	(7,057,825)
Net book value of capital asset deletions	(8,000)	(42,871)
The amount of debt issued is reported in the governmental funds as a source of financing, but constitutes a long-term liability in the governmental activities.		
General obligation bonds	–	(2,335,000)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances. Debt issuance premiums and discounts are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance.		
General obligation bonds	4,975,000	5,045,000
Unamortized premium	348,029	168,127
Financed purchases payable	105,892	185,707
Lease liabilities	308,299	288,467
Certain expenses are included in the change in net position, but do not require the use of current funds, and are not included in the change in fund balances.		
Net/total pension liabilities	12,555,741	649,738
Net OPEB liability	273,858	(42,379)
Compensated absences	(235,974)	(669,525)
Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due.	55,123	75,225
Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the Internal Service Fund is included in the governmental activities on the Statement of Activities.	(405,596)	441,186
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – pension plan deferments	(1,809,993)	(3,727,418)
Deferred outflows of resources – OPEB plan deferments	(256,989)	(97,943)
Deferred outflows of resources – deferred charges on refunding	(68,194)	(68,194)
Deferred inflows of resources – pension plan deferments	(9,090,555)	6,528,628
Deferred inflows of resources – OPEB plan deferments	501,213	502,488
Deferred inflows of resources – unavailable revenue – delinquent taxes	108,881	(118,929)
Deferred inflows of resources – deferred gain on refunding	74,946	128,480
Change in net position – governmental activities	$ 5,694,189	$ 6,389,806

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 280

Statement of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund
Year Ended June 30, 2025

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Final Budget
Revenue				
Local sources				
Property taxes	$ 23,050,883	$ 23,100,410	$ 22,312,647	$ (787,763)
Investment earnings	1,309,550	1,109,550	1,030,737	(78,813)
Other	903,775	977,135	1,867,228	890,093
State sources	56,786,786	61,145,174	60,229,626	(915,548)
Federal sources	1,585,186	2,633,950	2,517,153	(116,797)
Total revenue	83,636,180	88,966,219	87,957,391	(1,008,828)
Expenditures				
Current				
Administration	3,434,079	3,321,185	3,358,086	36,901
District support services	3,236,439	3,316,727	3,281,017	(35,710)
Elementary and secondary regular instruction	33,117,042	33,374,120	32,362,845	(1,011,275)
Vocational education instruction	698,297	1,007,365	1,057,675	50,310
Special education instruction	16,464,054	17,458,055	17,333,122	(124,933)
Instructional support services	5,537,906	5,537,706	5,175,348	(362,358)
Pupil support services	11,564,554	14,519,522	12,397,284	(2,122,238)
Sites and buildings	8,472,240	8,716,276	8,147,259	(569,017)
Fiscal and other fixed cost programs	524,580	527,734	581,395	53,661
Debt service				
Principal	430,215	397,461	414,191	16,730
Interest and fiscal charges	106,743	118,674	106,488	(12,186)
Total expenditures	83,586,149	88,294,825	84,214,710	(4,080,115)
Excess of revenue over expenditures	50,031	671,394	3,742,681	3,071,287
Other financing sources (uses)				
Insurance recovery	50,000	50,000	28,763	(21,237)
Sale of capital assets	35,000	35,000	13,301	(21,699)
Transfer (out)	–	–	(14,664)	(14,664)
Total other financing sources (uses)	85,000	85,000	27,400	(57,600)
Net change in fund balances	$ 135,031	$ 756,394	3,770,081	$ 3,013,687
Fund balances				
Beginning of year			18,659,719	
End of year			$ 22,429,800	

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 280

Statement of Net Position
Proprietary Funds
as of June 30, 2025
(With Partial Comparative Information as of June 30, 2024)

	Internal Service Funds	
	2025	2024
Assets		
Current assets		
Cash and temporary investments	$ 5,695,637	$ 5,924,134
Receivables		
Accounts	11,442	8,694
Total current assets	5,707,079	5,932,828
Liabilities		
Current liabilities		
Claims payable	644,971	563,450
Unearned revenue	1,205,118	1,106,792
Total current liabilities	1,850,089	1,670,242
Net position		
Unrestricted	$ 3,856,990	$ 4,262,586

INDEPENDENT SCHOOL DISTRICT NO. 280

Statement of Revenue, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

	Internal Service Funds	
	2025	2024
Operating revenue		
Contributions from governmental funds	$ 8,495,787	$ 8,431,706
Operating expenses		
Medical benefit claims	8,599,954	7,742,515
Dental benefit claims	572,154	542,263
Total operating expenses	9,172,108	8,284,778
Operating income (loss)	(676,321)	146,928
Nonoperating revenue		
Investment earnings	270,725	294,258
Change in net position	(405,596)	441,186
Net position		
Beginning of year	4,262,586	3,821,400
End of year	$ 3,856,990	$ 4,262,586

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INDEPENDENT SCHOOL DISTRICT NO. 280

Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2025
(With Partial Comparative Information for the Year Ended June 30, 2024)

	Internal Service Funds	
	2025	2024
Cash flows from operating activities		
Contributions from governmental funds	$ 8,591,365	$ 8,487,387
Payments for medical claims	(8,540,228)	(7,674,801)
Payments for dental claims	(550,359)	(547,154)
Net cash flows from operating activities	(499,222)	265,432
Cash flows from investing activities		
Investment income received	270,725	294,258
Net change in cash and cash equivalents	(228,497)	559,690
Cash and cash equivalents		
Beginning of year	5,924,134	5,364,444
End of year	$ 5,695,637	$ 5,924,134
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	$ (676,321)	$ 146,928
Adjustments to reconcile operating income (loss) to cash provided by operating activities		
Changes in assets and liabilities		
Accounts receivable	(2,748)	635
Prepaid items	–	7,059
Claims payable	81,521	62,823
Unearned revenue	98,326	47,987
Net cash flows from operating activities	$ (499,222)	$ 265,432

INDEPENDENT SCHOOL DISTRICT NO. 280

Statement of Fiduciary Net Position
Fiduciary Funds
as of June 30, 2025

	Custodial Fund	Post-Employment Benefits Trust Fund
Assets		
Deposits	$ 64,718	$ 629,100
Investments held by trustee, at fair value		
Investment pool	–	4,943,404
U.S. agency securities	–	297,267
U.S. treasuries	–	1,559,937
Accounts and interest receivable	–	77,902
Total assets	64,718	7,507,610
Liabilities		
Due to district	–	463,966
Net position		
Restricted for OPEB and scholarships	$ 64,718	$ 7,043,644

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2025

	Custodial Fund	Post-Employment Benefits Trust Fund
Additions		
Contributions		
Private donations	$ 4,915	$ –
Investment earnings	2,911	330,000
Total additions	7,826	330,000
Deductions		
Benefits	–	463,966
Scholarships	10,537	–
Total deductions	10,537	463,966
Change in net position	(2,711)	(133,966)
Net position		
Beginning of year	67,429	7,177,610
End of year	$ 64,718	$ 7,043,644

See notes to basic financial statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

Independent School District No. 280 (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. The District is governed by a six-member School Board elected by the voters of the District. The District's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

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

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

C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. Generally, the effect of material interfund activity has been removed from the government-wide financial statements. Transactions representing interfund services provided and used are not eliminated in the consolidation process to the government-wide financial statements.

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

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

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

D. Fund Financial Statement Presentation

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

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

1. **Revenue Recognition** – Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues to be available if they are collected within 60 days after year-end. Grants and similar revenues 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. Proceeds of long-term debt are reported as other financing sources.

2. **Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term liabilities, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. In the General Fund, capital outlay expenditures are included within the applicable functional areas.

Internal service funds are presented in the proprietary fund financial statements. Internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. Because the principal users of the internal services are the District's governmental activities, the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

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

Fiduciary funds, such as the Custodial and Post-Employment Benefits Trust Funds, are presented in the fiduciary fund financial statements by type. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the government-wide financial statements.

Proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting as described earlier in these notes.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Funds

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

Major Governmental Funds

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

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

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

Nonmajor Governmental Funds

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

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

Proprietary Funds

Internal Service Funds – The District has established internal service funds to account for medical and dental benefits provided to employees as self-insured plans.

Fiduciary Funds

Custodial Fund – The Custodial Fund is used to account for scholarship activity administered by outside parties.

Post-Employment Benefits Trust Fund – The Post-Employment Benefits Trust Fund is used to administer assets held in an irrevocable trust to fund other post-employment benefits (OPEB) for eligible employees.

E. Budgetary Information

The School Board adopts an annual budget for all governmental funds on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end. Actual expenditures for the 2025 fiscal year exceeded budgeted appropriations by $109,444 in the Food Service Special Revenue Fund. This variance was financed by revenues in excess of budget, or available fund balances.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Temporary Investments

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

Cash and investments held by trustee include balances held in segregated accounts established for specific purposes. In the Post-Employment Benefits Trust Fund, these assets represent amounts contributed to an irrevocable trust established to finance the District's liability for post-employment insurance benefits. Earnings from all trust fund investments are allocated directly to the respective funds.

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

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

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

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

G. Receivables

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

H. Inventory

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 basis. Surplus commodities are stated at standardized costs, as determined by the U.S. Department of Agriculture.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are recorded as expenditures/expenses when consumed.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. 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 Minnesota Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes $1,485,965 of the property tax levy collectible in 2025 as revenue to the District in fiscal year 2024–2025. The remaining portion of the taxes collectible in 2025 is recorded as a deferred inflow 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 generally remits taxes to the District at periodic intervals as they are collected.

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

K. Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Lease capital assets are recorded based on the measurement of payments applicable to the lease term. Generally, the District defines capital assets as those with an initial, individual cost of $10,000 or more, which benefit more than one fiscal year. Groups of similar assets acquired at or near the same time for a single objective, with individual costs below that threshold, are also capitalized if the aggregate cost of the assets is $50,000. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. The District does not possess any material amounts of infrastructure capital assets, such as sidewalks or parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Capital assets are depreciated/amortized using the straight-line method over their estimated useful lives. Since assets are generally sold for an immaterial amount or scrapped when declared as no longer fit or needed for public school purposes by the District, no salvage value is taken into consideration for depreciation/amortization purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 15 years for equipment. Lease assets are amortized over the term of the lease or over the useful life of the applicable asset class previously described, if future ownership is anticipated. Land and construction in progress are not depreciated/amortized.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Interfund Balances and Transfers

At June 30, 2025, the General Fund had a receivable of $463,966 due from the Post-Employment Benefits Trust Fund to reimburse OPEB costs paid from the General Fund.

The General Fund transferred $14,664 to the (nonmajor) Community Service Special Revenue Fund to support fund operations.

Interfund balances and transfers reported in the fund financial statements are eliminated to the extent possible in the government-wide financial statements. However, balances due between the governmental funds and fiduciary funds are not eliminated.

M. Long-Term Obligations

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

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

N. Compensated Absences

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.

Eligible employees accrue vacation and sick leave at varying rates as specified by contract, portions of which may be carried over to future years. Employees are reimbursed for any unused accrued vacation upon termination. Unused sick leave enters into the calculation of severance benefits for eligible employees upon termination. Eligibility for these benefits is based on years of service and/or minimum age requirements. Compensated absences are accrued when earned in the government-wide financial statements. Compensated absences are accrued in the governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end, due to employee termination or similar circumstances. The liability for compensated absences includes salary-related benefits, where applicable.

O. State-Wide Pension Plans

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Other Post-Employment Benefits (OPEB) Plan

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

Q. Deferred Outflows/Inflows of Resources

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

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

The District reports deferred inflows of resources related to lease receivables, which require lessors to recognize deferred inflows of resources to correspond to lease receivables in both the government-wide Statement of Net Position and the governmental funds Balance Sheet. These amounts are deferred and amortized in a systematic and rationale manner over the term of the lease.

The District reports deferred inflows of resources related to deferred charges on debt refundings in the government-wide statement of net position. Deferred charges on refundings results from the difference in the carrying value of refunded debt and its reacquisition price. These amounts are deferred and amortized over the shorter of the remaining life of the refunded debt or the refunding debt.

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

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

R. Use of Estimates

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Risk Management

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

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

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

Fiscal Year Ended June 30,	Claims Payable Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable End of Year
2024	$ 487,539	$ 7,742,515	$ 7,674,801	$ 555,253
2025	$ 555,253	$ 8,599,954	$ 8,540,228	$ 614,979

   Changes in the balance for dental insurance claim liabilites for the last two years were as follows:

Fiscal Year Ended June 30,	Claims Payable Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claims Payable End of Year
2024	$ 13,088	$ 542,263	$ 547,154	$ 8,197
2025	$ 8,197	$ 572,154	$ 550,359	$ 29,992

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Net Position

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

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation/amortization, reduced by any outstanding debt attributable to acquire capital assets.

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

- **Unrestricted** – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

U. Fund Balance Classifications

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

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory, and other long-term assets.

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

- **Committed** – Consists of internally imposed constraints that are established by resolution of the School Board. Those committed amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

- **Assigned** – Consists of internally imposed constraints. These constraints consist of amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority. Pursuant to School Board resolution, the District's superintendent or director of finance is authorized to establish assignments of fund balance.

- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

V. Prior Period Comparative Financial Information/Reclassification

The basic financial statements include certain prior year partial comparative information in total, but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2024, from which the summarized information was derived. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

W. Change in Accounting Principle

During the year ended June 30, 2025, the District implemented GASB Statement No. 101, *Compensated Absences.* This statement provided new guidance on accounting and reporting for compensated absences. Implementation of this new guidance resulted in the restatement of beginning net position for the cumulative effect of this change. Certain amounts necessary to fully restate fiscal year 2024 financial statements are not determinable; therefore, prior year comparative amounts have not been restated. In the government-wide financial statement, beginning net position was reduced by $1,708,211. See Note 5 of the notes to basic financial statements for additional details on this change.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	$ 3,101,467
Investments	47,713,642
Cash on hand	1,250
Total	$ 50,816,359

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

Government-Wide Statement of Net Position	
Cash and temporary investments	$ 43,321,933
Statement of Fiduciary Net Position	
Custodial Fund	64,718
Post-Employment Benefits Trust Fund	7,429,708
Total	$ 50,816,359

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the School Board, including checking accounts, savings accounts, and nonnegotiable certificates of deposit. The following is considered the most significant risk associated with deposits:

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

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

At year-end, the carrying amount and bank balance of the District's deposits were both $3,101,467, which were fully covered by federal deposit insurance, surety bonds, or by collateral held by the District's agent in the District's name.

C. Investments

The District has the following investments at year-end:

	Credit Risk		Fair Value Measurements	Investment Risk – Maturity Duration in Years		
Investment Type	Rating	Agency	Using	Less Than 1	1 to 5	Total
U.S. agency securities	AA	S&P	Level 2	$ 297,267	$ –	$ 297,267
U.S. Treasury securities	Not Applicable		Level 2	$ 2,486,218	$ 1,382,582	3,868,800
Investment pools/mutual funds						
MSDLAF Liquid Class	AAA	S&P	Amortized Cost	No Maturity Date		26,170
MSDLAF MAX Class	AAA	S&P	Amortized Cost	No Maturity Date		720,657
MNTrust Investment Shares Portfolio	AAA	S&P	Amortized Cost	No Maturity Date		25,900,256
Federated Institutional Tax-Free	AAA	S&P	Net Asset Value	No Maturity Date		207,088
Goldman Sachs Government Money Market	AAA	S&P	Net Asset Value	No Maturity Date		4,943,404
MNTrust Term Series	Not Rated		Amortized Cost	$ 9,750,000	$ 2,000,000	11,750,000
Total investments						$ 47,713,642

External mutual funds valued at net asset value have no restrictions on withdrawals. The District's investments include external investment pools managed by Minnesota Trust (MNTrust) and the Minnesota School District Liquid Asset Fund (MSDLAF), which are regulated by Minnesota Statutes and not registered with the Securities and Exchange Commission. The District's investments in these investment pools are measured at the net asset value per share provided by the pools, which are based on amortized cost methods that approximate fair value.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

There are no restrictions or limitations on withdrawals from the MNTrust Investment Shares Portfolio or MSDLAF Liquid Class investment pools. Investments in the MSDLAF MAX Class must be deposited for a minimum of 14 calendar days with the exception of direct investments of funds distributed by the state of Minnesota. Withdrawals prior to the 14-day restriction period may be subject to a penalty and there is a 24-hour hold on all requests for redemptions. MNTrust Term Series are intended to be held until maturity; a participant's withdrawal prior to maturity will require seven-days' notice of redemption and will likely carry a penalty, which could be substantial in that it would be intended to allow the Term Series to recoup any associated penalties, charges, losses, or other costs associated with the early redemption of the investments therein.

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

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

Credit Risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the District's investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated "A" or better; revenue obligations rated "AA" or better; general obligations of the Minnesota Housing Finance Agency rated "A" or better; bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding $10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers. For assets held in the Post-Employment Benefits Trust Fund, the investment options available to the District are expanded to include the investment types specified in Minnesota Statutes § 356A.06, Subd. 7. The District's investment policies do not further restrict investing in specific financial instruments.

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

Concentration Risk – This is the risk associated with investing a significant portion of the District's investments (considered 5.0 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District's investment policy limits the percentage of its total portfolio invested in certain instruments as follows: bankers' acceptances (25.0 percent), commercial paper (85.0 percent), repurchase agreements (25.0 percent), certificates of deposit (50.0 percent from commercial banks and 50.0 percent from savings and loan associations), and local government investment pools (75.0 percent).

NOTE 3 – LEASES RECEIVABLE

The District has entered into two agreements to lease space on district property for cell towers. The leases are reported using an incremental interest rate of 5.00 percent with final maturities in fiscal 2033. During the current year, the District received principal and interest payments on these leases of $37,425.

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2025 is as follows:

	Balance – Beginning of Year	Additions	Deletions	Transfers	Balance – End of Year
Capital assets, not depreciated/amortized					
Land	$ 349,265	$ –	$ –	$ –	$ 349,265
Construction in progress	1,605,411	1,913,747		(188,800)	3,330,358
Total capital assets, not depreciated/amortized	1,954,676	1,913,747	–	(188,800)	3,679,623
Capital assets, depreciated/amortized					
Land improvements	6,197,994	179,467	–	188,800	6,566,261
Buildings	215,488,697	1,105,549	–	–	216,594,246
Leases – buildings	2,754,091	–	–	–	2,754,091
Equipment	12,662,300	528,149	(43,072)	–	13,147,377
Total capital assets, depreciated/amortized	237,103,082	1,813,165	(43,072)	188,800	239,061,975
Less accumulated depreciation/amortization for					
Land improvements	(4,773,579)	(249,570)	–	–	(5,023,149)
Buildings	(73,633,973)	(5,766,906)	–	–	(79,400,879)
Leases – buildings	(812,117)	(325,637)	–	–	(1,137,754)
Equipment	(8,359,317)	(906,489)	35,072	–	(9,230,734)
Total accumulated depreciation/amortization	(87,578,986)	(7,248,602)	35,072	–	(94,792,516)
Net capital assets, depreciated/amortized	149,524,096	(5,435,437)	(8,000)	188,800	144,269,459
Total capital assets, net	$ 151,478,772	$ (3,521,690)	$ (8,000)	$ –	$ 147,949,082

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

Administration	$ 393
Elementary and secondary regular instruction	195,033
Vocational education instruction	481
Special education instruction	8,045
Instructional support services	271,234
Pupil support services	209,493
Sites and buildings	6,530,009
Food service	33,914
Total depreciation/amortization expense	$ 7,248,602

NOTE 5 – LONG-TERM LIABILITIES

A. General Obligation Bonds

The District currently has the following general obligation bonds outstanding:

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
2017A Taxable OPEB Refunding Bonds	02/09/2017	3.00%	$ 14,290,000	02/01/2027	$ 4,560,000
2018A School Building Bonds	03/01/2018	3.50–5.00%	$ 84,615,000	02/01/2043	84,615,000
2018B Facilities Maintenance Bonds	03/01/2018	2.00–5.00%	$ 31,545,000	02/01/2036	30,445,000
2022A School Building Bonds	11/10/2022	5.00%	$ 2,185,000	02/01/2028	1,200,000
2024A Capital Facilities Bonds	03/28/2024	4.00–5.00%	$ 2,335,000	02/01/2039	2,335,000
Total general obligation bonds					$ 123,155,000

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

B. Financed Purchases Payable

The District has entered into an agreement to finance the purchase of buses, which is being repaid by the General Fund. The assets acquired through are reported in equipment at the amount financed noted below. The agreement is secured by the underlying assets. The following financed purchase agreement is outstanding at year-end:

Financed Purchase Description	Issue Date	Interest Rate	Amount Financed	Final Maturity	Principal Outstanding
Buses	07/15/2018	3.75%	$ 305,149	07/15/2025	$ 48,551

C. Lease Liabilities

The District is renting space through two lease financing agreements. The total amount of the underlying lease assets are included by major asset class and the related amortization is presented in Note 4 to the basic financial statements. Any additional payments for common area maintenance costs are not included in the lease liability below. The leases will be repaid by the General Fund. At year-end, the District has the following lease liabilities outstanding:

Lease Descriptions	Interest Rate	Lease Date	Final Maturity	Principal Outstanding
Intermediate District No. 287 space lease	5.30%	03/08/2007	10/01/2032	$ 1,368,611
Hope Presbyterian Church space lease	5.00%	07/01/2022	06/05/2027	367,073
Total lease liabilities				$ 1,735,684

NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

D. Minimum Debt Payments

Future principal and interest payments for general obligation bonds, financed purchases payable, and lease liabilities are as follows:

Year Ending June 30,	General Obligation Bonds		Financed Purchases Payable		Lease Liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 5,335,000	$ 4,672,188	$ 48,551	$ 1,821	$ 329,285	$ 85,599
2027	5,675,000	4,443,138	–	–	351,488	68,169
2028	5,855,000	4,212,888	–	–	169,727	54,236
2029	5,740,000	3,920,138	–	–	178,935	45,027
2030	5,985,000	3,673,338	–	–	188,643	35,319
2031–2035	33,200,000	15,095,675	–	–	517,606	42,299
2036–2040	36,765,000	8,637,613	–	–	–	–
2041–2043	24,600,000	1,741,775	–	–	–	–
	$ 123,155,000	$ 46,396,753	$ 48,551	$ 1,821	$ 1,735,684	$ 330,649

E. Other Long-Term Liabilities

The District offers various benefits to its employees, including severance benefits, compensated absences, pensions, and OPEB, the details which are discussed elsewhere in these notes. Such benefits are paid from the General Fund and the Food Service and Community Service Special Revenue Funds. The District has also established a Post-Employment Benefits Trust Fund to finance OPEB obligations.

District employees participate in three defined benefit pension plans, including two state-wide, cost-sharing, multiple-employer plans administered by the PERA and the TRA, and a single-employer plan administered by the District. The following is a summary of the pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans in the current year:

Pension Plans	Net/Total Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
State-wide, multiple-employer – PERA	$ 5,238,436	$ 1,614,610	$ 3,439,935	$ 504,019
State-wide, multiple-employer – TRA	32,610,375	8,927,667	9,209,369	3,216,236
Single employer – District	1,486,449	37,216	518,609	85,656
Total	$ 39,335,260	$ 10,579,493	$ 13,167,913	$ 3,805,911

F. Changes in Long-Term Liabilities

	June 30, 2024	Change in Accounting Principle (1)	Additions	Retirements	June 30, 2025	Due Within One Year
General obligation bonds	$ 128,130,000	$ –	$ –	$ (4,975,000)	$ 123,155,000	$ 5,335,000
Premiums	3,159,694	–	–	(348,029)	2,811,665	–
Financed purchases payable	154,443	–	–	(105,892)	48,551	48,551
Lease liabilities	2,043,983	–	–	(308,299)	1,735,684	329,285
Net/total pension liabilities	51,891,001	–	5,104,317	(17,660,058)	39,335,260	55,897
Net OPEB liabilities	6,842,047	–	498,359	(772,217)	6,568,189	–
Compensated absences (2)	2,789,075	1,708,211	235,974	–	4,733,260	1,257,986
	$ 195,010,243	$ 1,708,211	$ 5,838,650	$ (24,169,495)	$ 178,387,609	$ 7,026,719

(1) The change in accounting principle relates to the implementation of GASB Statement No. 101 *Compensated Absences,* in the current year. See Note 1 of the notes to basic financial statements for more information.

(2) The current year change in compensated absences is reported net.

NOTE 6 – FUND BALANCES

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

A. Classifications

At June 30, 2025, a summary of the District's governmental fund balance classifications are as follows:

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
Nonspendable					
Inventory	$ 24,103	$ –	$ –	$ 40,728	$ 64,831
Prepaid items	355,648	–	–	–	355,648
Total nonspendable	379,751	–	–	40,728	420,479
Restricted					
Student activities	97,586	–	–	–	97,586
Scholarships	461,948	–	–	–	461,948
Capital projects levy	1,635,850	–	–	–	1,635,850
Literacy incentive aid	92,476	–	–	–	92,476
Operating capital	434,918	–	–	–	434,918
Area learning center	510,179	–	–	–	510,179
Basic skills programs	434,811	–	–	–	434,811
Literacy aid	86,825	–	–	–	86,825
Teacher compensation for READ Act training	93,190	–	–	–	93,190
Long-term facilities maintenance	977,084	–	–	–	977,084
Medical Assistance	876,917	–	–	–	876,917
Food service	–	–	–	737,821	737,821
Early childhood family education	–	–	–	111,932	111,932
School readiness	–	–	–	350,810	350,810
Community service	–	–	–	75,401	75,401
Capital projects	–	2,474,196	–	–	2,474,196
Debt service	–	–	1,992,521	–	1,992,521
Total restricted	5,701,784	2,474,196	1,992,521	1,275,964	11,444,465
Assigned					
Subsequent year budget	1,119,399	–	–	–	1,119,399
Third party special education	171,481	–	–	–	171,481
Synthetic turf	18,340	–	–	–	18,340
School specific carryover	279,971	–	–	–	279,971
Program initiative	905,027	–	–	–	905,027
Enrollment	600,000	–	–	–	600,000
Future retirement	638,422	–	–	–	638,422
COVID-19	2,377,924	–	–	–	2,377,924
Food service donations	6,884	–	–	–	6,884
Total assigned	6,117,448	–	–	–	6,117,448
Unassigned					
Community education restricted account deficit	–	–	–	(144,037)	(144,037)
General Fund	10,230,817	–	–	–	10,230,817
Total unassigned	10,230,817	–	–	(144,037)	10,086,780
Total	$ 22,429,800	$ 2,474,196	$ 1,992,521	$ 1,172,655	$ 28,069,172

B. Minimum Unassigned Fund Balance Policy

The School Board has a formal fund balance policy of maintaining 4–10 percent of operating expenditures in unassigned General Fund reserves, with actions outlined for certain benchmarks in that range, chosen for contingency and sustainability purposes.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

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

1. General Employees Retirement Fund (GERF)

The PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. Minnesota Statutes, Chapter 356 defines each plan's financial reporting requirements.

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

2. Teachers Retirement Association (TRA)

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

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

B. Benefits Provided

1. GERF Benefits

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statutes 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.

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

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.0 percent and a maximum of 1.5 percent. 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. For recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase.

2. TRA Benefits

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

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

Tier I Benefits

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

With these provisions:

(a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.

(b) Three percent per year early retirement reduction factor for all years under normal retirement age.

(c) Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

Or

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

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

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

C. Contributions

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

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employee and employer contributions. Coordinated 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 GERF for the year ended June 30, 2025, were $934,928. The District's contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

Per Minnesota Statutes, Chapter 354 sets the rates for employee and employer contributions. Rates for each fiscal year 2025 Coordinated Plan were 7.75 percent for the employee and 8.75 percent for the employer. Basic Plan rates were 11.25 percent for the employee and 12.75 percent for the employer. The District's contributions to the TRA for the plan's fiscal year ended June 30, 2025, were $3,094,860. The District's contributions were equal to the required contributions for each year as set by state statutes.

D. Pension Costs

1. GERF Pension Costs

At June 30, 2025, the District reported a liability of $5,238,436 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of $16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District totaled $135,455.

District's proportionate share of the net pension liability	$ 5,238,436
State's proportionate share of the net pension liability associated with the District	135,455
Total	$ 5,373,891

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 the 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 the PERA's participating employers. The District's proportionate share was 0.1417 percent at the end of the measurement period and 0.1406 percent for the beginning of the period.

For the year ended June 30, 2025, the District recognized pension expense of $500,388 for its proportionate share of the GERF's pension expense. The District also recognized an additional $3,631 as pension expense and 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 $241,017 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 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	$ 491,641	$ –
Changes in actuarial assumptions	25,666	1,971,454
Net difference between projected and actual investment earnings on pension plan investments	–	1,405,120
Changes in proportion	162,375	63,361
District's contributions to the GERF subsequent to the measurement date	934,928	–
Total	$ 1,614,610	$ 3,439,935

The $934,928 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2026	$ (1,442,345)
2027	$ (291,259)
2028	$ (625,155)
2029	$ (401,494)

2. TRA Pension Costs

At June 30, 2025, the District reported a liability of $32,610,375 for its proportionate share of the TRA's 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 the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was 0.5132 percent at the end of the measurement period and 0.5147 percent for the beginning of the period.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

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

District's proportionate share of the net pension liability	$ 32,610,375
State's proportionate share of the net pension liability associated with the District	2,132,987
Total	$ 34,743,362

For the year ended June 30, 2025, the District recognized pension expense of $3,098,985 It also recognized $117,251 as an increase to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2024, the state of Minnesota contributed $176.0 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 $176.0 million in direct state aid because of this contribution was not considered to meet the definition of a special funding situation. The District recognized $904,087 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.

At 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 economic experience	$ 1,543,997	$ 417,411
Changes in actuarial assumptions	3,109,967	3,888,876
Net difference between projected and actual investment earnings on pension plan investments	–	4,566,651
Changes in proportion	1,178,843	336,431
District's contributions to the TRA subsequent to the measurement date	3,094,860	–
Total	$ 8,927,667	$ 9,209,369

The $3,094,860 reported as deferred outflows of resources related to pensions resulting from district contributions to the TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026. Other deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2026	$ (1,933,129)
2027	$ 3,000,961
2028	$ (2,131,265)
2029	$ (1,777,846)
2030	$ (535,283)

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of the PERA and the TRA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of 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 an expected long-term rate of return by weighting the expected future real rates of return by the target asset allocation percentages 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 Allocation	Long-Term Expected Real Rate of Return
Domestic equity	33.50 %	5.10 %
International equity	16.50	5.30 %
Private markets	25.00	5.90 %
Fixed income	25.00	0.75 %
Total	100.00 %	

F. Actuarial Methods and Assumptions

1. GERF

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 7.00 percent. The 7.00 percent 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 7.00 percent is within that range.

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

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

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

Actuarial assumptions for the GERF Plan are reviewed every four years. The most recent four-year experience study for the GERF Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation.

2. TRA

The total pension liability in the July 1, 2024 actuarial valuation was determined using the entry-age normal method and actuarial assumptions, applied to all periods included in the measurement. Key assumptions used in the valuation of the total pension liability are as follows:

Actuarial Assumptions Used in Valuation of Total Pension Liability

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% thereafter
Cost of living adjustment	1.00 percent for January 2019 through January 2023, then increasing by 0.10 percent each year up to 1.50 percent annually

Mortality Assumptions Used in Valuation of Total Pension Liability

Pre-Retirement	PubT-2010(A) Employee Mortality Table, male rates set forward one year and female rates unadjusted. Generational projection uses the MP-2021 Scale.
Healthy Retirees	PubT-2010(A) Retiree Mortality Table, male rates set forward one year and female rates unadjusted. Generational projection uses the MP-2021 Scale.
Beneficiaries	Pub-2010(A) Contingent Survivor Mortality Table, male rates set forward one year and female rates unadjusted. Generational projection uses the MP-2021 Scale.
Disabled Retirees	PubNS-2010 Disabled Retiree Mortality Table, male rates set forward one year and female rates unadjusted. Generational projection uses the MP-2021 Scale.

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

1. GERF

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

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.

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- Mortality tables were updated for active employees, retirees, disabled retires, 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 15.00 percent to reflect the continued lower than expected observations.

G. Discount Rate

1. GERF

The discount rate used to measure the total pension liability in 2024 was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 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.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

H. Pension Liability Sensitivity

The following table presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rates disclosed in the preceding paragraphs, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
GERF discount rate	6.00%	7.00%	8.00%
District's proportionate share of the GERF net pension liability	$ 11,441,588	$ 5,238,436	$ 135,778
TRA discount rate	6.00%	7.00%	8.00%
District's proportionate share of the TRA net pension liability	$ 57,428,779	$ 32,610,375	$ 12,184,240

I. Pension Plan Fiduciary Net Position

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

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

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT

A. Plan Description

The District provides pension benefits to certain eligible employees through its Pension Benefits Plan, a single-employer defined benefit plan administered by the District. All pension benefits are based on contractual agreements with employee groups, with eligibility based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a publicly available financial report. These benefits are as follows:

Teacher Pension Benefits – For eligible teachers (with at least 15 years of continuous service and at least 55 years of age), the District pays a lump sum pension benefit that ranges from $7,500 to $10,000, based on years of service at retirement. Eligible teachers can earn an additional lump sum benefit of $5,000 if they have unused sick leave of more than 150 days at retirement.

Other Pension Benefits – The District offers pension benefits to several other employee groups. Eligible employees (with at least 15 years of continuous service and at least 55 years of age) can earn a lump sum pension benefit that differs by bargaining unit, ranging from $3,500 up to 50 percent of their annual salary.

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

B. Contributions and Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District's pay-as-you-go contributions for the benefits described above were $160,168 during the current year. The District has not established a trust fund to finance these pension benefits.

C. Membership

Membership in the plan consisted of 669 active plan members as of the latest actuarial valuation.

D. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation date of July 1, 2023 and a measurement date as of June 30, 2025. Update procedures were used to roll forward the total pension liability to the measurement date. The entry-age method was used, and the following actuarial assumptions were applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.90%
20-year municipal bond yield	4.90%
Inflation rate	2.50%
Salary increases	Service graded table

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

The following changes in actuarial assumptions occurred in 2025:

- The discount rate was changed from 4.10 percent to 4.90 percent.

E. Discount Rate

The discount rate used to measure the pension liability was 4.90 percent. Since the plan is not funded, the discount rate is equal to the 20-year municipal bond rate, which was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the measurement date. The discount rate was changed from 4.10 percent to 4.90 percent since the previous valuation.

NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)

F. Changes in the Total Pension Liability

	Total Pension Liability
Beginning balance – July 1, 2024	$ 1,534,021
Changes for the year	
Service cost	107,313
Interest	64,044
Assumption changes	(58,761)
Benefit payments – employer-financed	(160,168)
Total net changes	(47,572)
Ending balance – June 30, 2025	$ 1,486,449

G. Total Pension Liability Sensitivity to Discount Rate Changes

The following presents the total pension liability of the District, as well as what the District's total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
Pension discount rate	3.90%	4.90%	5.90%
Total pension liability	$ 1,576,309	$ 1,486,449	$ 1,399,498

H. Pension Expense and Related Deferred Outflows and Deferred Inflows of Resources

For the current year ended, the District recognized pension expense of $85,656, and at year-end reported the following deferred outflows and 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	$ 15,841	$ 341,594
Changes in actuarial assumptions	21,375	177,015
Total	$ 37,216	$ 518,609

These amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2026	$ (85,701)
2027	$ (85,701)
2028	$ (85,701)
2029	$ (85,701)
2030	$ (85,680)
Thereafter	$ (52,909)

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description

The District provides post-employment insurance benefits to certain eligible employees through its OPEB Plan, a single-employer defined benefit plan administered by the District. Management of the plan is vested with the School Board of the District. All post-employment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements.

The District administers a defined benefit Post-Employment Benefits Trust Fund. The assets of the plan are reported in the District's financial report in the Post-Employment Benefits Trust Fund, established by the District to finance these obligations. The plan assets may be used only for the payment of benefits of the plan, in accordance with the terms of the plan. The plan does not issue a publicly available financial report.

B. Benefits Provided

All retirees of the District 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. For members of certain employee groups hired before January 1, 2011, the District pays the eligible retiree's premiums for medical (single or family coverage premium at active employee rates), dental (single or family coverage premium at active employee rates), and/or life insurance (coverage to 2–3 times their basic annual salary to a maximum of $300,000), for some period after retirement. The length of the benefits to be paid by the District differ by bargaining unit, with some contracts specifying a number of months of coverage based on years of service (ranging from 48–120 months coverage for 15–30 years of continuous service), and some covering premium costs from the time of retirement until the employee reaches the age of eligibility for Medicare.

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

C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District's pay-as-you-go contributions for the benefits described above were $906,183 during the current year.

D. Membership

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

Retirees and beneficiaries receiving benefits	87
Active plan members	689
Total plan members	776

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

E. Net OPEB Liability of the District

The District's net OPEB liability was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2023. Update procedures were used to roll forward the total pension liability to the measurement date. The components of the net OPEB liability of the District at year-end were as follows:

Total OPEB liability	$ 13,611,833
Plan fiduciary net position	(7,043,644)
District's net OPEB liability	$ 6,568,189
Plan fiduciary net position as a percentage of the total OPEB liability	51.7%

F. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial study with a valuation date as of July 1, 2023 and measurement date as of June 30, 2025, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.90%
Expected long-term investment return	5.00% (net of investment expenses)
20-year municipal bond yield	4.90%
Inflation rate	2.50%
Salary increases	Service graded table
Pre-65 Medical trend rate	6.00% grading to 5.00% over 4 years, then 4.00% over the next 48 yea
Post-65 Medical trend rate	4.50%
Dental trend rate	4.00%

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

The following changes in actuarial assumptions occurred in 2025:

- The discount rate was changed from 4.30 percent to 4.90 percent.

The District's policy in regard to the allocation of invested assets is established and may be amended by the School Board by a majority vote of its members. It is the policy of the School Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes allowable under state statutes.

The long-term expected rate of return on OPEB Plan investments was set based on the plan's target investment allocation described below, along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered.

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Cash	5.00 %	4.00 %
Fixed income	95.00	5.00 %
Total	100.00 %	5.00 %

G. Rate of Return

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 4.60 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

H. Discount Rate

The discount rate used to measure the total OPEB liability was 4.90 percent. The projection of cash flows used to determine the discount rate was determined by projecting forward the fiduciary net position (assets) as of the valuation date, increasing by the investment return assumption, and reducing by benefit payments in each period until assets are exhausted. Expected benefit payments by year were discounted using the expected asset return assumptions for the years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the Post-Employment Benefits Trust Fund is exhausted are discounted at the 20-year municipal bond rate. The equivalent single rate is the discount rate. The contribution and benefit payment history, as well as the funding policy, have also been taken into account. The discount rate was changed from 4.30 percent to 4.90 percent since the previous valuation.

I. Changes in the Net OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balance – July 1, 2024	$ 14,019,657	$ 7,177,610	$ 6,842,047
Changes for the year			
Service cost	398,060	–	398,060
Interest	600,684	–	600,684
Assumption changes	(500,385)	–	(500,385)
Contributions – paid through governmental funds	–	442,217	(442,217)
Projected investment income	–	358,881	(358,881)
Difference between expected and actual experience	–	(28,881)	28,881
Benefit payments – paid through trust	(463,966)	(463,966)	–
Benefit payments – paid through governmental funds	(442,217)	(442,217)	–
Total net changes	(407,824)	(133,966)	(273,858)
Ending balance – June 30, 2025	$ 13,611,833	$ 7,043,644	$ 6,568,189

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

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

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

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
Discount rate	3.90%	4.90%	5.90%
Net OPEB liability	$ 7,488,351	$ 6,568,189	$ 5,726,966

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

	1% Decrease in Healthcare Cost Trend Rate	Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
Medical trend rate	5.00% decreasing to 4.00%, then 3.00%	6.00% decreasing to 5.00%, then 4.00%	7.00% decreasing to 6.00%, then 5.00%
Dental trend rate	3.00%	4.00%	5.00%
Net OPEB liability	$ 5,257,079	$ 6,568,189	$ 8,084,364

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

For the current year ended, the District recognized a negative OPEB expense of ($75,865). As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ –	$ 744,865
Changes in actuarial assumptions	266,409	1,140,302
Difference between projected and actual investment earnings	184,744	–
Total	$ 451,153	$ 1,885,167

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

Year Ending June 30,	OPEB Expense Amount
2026	$ (462,321)
2027	$ (637,977)
2028	$ (147,712)
2029	$ (102,609)
2030	$ (83,395)

NOTE 10 – FLEXIBLE BENEFIT PLAN

The District has established the Richfield Employees' Flex-Benefits Plan (the Plan). The Plan is a flexible benefit plan classified as a "cafeteria plan" under § 125 of the IRC. Eligible employees can elect to participate by contributing pretax dollars withheld from payroll checks to the Plan for health insurance, healthcare, and dependent care benefits. 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 medical expense contributions to the Plan, whether or not such contributions have been made.

The employee portion of insurance premiums (health, dental, and disability) are withheld and paid by the District directly to the designated insurance companies. The dependent care and medical expense reimbursement portions of the Plan are administered by an independent contract administrator. All plan activity is accounted for in the General Fund and special revenue 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 11 – COMMITMENTS AND CONTINGENCIES

A. Legal Claims

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

B. Federal and State Receivables

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

C. Contract Commitments

The District is committed to a number of contracts awarded for various construction and maintenance projects. The District's commitment for uncomplete work on these contracts at year-end was approximately $1,676,808.

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REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 280

Public Employees Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2025

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2016	06/30/2015	0.1454%	$ 7,535,384	$ –	$ 7,535,384	$ 8,532,242	88.32%	78.20%
06/30/2017	06/30/2016	0.1337%	$ 10,855,777	$ 141,837	$ 10,997,614	$ 8,274,425	131.20%	68.90%
06/30/2018	06/30/2017	0.1289%	$ 8,228,891	$ 103,489	$ 8,332,380	$ 8,303,816	99.10%	75.90%
06/30/2019	06/30/2018	0.1330%	$ 7,378,295	$ 241,911	$ 7,620,206	$ 8,932,562	82.60%	79.50%
06/30/2020	06/30/2019	0.1355%	$ 7,491,491	$ 232,823	$ 7,724,314	$ 9,521,362	78.68%	80.20%
06/30/2021	06/30/2020	0.1369%	$ 8,207,781	$ 253,060	$ 8,460,841	$ 9,731,816	84.34%	79.10%
06/30/2022	06/30/2021	0.1313%	$ 5,607,099	$ 171,217	$ 5,778,316	$ 9,404,488	59.62%	87.00%
06/30/2023	06/30/2022	0.1422%	$ 11,262,287	$ 330,021	$ 11,592,308	$ 10,646,647	105.78%	76.70%
06/30/2024	06/30/2023	0.1406%	$ 7,862,195	$ 216,770	$ 8,078,965	$ 11,201,790	70.19%	83.10%
06/30/2025	06/30/2024	0.1417%	$ 5,238,436	$ 135,455	$ 5,373,891	$ 11,996,416	43.67%	89.08%

Public Employees Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2025

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2016	$ 620,582	$ 620,582	$ –	$ 8,274,425	7.50%
06/30/2017	$ 622,899	$ 622,899	$ –	$ 8,303,816	7.50%
06/30/2018	$ 670,214	$ 670,214	$ –	$ 8,932,562	7.50%
06/30/2019	$ 715,561	$ 715,561	$ –	$ 9,521,362	7.52%
06/30/2020	$ 729,901	$ 729,901	$ –	$ 9,731,816	7.50%
06/30/2021	$ 705,335	$ 705,335	$ –	$ 9,404,488	7.50%
06/30/2022	$ 798,601	$ 798,601	$ –	$ 10,646,647	7.50%
06/30/2023	$ 839,699	$ 839,699	$ –	$ 11,201,790	7.50%
06/30/2024	$ 899,436	$ 899,436	$ –	$ 11,996,416	7.50%
06/30/2025	$ 934,928	$ 934,928	$ –	$ 12,469,373	7.50%

INDEPENDENT SCHOOL DISTRICT NO. 280

Teachers Retirement Association Pension Benefits Plan
Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended June 30, 2025

District Fiscal Year-End Date	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2016	06/30/2015	0.4984%	$ 30,830,969	$ 3,781,486	$ 34,612,455	$ 25,326,686	121.73%	76.80%
06/30/2017	06/30/2016	0.5217%	$124,437,898	$ 12,491,078	$136,928,976	$ 27,134,182	458.60%	44.88%
06/30/2018	06/30/2017	0.4982%	$ 99,449,757	$ 9,614,203	$109,063,960	$ 26,824,890	370.74%	51.57%
06/30/2019	06/30/2018	0.4863%	$ 30,544,192	$ 2,869,778	$ 33,413,970	$ 26,855,892	113.73%	78.07%
06/30/2020	06/30/2019	0.5062%	$ 32,265,294	$ 2,855,396	$ 35,120,690	$ 28,743,799	112.25%	78.21%
06/30/2021	06/30/2020	0.4861%	$ 35,913,719	$ 3,009,465	$ 38,923,184	$ 28,250,668	127.13%	75.48%
06/30/2022	06/30/2021	0.4853%	$ 21,238,179	$ 1,791,101	$ 23,029,280	$ 29,038,274	73.14%	86.63%
06/30/2023	06/30/2022	0.4977%	$ 39,853,183	$ 2,955,417	$ 42,808,600	$ 30,759,818	129.56%	76.17%
06/30/2024	06/30/2023	0.5147%	$ 42,494,785	$ 2,976,948	$ 45,471,733	$ 32,723,523	129.86%	76.42%
06/30/2025	06/30/2024	0.5132%	$ 32,610,375	$ 2,132,987	$ 34,743,362	$ 33,993,720	95.93%	82.07%

Teachers Retirement Association Pension Benefits Plan
Schedule of District Contributions
Year Ended June 30, 2025

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2016	$ 2,035,062	$ 2,035,062	$ –	$ 27,134,182	7.50%
06/30/2017	$ 2,010,864	$ 2,010,864	$ –	$ 26,824,890	7.50%
06/30/2018	$ 2,014,735	$ 2,014,735	$ –	$ 26,855,892	7.50%
06/30/2019	$ 2,222,026	$ 2,222,026	$ –	$ 28,743,799	7.73%
06/30/2020	$ 2,236,945	$ 2,236,945	$ –	$ 28,250,668	7.92%
06/30/2021	$ 2,360,678	$ 2,360,678	$ –	$ 29,038,274	8.13%
06/30/2022	$ 2,565,499	$ 2,565,499	$ –	$ 30,759,818	8.34%
06/30/2023	$ 2,797,002	$ 2,797,002	$ –	$ 32,723,523	8.55%
06/30/2024	$ 2,973,867	$ 2,973,867	$ –	$ 33,993,720	8.75%
06/30/2025	$ 3,094,860	$ 3,094,860	$ –	$ 35,366,636	8.75%

INDEPENDENT SCHOOL DISTRICT NO. 280

Pension Benefits Plan
Schedule of Changes in the District's Total
Pension Liability and Related Ratios
Year Ended June 30, 2025

	District Fiscal Year Ended June 30,								
	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total pension liability									
Service cost	$ 132,145	$ 88,783	$ 95,865	$ 117,330	$ 125,988	$ 118,452	$ 120,329	$ 116,249	$ 107,313
Interest	72,669	71,782	50,886	49,064	34,314	31,088	54,596	58,805	64,044
Assumption changes	–	(2,494)	23,297	(26,634)	19,489	(142,591)	(7,135)	(16,998)	(58,761)
Plan changes	–	36,550	–	–	–	87,772	–	–	–
Difference between expected and actual experience	–	(669,205)	–	(185,271)	–	369	–	18,730	–
Benefit payments	(142,256)	(233,568)	(59,134)	(152,476)	(79,000)	(164,690)	(116,750)	(68,034)	(160,168)
Net change in total pension liability	62,558	(708,152)	110,914	(197,987)	100,791	(69,600)	51,040	108,752	(47,572)
Total pension liability									
Beginning of year	2,075,705	2,138,263	1,430,111	1,541,025	1,343,038	1,443,829	1,374,229	1,425,269	1,534,021
End of year	$ 2,138,263	$ 1,430,111	$ 1,541,025	$ 1,343,038	$ 1,443,829	$ 1,374,229	$ 1,425,269	$ 1,534,021	$ 1,486,449
Covered-employee payroll	$32,571,794	$30,214,468	$31,120,902	$36,284,075	$37,372,597	$38,215,396	$39,361,858	$43,320,836	$44,620,461
Total pension liability as a percentage of covered-employee payroll	6.56%	4.73%	4.95%	3.70%	3.86%	3.60%	3.62%	3.54%	3.33%

Note 1: The District has not established a trust fund to finance its single-employer pension benefits.

Note 2: The District implemented GASB Statement No. 73 for the year ended June 30, 2017. The schedules within the RSI section require a 10-year presentation. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 280

Other Post-Employment Benefits Plan
Schedule of Changes in the District's Net
OPEB Liability and Related Ratios
Year Ended June 30, 2025

	District Fiscal Year Ended June 30,								
	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB liability									
Service cost	$ 1,037,067	$ 715,483	$ 778,052	$ 740,487	$ 815,590	$ 515,459	$ 506,332	$ 425,197	$ 398,060
Interest	790,623	803,777	603,253	553,907	434,307	369,297	542,457	576,392	600,684
Assumption changes	–	(502,988)	467,508	(1,180,205)	535,250	(1,764,514)	(270,295)	265,808	(500,385)
Plan changes	–	–	–	–	–	29,470	–	–	–
Difference between expected and actual experience	–	(5,845,737)	–	(475,304)	–	(1,403,174)	–	(415,717)	–
Benefit payments	(788,391)	(1,406,567)	(1,593,821)	(1,529,876)	(1,351,466)	(1,189,821)	(908,064)	(921,099)	(906,183)
Net change in total OPEB liability	1,039,299	(6,236,032)	254,992	(1,890,991)	433,681	(3,443,283)	(129,570)	(69,419)	(407,824)
Total OPEB liability									
Beginning of year	24,060,980	25,100,279	18,864,247	19,119,239	17,228,248	17,661,929	14,218,646	14,089,076	14,019,657
End of year	25,100,279	18,864,247	19,119,239	17,228,248	17,661,929	14,218,646	14,089,076	14,019,657	13,611,833
Plan fiduciary net position									
Contributions	475,081	489,232	1,094,928	713,791	654,380	583,607	423,793	444,522	442,217
Investment earnings	128,792	115,612	203,285	247,052	100,761	(100,692)	190,720	364,779	330,000
Benefit payments	(788,391)	(1,406,567)	(1,593,821)	(1,529,876)	(1,351,466)	(1,189,821)	(908,064)	(921,099)	(906,183)
Net change in plan fiduciary net position	(184,518)	(801,723)	(295,608)	(569,033)	(596,325)	(706,906)	(293,551)	(111,798)	(133,966)
Plan fiduciary net position									
Beginning of year	10,737,072	10,552,554	9,750,831	9,455,223	8,886,190	8,289,865	7,582,959	7,289,408	7,177,610
End of year	10,552,554	9,750,831	9,455,223	8,886,190	8,289,865	7,582,959	7,289,408	7,177,610	7,043,644
Net OPEB liability	$14,547,725	$ 9,113,416	$ 9,664,016	$ 8,342,058	$ 9,372,064	$ 6,635,687	$ 6,799,668	$ 6,842,047	$ 6,568,189
Plan fiduciary net position as a percentage of the total OPEB liability	42.04%	51.69%	49.45%	51.58%	46.94%	53.33%	51.74%	51.20%	51.75%
Covered-employee payroll	$32,754,693	$30,401,080	$31,313,113	$36,975,971	$38,085,250	$39,015,242	$40,185,700	$44,236,871	$45,563,977
Net OPEB liability as a percentage of covered-employee payroll	44.41%	29.98%	30.86%	22.56%	24.61%	17.01%	16.92%	15.47%	14.42%

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

INDEPENDENT SCHOOL DISTRICT NO. 280

Other Post-Employment Benefits Plan
Schedule of Investment Returns
Year Ended June 30, 2025

District Fiscal Year Ended June 30,	Annual Money-Weighted Rate of Return, Net of Investment Expense
2017	1.20%
2018	1.10%
2019	2.10%
2020	2.60%
2021	1.10%
2022	(1.20%)
2023	2.50%
2024	5.00%
2025	4.60%

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2024 CHANGES IN PLAN PROVISIONS

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

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.

2023 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, noncompounding benefit increase of 2.50 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption and single discount rate were changed from 6.50 percent to 7.00 percent.

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2020 CHANGES IN PLAN PROVISIONS

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

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2019 CHANGES IN PLAN PROVISIONS

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

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.00 percent per year, with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio, to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2018 CHANGES IN PLAN PROVISIONS (CONTINUED)

- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2017 CHANGES IN PLAN PROVISIONS

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

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

TEACHERS RETIREMENT ASSOCIATION (TRA)

2024 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 of tables.
- 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 15.00 percent to reflect the continued lower than expected observations.

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The normal retirement age for active and eligible Tier II members will be 65 effective July 1, 2024.
- The employer contribution rate will increase from 8.75 percent to 9.50 percent on July 1, 2025.
- The employee contribution rate will increase from 7.75 percent to 8.00 percent on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for MnSCU, Perpich Center for Arts Education, and Minnesota academies will increase to reflect the 0.75 percent employer contribution rate increase.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

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

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

PENSION BENEFITS PLAN

2025 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 4.10 percent to 4.90 percent.

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The discount rate was changed from 3.90 percent to 4.10 percent.

PENSION BENEFITS PLAN (CONTINUED)

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.80 percent to 3.90 percent.

2022 CHANGES IN PLAN PROVISIONS

- Added a Governmental Accounting Standards Board Statement No. 73 benefit equal to 40.00 percent of pay for employees who attain age 62 with 12 years of service as an administrator and are not eligible for the 50.00 percent of pay benefit.

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale.
- Salary and withdrawal rates were updated to reflect the latest experience study.
- The discount rate was changed from 2.10 percent to 3.80 percent.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.40 percent to 2.10 percent.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00 percent per year for all employees, to rates which vary by service and contract group.
- The discount rate was changed from 3.10 percent to 2.40 percent.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.40 percent to 3.10 percent.

2018 CHANGES IN PLAN PROVISIONS

- One retiree with a special agreement was paid a specified amount during the year.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale.

OTHER POST-EMPLOYMENT BENEFITS PLAN

2025 CHANGES IN PLAN PROVISIONS

- The discount rate changed from 4.30 percent to 4.90 percent.

OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)

2024 CHANGES IN ACTUARIAL ASSUMPTIONS

- Healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The discount rate changed from 4.10 percent to 4.30 percent.
- The 20-year municipal bond yield rate was changed from 3.90 percent to 4.10 percent.

2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected long-term investment return was changed from 4.00 percent to 5.00 percent.
- The discount rate was changed from 3.80 percent to 4.10 percent.

2022 CHANGES IN PLAN PROVISIONS

- Post-employment medical and dental subsidies were added for the current superintendent.

2022 CHANGES IN ACTUARIAL ASSUMPTIONS

- Healthcare trend rates changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale.
- Salary and withdrawal rates were updated to reflect the latest experience study.
- The expected long-term investment rate was changed from 2.40 percent to 4.00 percent.
- The discount rate was changed from 2.10 percent to 3.80 percent.

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected long-term investment rate was changed from 2.90 percent to 2.40 percent.
- The discount rate was changed from 2.50 percent to 2.10 percent.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- Healthcare trend rates changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00 percent per year for all employees, to rates which vary by service and contract group.
- The discount rate was changed from 2.90 percent to 2.50 percent.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.20 percent to 2.90 percent.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- Healthcare trend rates changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Headcount-Weighted Mortality Tables (General, Teachers) with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Headcount-Weighted Mortality Tables (General, Teachers) with MP-2016 Generational Improvement Scale.

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SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 280

Nonmajor Governmental Funds
Combining Balance Sheet
as of June 30, 2025

	Special Revenue Funds		
	Food Service	Community Service	Total
Assets			
Cash and temporary investments	$ 435,800	$ 635,393	$ 1,071,193
Receivables			
Current taxes	–	234,663	234,663
Delinquent taxes	–	4,107	4,107
Accounts and interest	19,190	885	20,075
Due from other governmental units	323,435	91,738	415,173
Inventory	40,728	–	40,728
Total assets	$ 819,153	$ 966,786	$ 1,785,939
Liabilities			
Salaries payable	$ 9,157	$ 14,831	$ 23,988
Accounts and contracts payable	7,134	15,217	22,351
Due to other governmental units	1,705	17,179	18,884
Unearned revenue	22,608	54,550	77,158
Total liabilities	40,604	101,777	142,381
Deferred inflows of resources			
Property taxes levied for subsequent year	–	466,369	466,369
Unavailable revenue – delinquent taxes	–	4,534	4,534
Total deferred inflows of resources	–	470,903	470,903
Fund balances (deficit)			
Nonspendable	40,728	–	40,728
Restricted	737,821	538,143	1,275,964
Unassigned	–	(144,037)	(144,037)
Total fund balances	778,549	394,106	1,172,655
Total liabilities, deferred inflows of resources, and fund balances	$ 819,153	$ 966,786	$ 1,785,939

INDEPENDENT SCHOOL DISTRICT NO. 280

Nonmajor Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2025

	Special Revenue Funds		
	Food Service	Community Service	Total
Revenue			
Local sources			
Property taxes	$ –	$ 471,712	$ 471,712
Investment earnings	16,354	29,436	45,790
Other	169,565	570,994	740,559
State sources	1,236,159	996,356	2,232,515
Federal sources	2,332,316	–	2,332,316
Total revenue	3,754,394	2,068,498	5,822,892
Expenditures			
Current			
Food service	3,791,261	–	3,791,261
Community service	–	2,046,680	2,046,680
Capital outlay	126,859	–	126,859
Total expenditures	3,918,120	2,046,680	5,964,800
Other financing sources			
Transfers in	–	14,664	14,664
Net change in fund balances	(163,726)	36,482	(127,244)
Fund balances			
Beginning of year	942,275	357,624	1,299,899
End of year	$ 778,549	$ 394,106	$ 1,172,655

INDEPENDENT SCHOOL DISTRICT NO. 280

General Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 26,366,165	$ 20,561,776
Receivables		
Current taxes	11,928,884	11,354,485
Delinquent taxes	174,528	158,963
Accounts and interest	772,812	207,931
Due from other governmental units	6,953,995	7,431,312
Due from fiduciary fund	463,966	476,577
Due from other funds	–	1,694,055
Leases	274,388	296,965
Inventory	24,103	17,118
Prepaid items	355,648	518,193
Total assets	$ 47,314,489	$ 42,717,375
Liabilities		
Salaries payable	$ 781,882	$ 785,120
Accounts and contracts payable	787,050	1,414,703
Due to other governmental units	626,939	336,391
Unearned revenue	33	33
Total liabilities	2,195,904	2,536,247
Deferred inflows of resources		
Lease revenue for subsequent years	274,388	296,965
Property taxes levied for subsequent year	22,219,016	21,109,681
Unavailable revenue – delinquent taxes	195,381	114,763
Total deferred inflows of resources	22,688,785	21,521,409
Fund balances		
Nonspendable for inventory	24,103	17,118
Nonspendable for prepaid items	355,648	518,193
Restricted for student activities	97,586	88,766
Restricted for scholarships	461,948	456,964
Restricted for capital projects levy	1,635,850	836,265
Restricted for literacy incentive aid	92,476	136,889
Restricted for operating capital	434,918	481,716
Restricted for area learning center	510,179	705,624
Restricted for basic skills programs	434,811	854,441
Restricted for literacy aid	86,825	–
Restricted for teacher compensation for Read Act training	93,190	–
Restricted for long-term facilities maintenance	977,084	1,003,466
Restricted for Medical Assistance	876,917	178,074
Assigned for subsequent year budget	1,119,399	–
Assigned for third party special education	171,481	171,481
Assigned for synthetic turf	18,340	16,522
Assigned for school specific carryover	279,971	350,641
Assigned for program initiative	905,027	905,027
Assigned for enrollment	600,000	600,000
Assigned for future retirement	638,422	638,422
Assigned for COVID-19	2,377,924	2,569,109
Assigned for food service donations	6,884	7,898
Unassigned	10,230,817	8,123,103
Total fund balances	22,429,800	18,659,719
Total liabilities, deferred inflows of resources, and fund balances	$ 47,314,489	$ 42,717,375

INDEPENDENT SCHOOL DISTRICT NO. 280

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 23,100,410	$ 22,312,647	$ (787,763)	$ 18,257,791
Investment earnings	1,109,550	1,030,737	(78,813)	1,000,021
Other	977,135	1,867,228	890,093	1,941,781
State sources	61,145,174	60,229,626	(915,548)	55,361,384
Federal sources	2,633,950	2,517,153	(116,797)	5,361,721
Total revenue	88,966,219	87,957,391	(1,008,828)	81,922,698
Expenditures				
Current				
Administration				
Salaries	2,388,698	2,389,337	639	2,150,865
Employee benefits	653,114	699,174	46,060	639,291
Purchased services	50,590	34,332	(16,258)	37,580
Supplies and materials	100,040	182,219	82,179	90,584
Other expenditures	128,743	53,024	(75,719)	54,754
Total administration	3,321,185	3,358,086	36,901	2,973,074
District support services				
Salaries	1,609,785	1,469,176	(140,609)	1,421,834
Employee benefits	543,411	658,282	114,871	517,872
Purchased services	627,545	557,037	(70,508)	618,413
Supplies and materials	450,872	581,843	130,971	687,290
Other expenditures	85,114	14,679	(70,435)	19,954
Total district support services	3,316,727	3,281,017	(35,710)	3,265,363
Elementary and secondary regular instruction				
Salaries	22,303,535	21,973,941	(329,594)	22,140,968
Employee benefits	7,644,754	7,718,797	74,043	7,661,899
Purchased services	1,715,792	1,707,836	(7,956)	1,735,434
Supplies and materials	1,425,214	792,259	(632,955)	744,915
Capital expenditures	14,850	27,930	13,080	26,951
Other expenditures	269,975	142,082	(127,893)	151,042
Total elementary and secondary regular instruction	33,374,120	32,362,845	(1,011,275)	32,461,209

(continued)

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	711,943	733,100	21,157	598,888
Employee benefits	235,788	266,621	30,833	196,880
Purchased services	31,104	21,044	(10,060)	19,056
Supplies and materials	25,440	33,330	7,890	22,471
Other expenditures	3,090	3,580	490	2,354
Total vocational education instruction	1,007,365	1,057,675	50,310	839,649
Special education instruction				
Salaries	11,557,323	11,235,149	(322,174)	9,987,536
Employee benefits	3,984,688	3,660,627	(324,061)	3,381,203
Purchased services	1,706,644	2,247,172	540,528	2,152,479
Supplies and materials	157,900	139,728	(18,172)	150,440
Other expenditures	51,500	50,446	(1,054)	49,142
Total special education instruction	17,458,055	17,333,122	(124,933)	15,720,800
Instructional support services				
Salaries	2,453,997	2,207,042	(246,955)	2,082,884
Employee benefits	741,743	727,956	(13,787)	696,721
Purchased services	416,266	414,298	(1,968)	249,626
Supplies and materials	1,366,720	1,238,005	(128,715)	1,065,873
Capital expenditures	500,300	565,182	64,882	1,435,468
Other expenditures	58,680	22,865	(35,815)	27,167
Total instructional support services	5,537,706	5,175,348	(362,358)	5,557,739
Pupil support services				
Salaries	4,431,839	4,264,295	(167,544)	3,837,266
Employee benefits	1,606,096	1,650,160	44,064	1,431,431
Purchased services	7,626,451	5,859,642	(1,766,809)	5,356,344
Supplies and materials	329,861	247,138	(82,723)	347,420
Capital expenditures	495,387	361,097	(134,290)	231,556
Other expenditures	29,888	14,952	(14,936)	13,795
Total pupil support services	14,519,522	12,397,284	(2,122,238)	11,217,812

(continued)

INDEPENDENT SCHOOL DISTRICT NO. 280

General Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	2,622,334	2,448,633	(173,701)	2,374,846
Employee benefits	874,753	859,675	(15,078)	851,433
Purchased services	3,370,932	3,025,645	(345,287)	2,887,780
Supplies and materials	426,880	425,311	(1,569)	411,276
Capital expenditures	1,398,977	1,378,659	(20,318)	1,194,232
Other expenditures	22,400	9,336	(13,064)	6,927
Total sites and buildings	8,716,276	8,147,259	(569,017)	7,726,494
Fiscal and other fixed cost programs				
Purchased services	480,000	506,012	26,012	453,927
Other expenditures	47,734	75,383	27,649	60,885
Total fiscal and other fixed cost programs	527,734	581,395	53,661	514,812
Debt service				
Principal	397,461	414,191	16,730	474,174
Interest and fiscal charges	118,674	106,488	(12,186)	125,696
Total debt service	516,135	520,679	4,544	599,870
Total expenditures	88,294,825	84,214,710	(4,080,115)	80,876,822
Excess of revenue over expenditures	671,394	3,742,681	3,071,287	1,045,876
Other financing sources (uses)				
Insurance recovery	50,000	28,763	(21,237)	49,190
Sale of capital assets	35,000	13,301	(21,699)	35,016
Transfer (out)	–	(14,664)	(14,664)	–
Total other financing sources (uses)	85,000	27,400	(57,600)	84,206
Net change in fund balances	$ 756,394	3,770,081	$ 3,013,687	1,130,082
Fund balances				
Beginning of year		18,659,719		17,529,637
End of year		$ 22,429,800		$ 18,659,719

INDEPENDENT SCHOOL DISTRICT NO. 280

Food Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 435,800	$ 902,488
Receivables		
Accounts and interest	19,190	26,248
Due from other governmental units	323,435	33,639
Inventory	40,728	31,505
Prepaid items	–	1,440
Total assets	$ 819,153	$ 995,320
Liabilities		
Salaries payable	$ 9,157	$ 14,428
Accounts and contracts payable	7,134	11,780
Due to other governmental units	1,705	512
Unearned revenue	22,608	26,325
Total liabilities	40,604	53,045
Fund balances		
Nonspendable for inventory	40,728	31,505
Nonspendable for prepaid items	–	1,440
Restricted for food service	737,821	909,330
Total fund balances	778,549	942,275
Total liabilities and fund balances	$ 819,153	$ 995,320

INDEPENDENT SCHOOL DISTRICT NO. 280

Food Service Special Revenue Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 20,000	$ 16,354	$ (3,646)	$ 18,725
Other – primarily meal sales	180,000	169,565	(10,435)	151,135
State sources	990,000	1,236,159	246,159	1,165,918
Federal sources	2,387,663	2,332,316	(55,347)	2,613,625
Total revenue	3,577,663	3,754,394	176,731	3,949,403
Expenditures				
Current				
Salaries	1,265,917	1,263,181	(2,736)	1,216,190
Employee benefits	456,237	448,375	(7,862)	431,992
Purchased services	56,435	87,515	31,080	90,549
Supplies and materials	1,995,967	1,983,387	(12,580)	1,938,168
Other expenditures	19,120	8,803	(10,317)	24,062
Capital outlay	15,000	126,859	111,859	28,620
Total expenditures	3,808,676	3,918,120	109,444	3,729,581
Net change in fund balances	$ (231,013)	(163,726)	$ 67,287	219,822
Fund balances				
Beginning of year		942,275		722,453
End of year		$ 778,549		$ 942,275

INDEPENDENT SCHOOL DISTRICT NO. 280

Community Service Special Revenue Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 635,393	$ 602,615
Receivables		
Current taxes	234,663	244,015
Delinquent taxes	4,107	4,418
Accounts and interest	885	15,474
Due from other governmental units	91,738	83,662
Total assets	$ 966,786	$ 950,184
Liabilities		
Salaries payable	$ 14,831	$ 22,293
Accounts and contracts payable	15,217	13,463
Due to other governmental units	17,179	7,398
Unearned revenue	54,550	58,116
Total liabilities	101,777	101,270
Deferred inflows of resources		
Property taxes levied for subsequent year	466,369	488,099
Unavailable revenue – delinquent taxes	4,534	3,191
Total deferred inflows of resources	470,903	491,290
Fund balances (deficit)		
Restricted for early childhood family education	111,932	54,212
Restricted for school readiness	350,810	351,198
Restricted for community service	75,401	79,828
Unassigned – community education restricted account deficit	(144,037)	(127,614)
Total fund balances	394,106	357,624
Total liabilities, deferred inflows of resources, and fund balances	$ 966,786	$ 950,184

INDEPENDENT SCHOOL DISTRICT NO. 280

Community Service Special Revenue Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Property taxes	$ 487,564	$ 471,712	$ (15,852)	$ 498,750
Investment earnings	25,000	29,436	4,436	30,466
Other – primarily tuition and fees	561,700	570,994	9,294	947,405
State sources	981,785	996,356	14,571	846,282
Total revenue	2,056,049	2,068,498	12,449	2,322,903
Expenditures				
Current				
Salaries	1,138,272	1,061,551	(76,721)	1,185,883
Employee benefits	402,155	371,070	(31,085)	419,093
Purchased services	424,156	489,770	65,614	498,688
Supplies and materials	140,679	122,200	(18,479)	113,445
Other expenditures	14,979	2,089	(12,890)	2,139
Capital outlay	–	–	–	38,951
Total expenditures	2,120,241	2,046,680	(73,561)	2,258,199
Excess (deficiency) of revenue over expenditures	(64,192)	21,818	86,010	64,704
Other financing sources				
Transfers in	–	14,664	14,664	–
Net change in fund balances	$ (64,192)	36,482	$ 100,674	64,704
Fund balances				
Beginning of year		357,624		292,920
End of year		$ 394,106		$ 357,624

INDEPENDENT SCHOOL DISTRICT NO. 280

Capital Projects – Building Construction Fund
Comparative Balance Sheet
as of June 30, 2025 and 2024

	2025	2024
Assets		
Cash and temporary investments	$ 3,195,685	$ 5,913,335
Receivables		
Accounts and interest	–	11,270
Total assets	$ 3,195,685	$ 5,924,605
Liabilities		
Accounts and contracts payable	$ 721,489	$ 69,440
Due to other funds	–	1,694,055
Total liabilities	721,489	1,763,495
Fund balances		
Restricted for capital projects	2,474,196	4,161,110
Total liabilities and fund balances	$ 3,195,685	$ 5,924,605

INDEPENDENT SCHOOL DISTRICT NO. 280

Capital Projects – Building Construction Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025			2024
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	$ 166,000	$ 199,707	$ 33,707	$ 189,133
Expenditures				
Capital outlay				
Purchased services	300,000	167,750	(132,250)	77,802
Capital expenditures	2,370,000	1,718,871	(651,129)	1,756,508
Total expenditures	2,670,000	1,886,621	(783,379)	1,834,310
Excess (deficiency) of revenue over expenditures	(2,504,000)	(1,686,914)	817,086	(1,645,177)
Other financing sources				
Debt issued	–	–	–	2,335,000
Premium on debt issued	–	–	–	243,334
Total other financing sources	–	–	–	2,578,334
Net change in fund balances	$ (2,504,000)	(1,686,914)	$ 817,086	933,157
Fund balances				
Beginning of year		4,161,110		3,227,953
End of year		$ 2,474,196		$ 4,161,110

INDEPENDENT SCHOOL DISTRICT NO. 280

Debt Service Fund
Comparative Balance Sheet
as of June 30, 2025
(With Comparative Totals as of June 30, 2024)

	Regular Debt Service Account	OPEB Debt Service Account	Totals 2025	Totals 2024
Assets				
Cash and temporary investments	$ 5,623,910	$ 1,369,343	$ 6,993,253	$ 7,039,855
Receivables				
Current taxes	4,021,093	1,034,820	5,055,913	4,898,636
Delinquent taxes	64,557	17,545	82,102	88,112
Total assets	$ 9,709,560	$ 2,421,708	$ 12,131,268	$ 12,026,603
Deferred inflows of resources				
Property taxes levied for subsequent year	$ 7,991,511	$ 2,056,599	$ 10,048,110	$ 9,798,640
Unavailable revenue – delinquent taxes	71,371	19,266	90,637	63,717
Total deferred inflows of resources	8,062,882	2,075,865	10,138,747	9,862,357
Fund balances				
Restricted for debt service	1,646,678	345,843	1,992,521	2,164,246
Total deferred inflows of resources and fund balances	$ 9,709,560	$ 2,421,708	$ 12,131,268	$ 12,026,603

INDEPENDENT SCHOOL DISTRICT NO. 280

Debt Service Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025					2024
		Actual				
	Budget	Regular Debt Service Account	OPEB Debt Service Account	Total	Over (Under) Budget	Actual
Revenue						
Local sources						
Property taxes	$ 9,798,088	$ 7,480,287	$ 1,990,937	$ 9,471,224	$ (326,864)	$ 9,935,739
Investment earnings	80,000	158,480	–	158,480	78,480	163,922
Total revenue	9,878,088	7,638,767	1,990,937	9,629,704	(248,384)	10,099,661
Expenditures						
Debt service						
Principal	4,975,000	3,145,000	1,830,000	4,975,000	–	5,045,000
Interest	4,818,816	4,627,116	191,700	4,818,816	–	4,921,569
Fiscal charges and other	7,613	7,138	475	7,613	–	7,978
Total expenditures	9,801,429	7,779,254	2,022,175	9,801,429	–	9,974,547
Net change in fund balances	$ 76,659	(140,487)	(31,238)	(171,725)	$ (248,384)	125,114
Fund balances						
Beginning of year		1,787,165	377,081	2,164,246		2,039,132
End of year		$ 1,646,678	$ 345,843	$ 1,992,521		$ 2,164,246

INDEPENDENT SCHOOL DISTRICT NO. 280

Internal Service Funds
Combining Statement of Net Position
as of June 30, 2025
(With Comparative Totals as of June 30, 2024)

	Medical Benefits Self-Insurance	Dental Benefits Self-Insurance	Totals 2025	Totals 2024
Assets				
Current assets				
Cash and temporary investments	$ 5,650,973	$ 44,664	$ 5,695,637	$ 5,924,134
Receivables				
Accounts	6,303	5,139	11,442	8,694
Total current assets	5,657,276	49,803	5,707,079	5,932,828
Liabilities				
Current liabilities				
Claims payable	614,979	29,992	644,971	563,450
Unearned revenue	1,146,094	59,024	1,205,118	1,106,792
Total current liabilities	1,761,073	89,016	1,850,089	1,670,242
Net position				
Unrestricted	$ 3,896,203	$ (39,213)	$ 3,856,990	$ 4,262,586

INDEPENDENT SCHOOL DISTRICT NO. 280

Internal Service Funds
Combining Statement of Revenue, Expenses, and Changes in Net Position
Year Ended June 30, 2025
(With Comparative Totals for the Year Ended June 30, 2024)

	Medical Benefits Self-Insurance	Dental Benefits Self-Insurance	Totals 2025	Totals 2024
Operating revenue				
Contributions from governmental funds	$ 8,000,256	$ 495,531	$ 8,495,787	$ 8,431,706
Operating expenses				
Medical benefit claims	8,599,954	–	8,599,954	7,742,515
Dental benefit claims	–	572,154	572,154	542,263
Total operating expenses	8,599,954	572,154	9,172,108	8,284,778
Operating income (loss)	(599,698)	(76,623)	(676,321)	146,928
Nonoperating revenue				
Investment earnings	267,008	3,717	270,725	294,258
Change in net position	(332,690)	(72,906)	(405,596)	441,186
Net position				
Beginning of year	4,228,893	33,693	4,262,586	3,821,400
End of year	$ 3,896,203	$ (39,213)	$ 3,856,990	$ 4,262,586

INDEPENDENT SCHOOL DISTRICT NO. 280

Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2025
(With Comparative Totals for the Year Ended June 30, 2024)

	Medical Benefits Self-Insurance	Dental Benefits Self-Insurance	Totals 2025	Totals 2024
Cash flows from operating activities				
Contributions from governmental funds	$ 8,096,107	$ 495,258	$ 8,591,365	$ 8,487,387
Payments for medical claims	(8,540,228)	–	(8,540,228)	(7,674,801)
Payments for dental claims	–	(550,359)	(550,359)	(547,154)
Net cash flows from operating activities	(444,121)	(55,101)	(499,222)	265,432
Cash flows from investing activities				
Investment income received	267,008	3,717	270,725	294,258
Net change in cash and cash equivalents	(177,113)	(51,384)	(228,497)	559,690
Cash and cash equivalents				
Beginning of year	5,828,086	96,048	5,924,134	5,364,444
End of year	$ 5,650,973	$ 44,664	$ 5,695,637	$ 5,924,134
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	$ (599,698)	$ (76,623)	$ (676,321)	$ 146,928
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Changes in assets and liabilities				
Accounts receivable	(963)	(1,785)	(2,748)	635
Prepaid items	–	–	–	7,059
Claims payable	59,726	21,795	81,521	62,823
Unearned revenue	96,814	1,512	98,326	47,987
Net cash flows from operating activities	$ (444,121)	$ (55,101)	$ (499,222)	$ 265,432

OTHER DISTRICT INFORMATION

(UNAUDITED)

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INDEPENDENT SCHOOL DISTRICT NO. 280

Government-Wide Revenue by Type
Last Ten Fiscal Years

Year Ended June 30,	Program Revenues		General Revenues			
	Charges for Services	Operating Grants and Contributions	Property Taxes	General Grants and Aids	Investment Earnings and Other	Total
2016	$ 1,584,189	$ 12,316,562	$ 18,231,651	$ 37,777,017	$ 1,245,057	$ 71,154,476
	2.2%	17.3%	25.6%	53.1%	1.8%	100.0%
2017	1,560,266	12,880,552	18,795,154	39,625,932	932,227	73,794,131
	2.1%	17.4%	25.5%	53.7%	1.3%	100.0%
2018	1,833,335	12,985,765	18,537,869	38,449,108	1,538,817	73,344,894
	2.5%	17.7%	25.3%	52.4%	2.1%	100.0%
2019	1,731,697	13,055,457	26,504,457	36,127,245	4,320,055	81,738,911
	2.1%	16.0%	32.4%	44.2%	5.3%	100.0%
2020	1,492,769	13,785,794	27,653,830	37,922,927	3,203,835	84,059,155
	1.8%	16.4%	32.9%	45.1%	3.8%	100.0%
2021	1,068,091	16,364,623	27,990,914	36,678,555	1,276,472	83,378,655
	1.3%	19.6%	33.6%	44.0%	1.5%	100.0%
2022	1,200,022	22,080,765	26,923,935	36,606,587	992,647	87,803,956
	1.4%	25.1%	30.7%	41.7%	1.1%	100.0%
2023	1,653,765	21,852,343	27,741,858	37,008,775	1,946,734	90,203,475
	1.8%	24.2%	30.8%	41.0%	2.2%	100.0%
2024	1,518,137	25,450,890	28,573,351	40,722,087	2,679,884	98,944,349
	1.5%	25.7%	28.9%	41.2%	2.7%	100.0%
2025	1,966,880	25,950,593	32,364,464	42,409,136	2,388,410	105,079,483
	1.9%	24.8%	30.8%	40.3%	2.2%	100.0%

INDEPENDENT SCHOOL DISTRICT NO. 280

Government-Wide Expenses by Program
Last Ten Fiscal Years

Year Ended June 30,	Administration	District Support Services	Elementary and Secondary Regular Instruction	Vocational Education Instruction	Special Education Instruction	Instructional Support Services	Pupil Support Services
2016	$ 2,441,557	$ 1,879,857	$ 28,500,351	$ 499,839	$ 12,410,065	$ 5,673,182	$ 5,619,303
	3.4%	2.6%	39.3%	0.7%	17.1%	7.8%	7.7%
2017	3,205,654	1,941,718	40,383,383	453,790	15,977,707	3,615,236	6,640,241
	3.7%	2.2%	46.1%	0.5%	18.2%	4.1%	7.6%
2018	3,226,510	2,209,014	35,798,892	537,777	15,041,531	3,927,678	6,395,379
	3.8%	2.6%	42.2%	0.6%	17.7%	4.6%	7.6%
2019	1,921,888	2,038,601	18,949,610	333,061	8,264,835	2,987,518	5,556,435
	3.3%	3.5%	32.6%	0.6%	14.2%	5.1%	9.6%
2020	2,926,141	2,157,245	29,846,895	466,338	12,729,667	3,858,263	6,280,289
	3.8%	2.8%	38.6%	0.6%	16.5%	5.0%	8.1%
2021	2,514,812	2,376,927	30,942,132	480,947	12,223,647	4,676,005	6,202,568
	3.2%	3.0%	39.0%	0.6%	15.4%	5.9%	7.8%
2022	2,190,166	2,545,834	28,224,658	765,380	12,065,196	5,255,569	9,689,308
	2.6%	3.0%	33.1%	0.9%	14.2%	6.2%	11.4%
2023	2,165,458	2,270,807	23,558,563	372,790	11,033,536	4,652,053	9,865,440
	2.8%	2.9%	30.2%	0.5%	14.2%	6.0%	12.7%
2024	3,038,597	3,296,305	30,519,272	791,215	14,859,387	4,400,471	11,044,254
	3.3%	3.6%	33.0%	0.8%	16.1%	4.7%	11.9%
2025	3,387,976	3,302,479	32,438,362	1,055,371	17,252,621	5,487,239	12,123,369
	3.4%	3.3%	32.6%	1.1%	17.4%	5.5%	12.2%

Note: The District began allocating all depreciation to the applicable program areas in 2020, thereby eliminating unallocated depreciation.

Sites and Buildings	Fiscal and Other Fixed Cost Programs	Food Service	Community Service	Unallocated Depreciation	Interest and Fiscal Charges	Total
$ 5,901,471	$ 268,482	$ 2,675,729	$ 1,519,388	$ 3,234,815	$ 1,903,059	$ 72,527,098
8.1%	0.4%	3.7%	2.1%	4.5%	2.6%	100.0%
5,733,901	248,327	2,771,245	1,668,349	3,235,338	1,766,334	87,641,223
6.5%	0.3%	3.2%	1.9%	3.7%	2.0%	100.0%
7,243,559	233,841	2,645,759	1,703,165	3,253,593	2,578,471	84,795,169
8.6%	0.3%	3.1%	2.0%	3.8%	3.1%	100.0%
5,757,551	223,275	2,657,883	1,454,964	3,284,068	4,687,319	58,117,008
9.9%	0.4%	4.6%	2.5%	5.6%	8.1%	100.0%
8,695,645	271,303	2,887,952	1,938,043	–	5,283,250	77,341,031
11.2%	0.4%	3.7%	2.5%	–	6.8%	100.0%
10,568,828	324,599	2,330,987	2,017,178	–	4,777,164	79,435,794
13.3%	0.4%	2.9%	2.5%	–	6.0%	100.0%
14,073,778	366,483	3,018,108	2,190,865	–	4,757,781	85,143,126
16.5%	0.4%	3.5%	2.6%	–	5.6%	100.0%
13,399,199	412,768	3,586,700	1,903,013	–	4,645,124	77,865,451
17.2%	0.5%	4.6%	2.4%	–	6.0%	100.0%
13,591,067	514,812	3,786,124	2,204,768	–	4,508,271	92,554,543
14.7%	0.5%	4.1%	2.4%	–	4.9%	100.0%
13,260,498	581,395	3,928,367	2,044,604	–	4,523,013	99,385,294
13.3%	0.6%	3.9%	2.1%	–	4.6%	100.0%

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INDEPENDENT SCHOOL DISTRICT NO. 280

General Fund Revenue by Source
Last Ten Fiscal Years

Year Ended June 30,	Local Property Tax Levies	State Revenue	Federal Revenue	Other Local and Miscellaneous	Total
2016	$ 12,969,947	$ 45,073,735	$ 2,051,552	$ 2,048,208	$ 62,143,442
	20.9%	72.5%	3.3%	3.3%	100.0%
2017	13,422,904	45,677,476	2,083,704	1,592,465	62,776,549
	21.4%	72.8%	3.3%	2.5%	100.0%
2018	13,100,376	46,142,115	2,251,487	1,533,633	63,027,611
	20.8%	73.2%	3.6%	2.4%	100.0%
2019	16,524,052	46,183,093	2,098,367	1,528,684	66,334,196
	24.9%	69.6%	3.2%	2.3%	100.0%
2020	18,018,703	45,674,571	2,834,496	1,390,374	67,918,144
	26.5%	67.3%	4.2%	2.0%	100.0%
2021	17,711,182	45,171,242	4,835,776	653,830	68,372,030
	25.9%	66.0%	7.1%	1.0%	100.0%
2022	17,296,011	46,153,497	8,551,970	992,495	72,993,973
	23.7%	63.2%	11.7%	1.4%	100.0%
2023	17,853,746	47,269,721	8,182,833	1,656,125	74,962,425
	23.8%	63.1%	10.9%	2.2%	100.0%
2024	18,257,791	55,361,384	5,361,721	2,941,802	81,922,698
	22.3%	67.6%	6.5%	3.6%	100.0%
2025	22,312,647	60,229,626	2,517,153	2,897,965	87,957,391
	25.4%	68.4%	2.9%	3.3%	100.0%

INDEPENDENT SCHOOL DISTRICT NO. 280

General Fund Expenditures by Program
Last Ten Fiscal Years

Year Ended June 30,	Administration	District Support Services	Elementary and Secondary Regular Instruction	Vocational Education Instruction	Special Education Instruction
2016	$ 2,531,424	$ 1,868,531	$ 27,838,034	$ 484,356	$ 12,232,161
	3.9%	2.9%	43.4%	0.8%	19.1%
2017	2,472,656	1,890,917	28,685,536	295,009	11,519,037
	4.0%	3.1%	46.5%	0.5%	18.7%
2018	2,690,786	2,282,534	26,702,012	439,099	11,823,370
	4.3%	3.7%	43.1%	0.7%	19.1%
2019	2,689,891	2,138,021	29,180,561	473,959	12,129,556
	4.2%	3.3%	45.2%	0.7%	18.8%
2020	2,773,580	2,214,339	28,172,567	446,106	12,252,919
	4.4%	3.5%	44.4%	0.7%	19.3%
2021	2,474,595	2,393,196	28,745,798	457,381	11,744,010
	3.8%	3.7%	44.0%	0.7%	18.0%
2022	2,574,656	2,633,934	30,187,624	785,186	12,629,929
	3.5%	3.6%	41.2%	1.1%	17.2%
2023	2,680,379	3,097,622	31,763,787	599,877	13,937,698
	3.5%	4.0%	40.8%	0.8%	17.9%
2024	2,973,074	3,265,363	32,461,209	839,649	15,720,800
	3.7%	4.0%	40.1%	1.0%	19.4%
2025	3,358,086	3,281,017	32,362,845	1,057,675	17,333,122
	4.0%	3.9%	38.4%	1.3%	20.6%

Instructional Support Services	Pupil Support Services	Sites and Buildings	Other	Total
$ 5,628,717	$ 5,650,890	$ 6,396,910	$ 1,557,185	$ 64,188,208
8.8%	8.8%	10.0%	2.3%	100.0%
2,935,556	6,107,461	6,221,688	1,555,329	61,683,189
4.8%	9.9%	10.1%	2.4%	100.0%
3,349,715	6,333,655	6,872,773	1,498,822	61,992,766
5.4%	10.2%	11.1%	2.4%	100.0%
3,756,365	6,313,381	6,458,926	1,456,153	64,596,813
5.8%	9.8%	10.0%	2.2%	100.0%
3,983,311	6,341,124	5,809,500	1,466,801	63,460,247
6.3%	10.0%	9.2%	2.2%	100.0%
4,551,070	6,489,250	7,765,869	673,056	65,294,225
7.0%	9.9%	11.9%	1.0%	100.0%
5,360,857	9,984,235	8,251,359	911,786	73,319,566
7.3%	13.6%	11.3%	1.2%	100.0%
5,115,499	11,080,061	8,376,766	998,564	77,650,253
6.6%	14.3%	10.8%	1.3%	100.0%
5,557,739	11,217,812	7,726,494	1,114,682	80,876,822
6.9%	13.9%	9.6%	1.4%	100.0%
5,175,348	12,397,284	8,147,259	1,102,074	84,214,710
6.1%	14.7%	9.7%	1.3%	100.0%

INDEPENDENT SCHOOL DISTRICT NO. 280

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

	Year Collectible	General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total All Funds
Levies					
	2016	$ 13,591,717	$ 433,925	$ 5,125,866	$ 19,151,508
	2017	13,295,212	454,869	5,191,980	18,942,061
	2018	16,506,195	465,023	9,556,851	26,528,069
	2019	18,046,456	465,989	9,321,120	27,833,565
	2020	17,525,262	473,804	9,806,268	27,805,334
	2021	16,986,279	462,275	9,246,302	26,694,856
	2022	17,853,657	488,001	9,394,321	27,735,979
	2023	17,984,566	505,494	10,069,209	28,559,269
	2024	22,708,648	488,099	9,798,640	32,995,387
	2025	23,702,491	466,369	10,048,110	34,216,970
Tax capacity rates					
	2016	15.664	1.023	12.084	28.771
	2017	14.988	0.972	11.094	27.054
	2018	16.168	0.969	19.913	37.050
	2019	15.586	0.845	16.900	33.331
	2020	14.846	0.821	16.991	32.658
	2021	14.494	0.763	15.260	30.517
	2022	13.907	0.731	14.070	28.708
	2023	12.644	0.681	13.565	26.890
	2024	13.054	0.643	12.907	26.604
	2025	13.005	0.613	13.206	26.824

Source: State of Minnesota School Tax Report

INDEPENDENT SCHOOL DISTRICT NO. 280

Tax Capacities
Last Ten Fiscal Years

For Taxes Collectible	Nonagricultural	Fiscal Disparities Contribution	Fiscal Disparities Distribution	Tax Increment	Total Tax Capacity
2016	$ 49,828,563	$ (7,775,655)	$ 5,480,389	$ (4,809,613)	$ 42,723,684
2017	53,877,113	(8,342,402)	6,063,378	(5,498,277)	46,099,812
2018	57,728,286	(8,277,082)	6,000,883	(5,852,405)	49,599,682
2019	62,741,676	(8,212,926)	6,544,357	(6,559,348)	54,513,759
2020	66,716,919	(9,279,808)	6,730,399	(6,770,124)	57,397,386
2021	71,067,212	(9,680,006)	7,086,490	(8,540,202)	59,933,494
2022	73,786,874	(10,375,715)	7,852,447	(4,966,175)	66,297,431
2023	82,364,218	(10,068,564)	7,236,222	(5,872,938)	73,658,938
2024	85,938,112	(10,439,649)	7,703,289	(6,395,756)	76,805,996
2025	83,185,127	(10,501,099)	9,376,617	(5,651,251)	76,409,394

Source: State of Minnesota School Tax Report

INDEPENDENT SCHOOL DISTRICT NO. 280

Property Tax Levies and Receivables
Last Ten Fiscal Years

For Taxes Collectible	Original Levy		
	Local Spread	Fiscal Disparities	Total Spread
2016	$ 16,814,889	$ 2,336,619	$ 19,151,508
2017	16,204,749	2,737,312	18,942,061
2018	24,099,392	2,428,677	26,528,069
2019	24,207,991	3,625,574	27,833,565
2020	24,410,184	3,395,150	27,805,334
2021	23,282,853	3,412,003	26,694,856
2022	24,278,547	3,457,432	27,735,979
2023	25,555,658	3,003,611	28,559,269
2024	30,033,626	2,961,761	32,995,387
2025	30,144,893	4,072,077	34,216,970

Note: Delinquent taxes receivable are written off after seven years.

Source: State of Minnesota School Tax Report

Uncollected Taxes Receivable as of June 30, 2025

Delinquent		Current	
Amount	Percent	Amount	Percent
$ –	– %	$ –	– %
–	–	–	–
–	–	–	–
(5,620)	(0.02)	–	–
10,713	0.04	–	–
14,378	0.05	–	–
20,400	0.07	–	–
48,983	0.17	–	–
171,883	0.52	–	–
–	–	17,219,460	50.32
$ 260,737		$ 17,219,460	

INDEPENDENT SCHOOL DISTRICT NO. 280

Student Enrollment
Last Ten Fiscal Years

Year Ended June 30,	Average Daily Membership (ADM) (for Students Served and Tuition Paid)					Total Pupil Units
	Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	
2016	46.44	367.65	2,136.43	1,813.32	4,363.84	4,726.49
2017	126.90	319.32	2,110.31	1,822.44	4,378.97	4,743.47
2018	143.24	343.47	2,006.61	1,866.58	4,359.90	4,733.18
2019	174.88	305.31	1,916.25	1,834.58	4,231.02	4,597.92
2020	182.32	284.97	1,827.48	1,900.34	4,195.11	4,575.16
2021	155.31	321.62	1,747.03	1,914.57	4,138.53	4,521.45
2022	142.46	293.22	1,736.66	1,929.93	4,102.27	4,488.26
2023	145.52	283.62	1,707.35	1,907.13	4,043.62	4,425.03
2024	139.01	320.24	1,685.83	1,890.82	4,035.90	4,414.08
2025	157.75	281.11	1,681.42	1,901.39	4,021.67	4,401.93

Note 1: Student enrollment for the most recent year is an estimate.

Note 2: ADM is weighted as follows in computing pupil units:

	Pre-Kindergarten	Half-Day Kindergarten	All-Day Kindergarten	Elementary	Secondary
All years presented	1.000	0.550	1.000	1.000	1.200

OTHER REQUIRED REPORTS

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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 and Management of
Independent School District No. 280
Richfield, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 280 (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 December 8, 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.

(continued)

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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 report is not suitable for any other purpose.

Respectfully submitted,



LB CARLSON, LLP
Minneapolis, Minnesota

December 8, 2025

LB | CARLSON

INDEPENDENT AUDITOR'S REPORT

ON MINNESOTA LEGAL COMPLIANCE

To the School Board and Management of
Independent School District No. 280
Richfield, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 280 (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 December 8, 2025.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, we noted that the District failed to comply with provisions of the claims and disbursements section of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters as described in the Schedule of Findings and Responses as finding 2025-001. Also, 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, miscellaneous provisions, and uniform financial accounting and reporting standards for Minnesota school districts (UFARS) sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, 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.

DISTRICT'S RESPONSE TO FINDING

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

(continued)

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PURPOSE OF THIS REPORT

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 report is not suitable for any other purpose.

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

December 8, 2025

INDEPENDENT SCHOOL DISTRICT NO. 280

Schedule of Findings and Responses
Year Ended June 30, 2025

A. FINANCIAL STATEMENT FINDINGS

None.

B. MINNESOTA LEGAL COMPLIANCE FINDINGS

2025-001 TIMELY PAYMENT OF CLAIMS

Criteria – Minnesota Statutes § 471.425, Subd. 2.

Condition – Minnesota Statutes require Independent School District No. 280 (the District) to pay each vendor obligation according to the terms of each contract or within 35 days after the receipt of the goods or services or the invoice for the goods or services, whichever is later. If such obligations are not paid within the appropriate time period, the District must pay interest on the unpaid obligations at the rate of 1.5 percent per month or part of a month. For 1 of 40 disbursements selected for testing, the District did not pay the obligation within the required time period, and did not pay interest on the unpaid obligation.

Questioned Costs – Not applicable.

Context – One of forty disbursements tested was not in compliance.

Repeat Finding – This is a current year finding.

Cause – An invoice mailed to a school building location during the summer did not get properly routed to the finance department in time for payment within the statutory 35-day time period.

Effect – The noncompliant claim was not paid within the 35-day period as required by Minnesota Statutes, nor was interest paid on the obligation.

Recommendation – We recommend that the District review procedures in place to ensure that all invoices are approved, processed, and paid within the statutory timeline.

View of Responsible Official and Planned Corrective Actions – The District agrees with the finding. District management will review vendor invoice approval and payment processes to ensure invoices are paid within statutory timelines in the future. The District has separately issued a Corrective Action Plan related to this finding.

INDEPENDENT SCHOOL DISTRICT NO. 280

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2025

		Audit	UFARS	Audit – UFARS
General Fund				
Total revenue		$ 87,957,391	$ 87,957,390	$ 1
Total expenditures		$ 84,214,710	$ 84,214,710	$ –
Nonspendable				
460	Nonspendable fund balance	$ 379,751	$ 379,751	$ –
Restricted				
401	Student activities	$ 97,586	$ 97,586	$ –
402	Scholarships	$ 461,948	$ 461,948	$ –
403	Staff development	$ –	$ –	$ –
407	Capital projects levy	$ 1,635,850	$ 1,635,850	$ –
408	Cooperative revenue	$ –	$ –	$ –
412	Literacy incentive aid	$ 92,476	$ 92,476	$ –
414	Operating debt	$ –	$ –	$ –
416	Levy reduction	$ –	$ –	$ –
417	Taconite building maintenance	$ –	$ –	$ –
420	American Indian education aid	$ –	$ –	$ –
424	Operating capital	$ 434,918	$ 434,918	$ –
426	$25 taconite	$ –	$ –	$ –
427	Disabled accessibility	$ –	$ –	$ –
428	Learning and development	$ –	$ –	$ –
434	Area learning center	$ 510,179	$ 510,179	$ –
435	Contracted alternative programs	$ –	$ –	$ –
436	State approved alternative program	$ –	$ –	$ –
437	Quality compensation	$ –	$ –	$ –
438	Gifted and talented	$ –	$ –	$ –
439	English learner	$ –	$ –	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
441	Basic skills programs	$ 434,811	$ 434,811	$ –
443	School library aid	$ –	$ –	$ –
448	Achievement and integration	$ –	$ –	$ –
449	Safe schools levy	$ –	$ –	$ –
451	QZAB payments	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
453	Unfunded severance and retirement levy	$ –	$ –	$ –
456	Literacy aid	$ 86,825	$ 86,825	$ –
457	Teacher compensation for READ Act training	$ 93,190	$ 93,190	$ –
459	Basic skills extended time	$ –	$ –	$ –
467	Long-term facilities maintenance	$ 977,084	$ 977,084	$ –
471	Student support personnel	$ –	$ –	$ –
472	Medical Assistance	$ 876,917	$ 876,917	$ –
464	Restricted fund balance	$ –	$ –	$ –
475	Title VII – impact aid	$ –	$ –	$ –
476	PILT	$ –	$ –	$ –
Committed				
418	Committed for separation	$ –	$ –	$ –
461	Committed fund balance	$ –	$ –	$ –
Assigned				
462	Assigned fund balance	$ 6,117,448	$ 6,117,448	$ –
Unassigned				
422	Unassigned fund balance	$ 10,230,817	$ 10,230,817	$ –
Food Service				
Total revenue		$ 3,754,394	$ 3,754,394	$ –
Total expenditures		$ 3,918,120	$ 3,918,120	$ –
Nonspendable				
460	Nonspendable fund balance	$ 40,728	$ 40,728	$ –
Restricted				
452	OPEB liability not in trust	$ –	$ –	$ –
464	Restricted fund balance	$ 737,821	$ 737,821	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Community Service				
Total revenue		$ 2,068,498	$ 2,068,499	$ (1)
Total expenditures		$ 2,046,680	$ 2,046,680	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
426	$25 taconite	$ –	$ –	$ –
431	Community education	$ (144,037)	$ (144,037)	$ –
432	ECFE	$ 111,932	$ 111,932	$ –
437	Quality compensation	$ –	$ –	$ –
440	Teacher development and evaluation	$ –	$ –	$ –
444	School readiness	$ 350,810	$ 350,810	$ –
447	Adult basic education	$ –	$ –	$ –
452	OPEB liability not in trust	$ –	$ –	$ –
456	Literacy aid	$ –	$ –	$ –
457	Teacher compensation for READ Act training	$ –	$ –	$ –
464	Restricted fund balance	$ 75,401	$ 75,401	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –

INDEPENDENT SCHOOL DISTRICT NO. 280

Uniform Financial Accounting and Reporting Standards
Compliance Table (continued)
June 30, 2025

		Audit	UFARS	Audit – UFARS
Building Construction				
Total revenue		$ 199,707	$ 199,707	$ –
Total expenditures		$ 1,886,621	$ 1,886,621	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
407	Capital projects levy	$ –	$ –	$ –
413	Projects funded by COP	$ –	$ –	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 2,474,196	$ 2,474,196	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Debt Service				
Total revenue		$ 7,638,767	$ 7,638,767	$ –
Total expenditures		$ 7,779,254	$ 7,779,254	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
433	Maximum effort loan	$ –	$ –	$ –
451	QZAB payments	$ –	$ –	$ –
467	Long-term facilities maintenance	$ –	$ –	$ –
464	Restricted fund balance	$ 1,646,678	$ 1,646,678	$ –
Unassigned				
463	Unassigned fund balance	$ –	$ –	$ –
Trust				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
Custodial				
Total revenue		$ 7,826	$ 7,826	$ –
Total expenditures		$ 10,537	$ 10,537	$ –
401	Student activities	$ –	$ –	$ –
402	Scholarships	$ 64,718	$ 64,718	$ –
448	Achievement and integration	$ –	$ –	$ –
464	Restricted fund balance	$ –	$ –	$ –
Internal Service				
Total revenue		$ 8,766,512	$ 8,766,512	$ –
Total expenditures		$ 9,172,108	$ 9,172,108	$ –
422	Net position	$ 3,856,990	$ 3,856,990	$ –
OPEB Revocable Trust Fund				
Total revenue		$ –	$ –	$ –
Total expenditures		$ –	$ –	$ –
422	Net position	$ –	$ –	$ –
OPEB Irrevocable Trust Fund				
Total revenue		$ 330,000	$ 330,000	$ –
Total expenditures		$ 463,966	$ 463,966	$ –
422	Net position	$ 7,043,644	$ 7,043,645	$ (1)
OPEB Debt Service Fund				
Total revenue		$ 1,990,937	$ 1,990,937	$ –
Total expenditures		$ 2,022,175	$ 2,022,175	$ –
Nonspendable				
460	Nonspendable fund balance	$ –	$ –	$ –
Restricted				
425	Bond refundings	$ –	$ –	$ –
464	Restricted fund balance	$ 345,843	$ 345,843	$ –

Note: Statutory restricted deficits, if any, are reported in unassigned fund balances in the financial statements in accordance with accounting principles generally accepted in the United States of America.

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Corrective Action Plans
Year Ended June 30, 2025

A. FINANCIAL STATEMENT FINDINGS

None.

B. MINNESOTA LEGAL COMPLIANCE FINDINGS

2025-001 TIMELY PAYMENT OF CLAIMS

Finding Summary

Minnesota Statutes require Independent School District No. 280 (the District) to pay each vendor obligation according to the terms of each contract or within 35 days after the receipt of the goods or services or the invoice for the goods or services, whichever is later. If such obligations are not paid within the appropriate time period, the District must pay interest on the unpaid obligations at the rate of 1.5 percent per month or part of a month. For 1 of 40 disbursements selected for testing, the District did not pay the obligation within the required time period, and did not pay interest on the unpaid obligation.

Corrective Action Plan

Actions Planned – District management will review its vendor invoice approval and payment processes, and recommunicate to all district employees involved in the procurement process the importance of approving and forwarding invoices to the finance department in a timely manner to ensure invoices are paid within statutory timelines in the future.

Official Responsible – The District's Director of Finance, Heidi Savatdy.

Planned Completion Date – June 30, 3026.

Disagreement With or Explanation of Finding – The District agrees with this finding.

Plan to Monitor – The District's Chief Administrative Officer, Craig Holje, will monitor the implementation of these corrective actions, and will ensure appropriate internal controls and procedures are updated and in place for future compliance.

NEW BUSINESS - FOR ACTION **Agenda Item VI.B.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Master Agreement with Management Team for Years 2025-2027

(Recommended by the superintendent)

It is recommended that the board of education approve the proposed master agreement with the Management Team for the years 2025-2027.

Background Information

(Prepared by Steve Unowsky)

The essential financial changes to the agreement include the following:

Base Salary and Benefit Summary

Year 1: July 1, 2025 – June 30, 2026

1. Base salary schedule increase of 2% for all team members
2. Market adjustment increase of 2% for all directors
3. Health insurance:
    a. Increase of $200/month ($1,600/month total) for District contribution toward family coverage

Year 2 - July 1, 2026 – June 30, 2027

1. Base salary schedule increase of 2% for all team members
2. Health insurance:
    a. Increase of $100/month ($1,700/month total) for District contribution toward family coverage
    b. Increase VEBA contribution by $250 annually for all plans
        i. Single plan to $1,500
        ii. Family plan to $1,750
3. Restructure of cabinet positions creating executive director roles

Language Items:

1. Replace leap year language with total number of work days
2. Stipend of $1,000 per month for cabinet-level duties assigned per agreement
3. Clarified language related to retirement benefits that were sunsetted
4. Bilingual stipend for district-identified positions

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RICHFIELD PUBLIC SCHOOLS

MANAGEMENT TEAM

HANDBOOK

~~2023~~2025-~~2025~~2027

TABLE OF CONTENTS

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			Page No.
Article I	**PURPOSE**		
	A.	Physical Examinations	1
	B.	Retirement	1
Article II	**SALARIES**		
	A.	Method of Salary Payment	1
	B.	Deductions	1
	C.	Incentive Pay	2
	D.	Leap Years	2
Article III	**BENEFITS**		
	A.	Holidays	2
	B.	Vacations	2
	C.	Tax Sheltered Annuities	3
	D.	Dental Insurance	3
	E.	Hospitalization-Major Medical	3
	F.	Term Life Insurance	6
	G.	Income Protection Plan	7
	H.	Worker's Compensation	8
	I.	Health and Accident Insurance for Retired Employees After Becoming Eligible for Medicare Coverage	8
	J.	Leaves	8
	K.	Automobile Mileage	10
	L.	Communications	10
	M.	Professional Dues	10
	N.	Retirement Incentive	10

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ARTICLE I

PURPOSE

The purpose of this handbook is to provide general, salary, and benefit information for administrators related to Management Team members and their employment.

A. Physical Examinations

Physical exams will be required of staff members upon request by the District when allowed by law. ~~–~~When so required, the District will pay the cost of the examination if the staff member obtains the examination at a ~~District designated~~District-designated facility using the District's physical examination form. ~~-~~The staff member will be reimbursed up to the amount paid by the District at its designated facility if the staff member obtains the physical exam at a facility other than that designated by the District and upon presentation of the completed physical exam form along with an itemized statement from the examining facility.

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~~B. Retirement~~

~~In the interest of a uniform policy applicable to all employees of this school district and in conformance with the provisions of the continuing contract law, the retirement age for all members of the staff shall be at the end of the fiscal year in which the member reaches the age of seventy (70) years, except as provided by federal legislation.~~

ARTICLE II

SALARIES

A. Method of Salary Payment

Members of the Management Team shall be paid twice each month, on the 5th and 20th.

B. Deductions

1. Compulsory Deductions

a. Federal withholding tax
b. Minnesota withholding tax
c. Retirement, social security, ~~and~~ Medicare, and Minnesota Paid Leave Law

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2. Voluntary Deductions

a. Annuities/403(b)/457
~~Savings bonds~~
b. Flexible benefit account

C. Incentive Pay

Management Team members will be eligible for performance incentive pay based on the attainment of pre-determined performance objectives and established criteria. ~~-~~The Superintendent of Schools shall, at the Superintendent's sole discretion, be authorized to award an amount of dollars equaling up to 6% of the employee's base salary on an annual basis.

D. ~~Leap Years~~Work Year

The annualized salary is based on a 260-day regular work year. In any year when the work calendar includes more than 260 scheduled workdays, each additional day shall be compensated on a pro-rata basis.~~During a calendar year in which there are 366 days (i.e., Leap Year), the employee will be paid for one (1) additional work day at his/her daily rate of pay. The daily rate of pay will be determined by dividing the employee's applicable base salary by 260. This payment will be included in the employee's salary on the payroll following February 29th during the Leap Year.~~

E. Longevity Increment

Beginning on July 1, 2024, individuals who have been a member of the Management Team for ten (10) or more years will receive an additional 2% increment added to their base salary.

ARTICLE III

BENEFITS

A. Holidays

Management Team members shall be granted thirteen (13) holidays as follows: Independence Day, Labor Day, Thanksgiving Day, Thanksgiving Friday, Two Winter Break Holidays, Two New Year's Holidays, Martin Luther King, Jr. Day, President's Day, Spring Holiday, Memorial Day and Juneteenth.

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B. Vacations

1. Paid vacation days are listed in the salary schedules at the end of this handbook. Unused vacation must be taken within six (6) months after the end of the contract year in which it is earned. -Management Team members shall have five (5) days of unpaid vacation available for use during the contract year. -Unpaid vacation is available on the same terms and conditions as paid vacation. -Paid vacation time will be used first unless the Management Team member specifically designates the use of unpaid vacation. -Unpaid vacation must be taken within the contract year to which it relates. -Unpaid vacation does not carry over to subsequent contract years.

2. The smallest unit of vacation that can be taken is one-half day. ~~-Normally the number of days taken individually shall not exceed one-fourth of earned vacation days.~~

3. If annual work calendars, as assigned by the Superintendent, require fewer vacation days, additional days will be paid on a pro rata basis.

C. Tax Deferred Programs

1. The District will contribute on a matching basis up to 4% of the administrator's salary to all Management Team members in accordance with the benefit program. -After the employee has completed ten (10) full years of continuous service for the District, the District will contribute on a matching basis up to 6% of the individual's salary. -In no event will the District's matching contribution exceed the amount allowed by Minn. Stat. 356.24 (as amended), or other applicable law.

2. All Management Team members who wish to enroll must complete the District form provided for this. -Entry can occur at any time.

3. Forms are not required the following year if no change in deduction is made.

4. Before completing the District form, arrangements must be made with the company of the employee's choice selected from those companies approved by the District.

~~5. Yearly tax deferred deductions and matching contributions cannot be withdrawn until the end of the fiscal year.~~

D. Dental Benefits Program

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The District will provide dental benefits for all members of the Management Team and their dependents. -The District will pay the total premium cost for the plan, based on a composite rate quotation, for all Management Team members selecting coverage.

A Management Team member who retires will be allowed to continue in the District Dental Benefits program. -The premium costs to the employee for this coverage shall be the same as if the individual were still on the staff. -This provision shall apply until the individual becomes eligible for Medicare benefits.

E. Medical Benefits Program

1. The District shall provide a medical benefits program that includes single and dependent. -The District will select the insurance carrier/plan administrator and policy after considering the recommendations of the Medical and Dental Benefits Committee.

2. Participation in the District medical benefits program is voluntary on the part of the employee. -No additional compensation will be made to those who choose not to accept any or all portions of the program.

3. The District shall offer at least one deductible plan coupled with a VEBA Trust. -Each employee who chooses to enroll in a deductible/VEBA plan shall receive a District contribution to a VEBA account set up for that employee. The following provisions shall apply to the deductible/VEBA plan offered by the District:

a. Single Coverage: –The District shall pay the full cost of the single premium or equivalent for the deductible plan. -For informational purposes only, this is the plan identified as Plan A during the ~~2023~~2025-~~2024~~ 2026 school year. -The District will make a $~~1,000~~ 1,250 annual contribution in ~~2023~~2025-~~2024~~ 2026 and a $~~1,250~~1,500 annual contribution in ~~2024~~2026-~~2025~~2027, paid semi-annually in July and January, to the employee's VEBA account.

b. Dependent Coverage: –As of July 1, ~~2023~~2025, the District shall pay $~~1,300~~1,600 monthly toward the cost of the dependent premium or equivalent for the deductible plan. -As of July 1, ~~2024~~2026, the District will pay $~~1,400~~1,700 monthly toward the cost of the dependent premium or equivalent for the deductible plan. The District will make a $~~1,250~~1,500 annual contribution in ~~2023~~2025-~~2024~~ 2026 and a $~~1,500~~1,750 annual contribution in

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~~2024~~2026-~~2025~~2027, paid semi-annually in July and January, to the employee's VEBA account.

In the event two ~~full time~~full-time employees are covered under one dependent policy, the maximum District premium payment will be the total cost of the dependent premium or equivalent for the high-deductible plan.~~-~~ The District will make a $~~1,250~~1,500 annual contribution in ~~2023~~2025-~~204~~ 2026 and a $~~1,500~~1,750 annual contribution in ~~2024~~2026-~~2025~~2027, paid on a semi-annual basis, to each employee's VEBA account who is covered under the same dependent policy.

c. The employer will contribute up to $6.00 per month to the VEBA trust for administrative fees for all individuals employed by the District and covered by this handbook at the time the administrative fee is due. Individuals not employed at the time of the administrative fee charge will have the fee deducted from the VEBA account.~~-~~

4. Post-retirement medical benefit for Management Team members hired into the Management Team prior to January 1, 2011 are as follows:

a. Management Team members hired on and after July 1, 2001 must have completed at least 10 years of employment as an administrator in the Richfield Public Schools and attain age 55 to be eligible for post-retirement medical benefits.

b. A member of the administrative staff who retires early and is at least~~at~~ age fifty-five (55) will be allowed to continue in the District Medical Benefits program. ~~-~~The District will pay toward the premium cost for this coverage, the same as if the individual were still on the staff. ~~-~~This provision shall apply until the individual reaches Medicare eligibility. ~~-~~The District will cover the cost of dependent coverage until the spouse reaches Medicare eligibility.

c. Management Team members are eligible to receive the Medicare Supplement herein provided, the cost to be borne by the District if you continue the above program until you reach Medicare eligibility. ~~-~~The employee's spouse also will be eligible to be included in the Medicare Supplement program at the time of Medicare eligibility if he/she is covered by this group plan until they reach Medicare eligibility or if the spouse maintained continuous coverage with another employer or plan prior to age 65 and coverage under the Richfield plan would constitute redundant

coverage. The cost of the Medicare Supplement, for the employee's spouse, will be borne by the District.

d. In the event of the employee's death while insured, the dependent coverage will continue while the current policy is in effect, until the end of three years after the employee's death, or earlier if that person marries or otherwise ceases to be an eligible dependent, or becomes insured under another plan of group insurance. At the end of the three-year period no further coverage will be available, except as is otherwise provided by state/federal law.

In the event of the employee's death while covered under the dental program, the dependent will be covered for a period of one year after the employee's death. After this period no further coverage will be available at District expense.

5. Management Team members hired into the Management Team after December 31, 2010, who were immediately previously employed by the District in a position that provided post-retirement medical benefits, shall retain eligibility for the post-retirement medical benefits provided under the contract in effect at the time of retirement applicable to their previous position.

6. For Management Team members employed after December 31, 2010, the District shall make an initial contribution of $5,000 for the employee to a post-employment premium health reimbursement arrangement ("HRA") sponsored by the District following completion of five consecutive years of service with the District ~~beginning with the July 1, 2012 plan year~~.

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At the time of the initial $5,000 contribution, the employee shall be 100% vested in the HRA account balance. The account balance shall be maintained in a trust established by the District for purposes including funding District HRA obligations. Thereafter, a $1,000 annual contribution shall be made for each complete year of service with the District; provided, however, that the District's contribution upon the completion of each five years of service interval will be $5,000, rather than $1,000. For example, the District's contributions will be as follows:

Consecutive Years Completed	HRA Contribution
5	$5,000
6	$1,000
7	$1,000
8	$1,000

9	$1,000
10	$5,000
11	$1,000
Etc.	

The District's HRA payments were changed for the 2019-20 school year. These changes will not be retroactive to previous years.

Contributions shall be made to the trust at the conclusion of the ~~service~~ fiscal year of service. For purposes of the initial contribution, a full year of service will be considered to have been earned if the initial employment was begun prior to January 1 of that fiscal year. Contributions shall only be made for complete years of service with the District except for the year in which the employee retires. For the year in which the employee retires, the contribution will be made on or before the date of retirement and shall be ~~$1,000~~ pro-rated for whole calendar months of service.

F. Term Life Insurance

1. Term Life insurance will be supplied by the District, at no cost to the Management Team member in an amount equal to three times the individual's basic annual salary on the date the insurance becomes effective, taken to the nearest multiple of $500 to a maximum of $300,000. A member of the Management Team who retires early will be allowed to continue in the life insurance program with full coverage until age 65 and with coverage in the amount of ~~Sixty~~sixty-five percent of ~~the life insurance program will be continued~~full coverage until age 70. The premium costs to the administrator for this coverage shall be the same as if the individual were still on the staff.

2. If the employee's salary changes, the amount of the insurance shall be redetermined as of the date such change is made.

3. No increase in amount of insurance shall become effective if an employee is away from work due to disability.

4. There shall be no decrease in amount of insurance due to decrease in salary.

5. The Human Resources Department will provide proper forms on request of a spouse in the event of death while still employed.

6. The following supplemental life insurance is made available to the Management Team member in addition to the insurance above. Full cost for supplemental life insurance shall be paid by the Management Team member at the current coverage rates.

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a. Supplemental Life

Coverage Amount
$ 25,000
$ 50,000
$ 75,000

b. Dependent Life Insurance

~~Wife or husband~~Spouse	$ 5,000
Child - 14 days but less than 6 months	$ 200
6 months but less than 21 years (to 25 if full time student)	$ 2,000

G. Income Protection Plan

1. The District shall make available to all Management Team members a Long-Term Disability (LTD) insurance program. ~~-~~Benefits shall begin after the seventy-eighth (78) calendar day of total disability.

2. The amount of the monthly income benefit shall be at a minimum seventy percent (70%) of the scheduled salary, less any amounts collectible under Worker's Compensation, the Teacher's Retirement Association Plan, and State Disability benefits law and the full disability benefit of Social Security.

3. The District will pay the cost of the Long-Term Disability Insurance for each participant.

4. For illness or accidents where absences are expected to continue for more than 78 calendar days, please contact the Human Resources Office within 30 days. ~~-~~A claim form will be initiated, a portion to be completed by the employee and a portion to be completed by the employee's medical provider. ~~-~~The medical provider will mail the completed form directly to the insurance carrier.

5. Income protection insurance will be canceled upon termination of employment or on reaching the age of 70.

6. For Management Team members on Long~~-~~Term Disability on the date of ratification of the Management Team handbook, the District will pay the total premium amounts for medical and dental benefits coverage in place

at the time of disability, for those individuals on ~~long term~~long-term disability, until the individual becomes eligible for Medicare coverage.

For Management Team members who go on Long-Term Disability after July 1, 2005, the District will pay the same insurance benefit contribution toward the premium amounts of medical and dental benefits coverage as if the individual were actively employed, for a period of 24 months. ~~-~~After the 24th month on long-term disability, the district contribution toward the health benefit premium shall equal the cost of the single premium for the high-deductible medical benefit plan and premium for the dental benefit plan until the individual becomes eligible for Medicare or Medicaid benefits.

H. Worker's Compensation

1. All employees are covered by Worker's Compensation according to the law of the State for injuries sustained in the course of employment, if injuries require the care of a medical provider.

2. All injuries should be reported immediately on the proper forms available in the District Office.

3. On approved claims, all medical providers and hospital expenses will be paid. ~~-~~In addition, compensation for loss of time will be paid at the rate established by the State after a three-day waiting period. ~~-~~Full salary will be paid, if sufficient sick leave has accumulated. ~~-~~Deduction, for the amount paid by the insurance company, will be made from ~~your~~ the employee's salary and a deduction from accumulated sick leave will be made on a prorated basis.

I. Health and Accident Insurance for Retired Employees After Becoming Eligible for Medicare ~~Eligibility~~Coverage

1. In accordance with the provisions of Article III, Section E.4, a supplement to Medicare will be supplied to Management Team members hired into the Management Team prior to January 1, 2011 at Medicare eligibility with the cost to be borne by the District, if ~~your~~ their present coverage is in effect until that time. ~~-~~On retirement at the time of Medicare eligibility, ~~your~~ an employee's regular group health and accident coverage will be changed to Medicare supplement coverage.

2. Management Team members hired into the Management Team prior to January 1, 2011 who are eligible for Medicare may continue the health and accident coverage for their spouse until the spouse is eligible for Medicare ~~eligibility~~, providing the spouse has already reached the age of 55 and providing ~~he/she~~ they are~~is~~ at that time covered under the group

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policy. -This cost will be borne by the District. -A Medicare supplement is available to the spouse after ~~he/she~~they reach~~es~~ Medicare eligibility.- If this coverage is selected, the ~~district~~ District will pay the full cost of the spouse's Medicare supplement.

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J. Leaves

1. Sick Leave

a. Sick leave allowance of thirteen (13) days per year, accumulative, shall be allowed for ~~full time~~full-time members of the Management Team.

b. In cases of extended illness, the fitness of the employee for the performance of duties shall be determined by a competent medical provider.

c. Days of sick leave shall be credited in July when the fiscal year starts.

d. Employees will have access to an electronic record of ~~his/her~~their accumulated balance of sick leave.

2. Disaster Leave

Additional sick leave benefits shall be granted to any Management Team member who has exhausted accumulated sick leave benefits, if such Management Team member has been continuously disabled and unable to work for a period of 30 or more consecutive duty days, as certified by a medical provider. -Disaster leave benefits shall commence as of the duty day immediately following the last day of regular sick leave payment. -Disaster leave benefits shall continue only for the period during which the Management Team member remains continuously disabled and unable to work and shall cease on the 78th calendar day of total disability.

3. Personal Leave

Up to six (6) days of earned sick leave per year may be used for:

a. Death of a relative or friend.- If needed for these purposes, the District may grant up to six (6) additional days of personal leave not used in the previous two (2) years with deduction from accumulated sick leave.- Such additional leave must be requested

in writing and must receive written approval in advance from the Human Resources Office.

b. One day of earned sick leave may be used for a personal emergency or calamity. -Upon returning to work, notification in writing shall be given to the appropriate person describing the nature of the emergency or calamity which transpired, unless the the requirement of such documentation is prohibited by Minnesota's Earned Sick and Safe Time (ESST) law.

Weather conditions may constitute a legitimate calamity day providing that every reasonable effort has been made by the Management Team member to get to work.

Nothing in this provision prohibits a Management Team member from taking leave in accordance with the ESST law.

c. Absence with pay may be allowed for a required appearance in court, tax audit, adoption, college or a university examination or graduation. -Absence with pay may also be allowed for marriages or graduations in the immediate family (including nieces and nephews) that require travel or must be attended during the school day. -A request for leave in this ~~Division~~ division must be submitted to the Human Resources Office in advance. Nothing in this paragraph prohibits a Management Team member from taking leave in accordance with the ESST law.

d. ~~Yom Kippur, Rosh Hashanah, Christmas and Good Friday,~~Religious holidays, when they fall on a regularly scheduled work day, will each be considered a day deductible from personal leave for Management Team members who desire to observe said days. -A request for leave in this ~~Division~~ division must be submitted to the Human Resources Office and approved in advance.

e. Each regularly employed Management Team member may be granted two (2) days of their personal leave per year to handle important personal matters at the Management Team members' own discretion. -Requests for such leave must be made to the Human Resources Office at least two (2) days in advance. -Priority will be given to individuals who have not used this provision in the past, providing the request is made at least 4 weeks in advance. Only one day per year may be used to extend a break in the school calendar.

K. Automobile Mileage

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The District shall reimburse Management Team members for job-related use of the employee's personal vehicle at the Internal Revenue Service mileage rate.

L. Communications

For Management Team members who are required by the district to carry a cell phone, the District, at its discretion will either provide a cell phone to be used exclusively for ~~work related~~work-related purposes or a stipend as follows:

Voice only access - $35 per month
Voice and data access - $70 per month

M. Professional Dues

The District will provide Management Team members with up to $3,000 annually for professional organization membership fees, conferences and workshop registration and travel, or college tuition. –Such expenses must receive pre-approval and include satisfactory completion of any coursework. -Management Team members may accumulate up to $9,000 to be used for these professional development activities.

N. Retirement Incentive

1. a. Members of the Management Team who have completed at least fifteen (15) years of employment as an administrator with the Richfield Public Schools or 20 years as an employee of the Richfield Public Schools of which 10 years is as an administrator and who are at least age 55 shall be eligible for severance pay according to the following provision.

15 or more years in Richfield 50% of annual salary

b. Members of the Management Team who are not eligible for 1.a of this section but are at least age 62 and have completed at least twelve (12) years of employment as an administrator with the Richfield Public Schools shall be eligible for severance pay according to the following provision.

13 or more years in Richfield 40% of annual salary

2. Members of the Management Team shall be eligible for additional severance pay equal to six (6) days of accumulated sick leave for each year of service as an employee in the Richfield Public Schools.

Commencing at the conclusion of school year 2001-02, members of the Management Team who are at least age 55 and with at least one year as an administrator in the Richfield Public Schools shall be eligible for

severance pay equal to six (6) days of accumulated sick leave for each year of service as an employee in the Richfield Public Schools.

3. The payment will be the sum of the applicable amounts determined by the provisions of both 1. and 2. above, with the total amount not to exceed the annual salary.

4. The annual salary shall be based on the last contract between the employee and the Richfield Public Schools for a fiscal year in which salary is paid. The daily rate of pay shall be computed by dividing the annual salary by 260 days.

5. The notice of retirement must be given in writing to the Board of Education no later than 90 calendar days prior to the date the retirement is to be effective.

6. To the fullest extent permissible under applicable law, severance pay shall be made in a single payment.

The full amount of severance pay a retiring employee is eligible to receive herein shall be contributed into a 403b supplemental retirement account established by the employee, exclusively for the purpose of receiving such payment (the "Severance 403b"). Such a contribution shall be consistent with the applicable IRS rules on annual additions to tax-deferred accounts. The employee will not receive any direct payment from the school district for severance pay.

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In the event the severance pay calculated above exceeds the maximum annual contributions permitted under the applicable IRS rules, the excess severance pay shall be contributed to the Severance 403b after January 1st of the year following the year of retirement, and for up to four calendar years thereafter, if necessary.

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Each year, prior to any contribution, the employee shall provide verification of the amount that may be contributed to the Severance 403(b) without exceeding the applicable IRS limits on annual additions to tax-deferred accounts. Upon request by the employee, the school district shall provide a summary of the employee's salary reduction and the school district's matching contributions for the year of proposed retirement (i.e., the year of the proposed severance contribution).

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7. If the retiree dies before all or a portion of the severance pay has been disbursed the unpaid balance shall be paid to a named beneficiary, or in the event no beneficiary has been named, to the estate of the deceased.

Severance pay is considered earned only after the employee completes active employment through the ~~Board~~ board-approved retirement date.

8. A Management Team member who ~~was hired on or before June 30, 2001,~~ was serving on the Management Team prior to January 1, 2011, and has completed (1) at least 15 years as an administrator with Richfield Public Schools or (2) at least 20 years with Richfield Public Schools and at least 10 years as an administrator, making him/her eligible for both the severance and retirement benefits contained in Article III.E.4 and Article III.N based on years of service in the District but is laid off or terminated for reasons other than those articulated in MS 122A.40, Sub 13 will be eligible for the retirement and severance benefits specified in Article III.D, Article III.E.4, Article III.F, Article III.I, and Article III.N of this handbook.

O. Bilingual Stipend

Effective July 1, 2025, employees who are working in positions for which the District indicates a need or preference for a bilingual proficiency and determined by the District to be bilingually fluent in a District identified language area will receive an additional annual stipend of $2,000.00. The stipend is subject to renewal or nonrenewal for the District on an annual basis.

P. Stipend for Cabinet-Level Duties

~~8.~~ Management Team members may be selected at the discretion of the Superintendent to receive a $1,000.00 per month stipend for taking on additional cabinet-level duties. While added responsibilities are a common expectation for Management Team members, this stipend can only be predetermined by the Superintendent and assigned per agreement with the Management Team member for duties that have typically been completed at the cabinet level.

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RICHFIELD PUBLIC SCHOOLS
MANAGEMENT TEAM SALARIES ~~2023~~2025-~~2024~~2026

Position	Salary			Vacation Days	
~~Assistant Superintendent~~	~~$168,617~~	-	~~$187,352~~	~~25~~	**Formatted:** Font: Times New Roman
~~Chief Human Resources and Admin.~~Senior Executive Officer	$~~177,198~~187,971	-	$~~196,886~~208,857	25	**Formatted:** Font: Times New Roman
~~Executive Director of Special Programs~~	~~$168,617~~	-	~~$187,352~~	~~25~~	**Formatted:** Font: Times New Roman
Senior High Principal	$~~156,089~~165,579	-	$~~173,432~~183,977	25	**Formatted:** Font: Times New Roman
Senior High Assistant Principal	$~~136,632~~144,940	-	$~~151,813~~161,044	25	**Formatted:** Font: Times New Roman
Athletic Director	$~~115,571~~125,001	-	$~~128,412~~138,890	25	**Formatted:** Font: Times New Roman
Middle School Principal	$~~150,270~~159,407	-	$~~166,967~~177,119	25	**Formatted:** Font: Times New Roman
Middle School Assistant Principal	$~~131,445~~139,437	-	$~~146,050~~154,930	25	**Formatted:** Font: Times New Roman
Elementary School Principal	$~~145,289~~154,123	-	$~~161,433~~171,248	25	**Formatted:** Font: Times New Roman
Elementary School Assistant Principal	$~~124,974~~132,572	-	$~~138,860~~147,302	25	**Formatted:** Font: Times New Roman
Directors of Curricular Learning	$~~124,974~~135,172	-	$~~138,860~~150,191	25	**Formatted:** Font: Times New Roman
Director of Community Education	$~~124,974~~135,172	-	$~~138,860~~150,191	25	**Formatted:** Font: Times New Roman
Director of Finance	$~~124,974~~135,172	-	$~~138,860~~150,191	25	**Formatted:** Font: Times New Roman

Director of Human Resources	~~$124,974~~135,172 - ~~$138,860~~150,191	25	Formatted: Font: Times New Roman
Director of MLL and RCEP	~~$124,974~~135,172 - ~~$138,860~~150,191	25	Formatted: Font: Times New Roman
Director of Special Education	~~$124,974~~135,172 - ~~$138,860~~150,191	25	Formatted: Font: Times New Roman
Director of Student Services	~~$124,974~~135,172 - ~~$138,860~~150,191	25	Formatted: Font: Times New Roman
Director of Technology	~~$124,974~~135,172 - ~~$138,860~~150,191	25	Formatted: Font: Times New Roman
~~Director of Extended Learning~~	~~$124,974 - $138,860~~	~~25~~	Formatted: Font: Times New Roman
Director of Facilities and Transportation	~~$115,571~~120,193 - ~~$128,412~~133,548	25	Formatted: Font: Times New Roman
Director of Food and Nutrition	~~$115,571~~125,001 - ~~$128,412~~138,890	25	Formatted: Font: Times New Roman
Director of Marketing and Communications	~~$115,571~~125,001 - ~~$128,412~~138,890	25	Formatted: Font: Times New Roman
~~Special Education Supervisor~~	~~$115,571 - $128,412~~	~~25~~	Formatted: Font: Times New Roman

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Note: Minimum to maximum salary range consists of five (5) steps at 90%; 92%; 94%; 97%; and 100%

RICHFIELD PUBLIC SCHOOLS
MANAGEMENT TEAM SALARIES ~~2024~~2026-~~2025~~2027

Position	Salary	Vacation Days	Formatted Table
Assistant Superintendent	~~$175,361~~191,731 - ~~$194,846~~213,034	25	Formatted: Font: Times New Roman
~~Chief Human Resources and Admin. Officer~~	~~$184,286 - $204,762~~	~~25~~	Formatted: Font: Times New Roman
Executive Director~~ of Special Programs~~	~~$175,361~~165,743 - ~~$194,846~~184,159	25	Formatted: Font: Times New Roman
Senior High Principal	~~$162,333~~168,891 - ~~$180,370~~187,657	25	Formatted: Font: Times New Roman
Senior High Assistant Principal	~~$142,097~~147,839 - ~~$157,886~~164,265	25	Formatted: Font: Times New Roman
~~Athletic Director~~	~~$120,193 - $133,548~~	~~25~~	Formatted: Font: Times New Roman
Middle School Principal	~~$156,281~~162,595 - ~~$173,646~~180,661	25	Formatted: Font: Times New Roman
Middle School Assistant Principal	~~$136,703~~142,226 - ~~$151,892~~158,029	25	Formatted: Font: Times New Roman
Elementary School Principal	~~$151,101~~157,206 - ~~$167,890~~174,673	25	Formatted: Font: Times New Roman
Elementary School Assistant Principal	~~$129,973~~135,223 - ~~$144,414~~150,248	25	Formatted: Font: Times New Roman

Director Level 1	$137,876	-	$153,195	25
Director Level 2	$127,501	-	$141,668	25
~~Directors of Curricular Learning~~	~~$129,973~~	~~-~~	~~$144,414~~	~~25~~
~~Director of Community Education~~	~~$129,973~~	~~-~~	~~$144,414~~	~~25~~
~~Director of Finance~~	~~$129,973~~	~~-~~	~~$144,414~~	~~25~~
~~Director of Human Resources~~	~~$129,973~~	~~-~~	~~$144,414~~	~~25~~
~~Director of MLL and RCEP~~	~~$129,973~~	~~-~~	~~$144,414~~	~~25~~
~~Director of Special Education~~	~~$129,973~~	~~-~~	~~$144,414~~	~~25~~
~~Director of Student Services~~	~~$129,973~~	~~-~~	~~$144,414~~	~~25~~
~~Director of Technology~~	~~$129,973~~	~~-~~	~~$144,414~~	~~25~~
~~Director of Extended Learning~~	~~$129,973~~	~~-~~	~~$144,414~~	~~25~~
~~Director of Facilities and Transportation~~	~~$120,193~~	~~-~~	~~$133,548~~	~~25~~
~~Director of Food and Nutrition~~	~~$120,193~~	~~-~~	~~$133,548~~	~~25~~
~~Director of Marketing and Communications~~	~~$120,193~~	~~-~~	~~$133,548~~	~~25~~
~~Special Education Supervisor~~	~~$120,193~~	~~-~~	~~$133,548~~	~~25~~

Note: Minimum to maximum salary range consists of five (5) steps at 90%; 92%; 94%; 97%; and 100%

Executive Director includes: E.D. of Teaching & Learning, E.D. of Special Programs, E.D. of Student Services, E.D. of Business Services.

Director Level 1 includes: Director of Secondary Education, Director of Technology, Director of Special Education, Director of Community Education, Director of Finance, Director of Human Resources.

Director Level 2 includes: Director of Athletics & Activities, Director of Nutrition Services, Director of Marketing & Communications.

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NEW BUSINESS - FOR ACTION **Agenda Item VI.C.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Master Agreement with Classified Management Team for Years 2025-2027

(Recommended by the superintendent)

That the board of education approve the proposed master agreement with the Classified Management Team for the years 2025-2027.

Background Information

(Prepared by Steve Unowsky)

The essential financial changes to the agreement include the following:

Base Salary and Benefit Summary

Year 1 - July 1, 2025 – June 30, 2026

1. Base salary schedule increase of 2% for all team members
2. Market adjustment for certain positions
3. Health insurance:
    a. Increase of $200/month ($1,600/month total) for District contribution toward family coverage

Year 2 - July 1, 2026 – June 30, 2027

1. Base salary schedule increase of 2% for all team members
2. Health insurance:
    a. Increase of $100/month ($1,700/month total) for District contribution toward family coverage
    b. Increase VEBA contribution by $250 annually for all plans
        i. Single plan to $1,500
        ii. Family plan to $1,750

Language Items:

1. Replace leap year language with total number of work days
2. Bilingual stipend for district-identified positions

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RICHFIELD PUBLIC SCHOOLS

CLASSIFIED

MANAGEMENT TEAM

HANDBOOK

~~2023~~2025-~~2025~~2027

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TABLE OF CONTENTS

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			Page No.
Article I	**PURPOSE**		1
Article II	**SALARIES**		
	A.	Method of Salary Payment	1
	B.	Deductions	1
	C.	Incentive Pay	2
	D.	Leap Years	2
Article III	**BENEFITS**		
	A.	Holidays	2
	B.	Vacations	2
	C.	Tax Deferred Programs	3
	D.	Dental Benefits Program	3
	E.	Medical Benefits Program	3
	F.	Term Life Insurance	6
	G.	Income Protection Plan	7
	H.	Worker's Compensation	8
	I.	Health and Accident Insurance for Retired Employees After Becoming Eligible for Medicare Coverage	8
	J.	Leaves	8
	K.	Communications	10
	L.	Staff Development	10
	M.	Retirement Incentives	11

ARTICLE I

PURPOSE

The purpose of this handbook is to provide information related to the Classified Management Team.

A. Physical Examinations

Physical exams will be required of staff members upon request by the District when allowed by law. ~~–~~When so required, the District will pay the cost of the examination if the staff member obtains the examination at a ~~District designated~~District-designated facility using the District's physical examination form. ~~-~~The staff member will be reimbursed up to the amount paid by the District at its designated facility if the staff member obtains the physical exam at a facility other than that designated by the District and upon presentation of the completed physical exam form along with an itemized statement from the examining facility.

~~B. Retirement~~

~~In the interest of a uniform policy applicable to all employees of this school district and in conformance with the provisions of the continuing contract law, the retirement age for all members of the staff shall be at the end of the fiscal year in which the member reaches the age of seventy (70) years, except as provided by federal legislation.~~

ARTICLE II

SALARIES

A. Method of Salary Payment

Members of the Classified Management Team shall be paid twice each month, on the 5th and 20th.

B. Deductions

1. Compulsory Deductions

a. Federal withholding tax
b. Minnesota withholding tax
c. Retirement, social security, ~~and~~ Medicare, and Minnesota Paid Leave Law

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2. Voluntary Deductions

a. Annuities/403(b)/457

~~b. Savings bonds~~

~~c.~~b. Flexible benefit account

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C. Incentive Pay

Classified Management Team members will be eligible for performance incentive pay based on the attainment of pre-determined district goals and individual performance objectives. ~~-~~The Superintendent of Schools shall, at the Superintendent's sole discretion, be authorized to award an amount of dollars equaling up to 4% of the employee's base salary on an annual basis.

D. ~~Leap Years~~Work Year

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The annualized salary is based on a 260-day regular work year. In any year when the work calendar includes more than 260 scheduled workdays, each additional day shall be compensated on a pro-rata basis.~~During a calendar year in which there are 366 days (i.e., Leap Year), the employee will be paid for one (1) additional work day at his/her daily rate of pay. The daily rate of pay will be determined by dividing the employee's applicable base salary by 260. This payment will be included in the employee's salary on the payroll following February 29th during the Leap Year.~~

E. Longevity Increment

Beginning on July 1, 2024, individuals who have been a member of the Classified Management Team for ten (10) or more years will receive an additional 2% increment added to their base salary.

ARTICLE III

BENEFITS

A. Holidays

Classified Management Team members shall be granted thirteen (13) holidays as follows: Independence Day, Labor Day, Thanksgiving Day, Thanksgiving Friday, Two Winter Break Holidays, Two New Year's Holidays, Martin Luther King, Jr. Day, President's Day, Spring Holiday, Memorial Day and Juneteenth.

B. Vacations

1. Paid vacation days are listed in the salary schedules at the end of this handbook. Unused vacation must be taken within six (6) months after the end of the contract year in which it is earned. Classified Management Team members shall have five (5) days of unpaid vacation available for use during the contract year. Unpaid vacation is available on the same terms and conditions as paid vacation. Paid vacation time will be used first unless the Classified Management Team member specifically designates the use of unpaid vacation. Unpaid vacation must be taken within the contract year to which it relates. Unpaid vacation does not carry over to subsequent contract years.

2. The smallest unit of vacation that can be taken is one-half day. ~~Normally the number of days taken individually shall not exceed one-fourth of earned vacation days.~~

3. If annual work calendars, as assigned by the Superintendent, require fewer vacation days, additional days will be paid on a pro rata basis.

C. Tax Deferred Programs

1. The District will contribute on a matching basis up to 4% of the individual's salary to all Classified Management Team members in accordance with the ~~tax deferred~~tax-deferred program. After the employee has completed ten (10) full years of continuous service for the District, the District will contribute on a matching basis up to 6% of the individual's salary. In no event will the District's matching contribution exceed the amount allowed by Minn. Stat. 356.24 (as amended), or other applicable law.

2. All individuals who wish to enroll must complete the District form provided for this purpose.

3. Forms are not required the following year if no change in deduction is made. Entry can occur at any time.

4. Before completing the District form, arrangements must be made with the company of the employee's choice selected from those companies approved by the District.

~~5. Yearly tax deferred deductions and matching contributions cannot be withdrawn until the end of the fiscal year.~~

D. Dental Benefits Program

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1. The District will provide a dental benefits program for all Classified Management Team members and their dependents. The District will pay the total premium cost for the plan based on a composite rate quotation, for all Classified Management Team members selecting coverage.

2. A Classified Management Team member who retires ~~early~~ will be allowed to continue in the District Dental Benefits program. The premium costs to the employee for this coverage shall be the same as if the individual were still on the staff. This provision shall apply until the individual becomes eligible for Medicare benefits ~~or reaches age sixty-five (65).~~.

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E. Medical Benefits Program

1. The District shall provide a medical benefits program that includes single and dependent coverage~~.~~. The District will select the insurance carrier/plan administrator and policy after considering the recommendations of the Medical and Dental Benefits Committee.

2. Participation in the District~~-~~ medical benefits program is voluntary on the part of the employee. No additional compensation will be made to those who choose not to accept any or all portions of the program.

3. The District shall offer at least one deductible~~-~~ medical benefit plan coupled with a VEBA Trust~~.~~. Each employee who chooses to enroll in a deductible/VEBA plan shall receive a District contribution to a VEBA account set up for that employee. The following provisions shall apply to the deductible/VEBA plan offered by the District:

   a. Single Coverage: The District shall pay the full cost of the single premium or equivalent for the deductible plan. For informational purposes only, this is the plan identified as Plan A during the ~~2023~~2025~~-2024~~ 2026 school year. The District will make a $~~1,000~~1,250 annual contribution in ~~2023~~2025~~-2024~~ 2026 and a $~~1,250~~1,500 annual contribution in ~~2024~~2026~~-2025~~2027, paid semi-annually in July and January, to the employee's VEBA account.

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   b. Dependent Coverage: As of July 1, ~~2023~~2025, the District shall pay $~~1,300~~1,600 monthly toward the cost of the dependent premium or equivalent for the deductible plan. As of July 1, ~~2024~~2026, the District will pay $~~1,400~~1,700 monthly toward the cost of the dependent premium or equivalent for the deductible plan. The District will make a $~~1,250~~1,500 annual contribution in ~~2023~~2025~~-2024~~ 2026 and a $~~1,500~~1,750 annual contribution in

~~2024~~2026-~~2025~~2027, paid semi-annually in July and January, to the employee's VEBA account.

In the event two ~~full time~~full-time employees are covered under one dependent policy, the maximum District premium payment will be the total cost of the dependent premium or equivalent for the high-deductible plan. -The District will make a $~~1,250~~1,500 annual contribution in ~~2023~~2025-~~204~~ 2026 and a $~~1,500~~1,750 annual contribution in 2026~~4~~-~~2025~~2027, paid on a semi-annual basis, to each employee's VEBA account who is covered under the same dependent policy.

c. The employer will contribute up to $6.00 per month to the VEBA trust for administrative fees for all individuals employed by the District and covered by this handbook at the time the administrative fee is due. Individuals not employed at the time of the administrative fee charge will have the fee deducted from the VEBA account.

4. Post-retirement medical benefit for Classified Management Team members hired into the Classified Management Team before January 1, 2011 are as follows:

a. Classified Management Team members hired on and after July 1, 2001 must have completed at least 10 years of employment as a Classified Management Team member in the Richfield Public Schools and attain age 55 to be eligible for post-retirement medical benefits.

b. A member of the Classified Management Team who retires early and is at least~~at~~ age fifty-five (55) will be allowed to continue in the District Medical Benefits program. -The District will pay toward the premium cost for this coverage, the same as if the individual were still on the staff. -This provision shall apply until the individual reaches Medicare eligibility. -The District will cover the cost of dependent coverage until the spouse reaches Medicare eligibility.

c. Classified Management Team members are eligible to receive the Medicare Supplement herein provided, the cost to be borne by the District if the Classified Management Team member continues the above program until Medicare eligibility. -The employee's spouse will also be eligible to be included in the Medicare Supplement program upon attainment of Medicare eligibility if he/she is covered by this group plan until reaching Medicare eligibility or if the spouse maintained continuous coverage with another employer or plan prior to age 65 and coverage under the Richfield plan

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would constitute redundant coverage. -The cost of the Medicare Supplement, for the employee's spouse, will be borne by the District.

d. In the event of the employee's death while insured, dependent coverage will continue while the current policy is in effect, until the end of three years after the employee's death, or earlier if that person marries or otherwise ceases to be an eligible dependent, or becomes insured under another plan of group insurance. -At the end of the ~~three year period~~three-year period, no further coverage will be available.

In the event of the employee's death while covered under the dental program, the dependent will be covered for a period of one year after the employee's death. -After this period no further coverage will be available.

5. Classified Management Team members hired into the Classified Management Team after December 31, 2010, who were immediately previously employed by the District in a position that provided post-retirement medical benefits, shall retain eligibility for the post-retirement medical benefits provided under the contract in effect at the time of retirement applicable to their previous position.

6. For Classified Management Team members employed after December 31, 2010, the District shall make an initial contribution of $5,000 for the employee to a post-employment premium health reimbursement arrangement ("HRA") sponsored by the District following completion of five consecutive years of service with the District ~~beginning with the July 1, 2012 plan year.~~ .

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At the time of the initial $5,000 contribution, the employee shall be 100% vested in the HRA account balance.- The account balance shall be maintained in a trust established by the District for purposes including funding District HRA obligations.- Thereafter, a $1,000 annual contribution shall be made for each complete year of service with the District; provided, however, that the District's contribution upon the completion of each five years of service interval will be $5,000, rather than $1,000.- For example, the District's contributions will be as follows:

Consecutive Years Completed	HRA Contribution
5	$5,000
6	$1,000
7	$1,000

8	$1,000
9	$1,000
10	$5,000
11	$1,000
Etc.	

The District's HRA payments were changed for the 2019-20 school year. These changes will not be retroactive to previous years.

Contributions shall be made to the trust at the conclusion of the ~~service~~ fiscal year of service.~~-~~ For purposes of the initial contribution, a full year of service will be considered to have been earned if the initial employment was begun prior to January 1 of that fiscal year. Contributions shall only be made for complete years of service with the District except for the year in which the employee retires. ~~-~~For the year in which the employee retires, the contribution will be made on or before the date of retirement and shall be ~~$1,000~~ pro~~-~~rated for whole calendar months of service.

F. Term Life Insurance

1. Term Life insurance will be supplied by the District, at no cost to the Classified Management Team member in an amount equal to twice the individual's basic annual salary on the date the insurance becomes effective, taken to the nearest multiple of $500 to a maximum of $300,000. ~~-~~A member of the Classified Management Team who retires early will be allowed to continue in the life insurance program with full coverage until age 65 and with coverage in the amount of~~.~~ ~~Sixty~~sixty-five percent of ~~the life insurance program will be continued~~ full coverage until age 70. ~~-~~The premium costs to the Classified Management Team member for this coverage shall be the same as if the individual were still on the staff. ~~Any member who retires after January 1, 1981 will be covered under this program.~~

2. If the employee's salary shall change, the amount of the insurance shall be redetermined as of the date such change is made.

3. No increase in amount of insurance shall become effective if an employee is away from work due to disability.

4. There shall be no decrease in amount of insurance due to decrease in salary.

5. The Human Resources Department ~~-~~will provide proper forms on request of a spouse in the event of death while still employed.

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6. The following supplemental life insurance is made available to the Classified Management Team members in addition to the insurance above. Full cost for supplemental life insurance shall be paid by the Classified Management Team member at the current coverage rates.

a. Supplemental Life

Coverage Amount
$ 25,000
$ 50,000
$ 75,000

b. Dependent Life Insurance

~~Wife or husband~~Spouse	$ 5,000
Child - 14 days but less than 6 months	$ 200
6 months but less than 21 years (to 25 if full time student)	$ 2,000

G. Income Protection Plan

1. The District shall make available to all Classified Management Team members a Long-Term Disability (LTD) insurance program. -Benefits shall begin after the seventy-eighth (78) calendar day of total disability.

2. The amount of the monthly income benefit shall be at a minimum seventy percent (70%) of the scheduled salary, less any amounts collectible under Worker's Compensation, the Public Employees Retirement Association Plan, and State Disability benefits law and the full disability benefit of Social Security.

3. The District will pay the cost of the Long-Term Disability Insurance for each participant.

4. For illness or accidents where absences are expected to continue for more than 78 calendar days, please contact the Human Resources Office within 30 days. -A claim form will be initiated, a portion to be completed by the employee and a portion to be completed by the employee's medical provider. -The medical provider will mail the completed form directly to the insurance carrier.

5. Income protection insurance will be cancelled upon termination of employment or on reaching the age of 70.

6. For Classified Management Team members on Long-Term Disability on the date of ratification of the Classified Management Handbook, the District will pay the total premium amounts for medical and dental benefits coverage in place at the time of disability, for those individuals on ~~long term~~long-term disability, until the individual becomes eligible for Medicare coverage.

   For Classified Management Team members who go on Long-Term Disability after July 1, 2005, the individual will pay the same insurance benefit contribution toward the premium amounts of medical and dental benefits coverage as if the individual were actively employed for a period of 24 months. ~~-~~After the 24th month on long-term disability, the District contribution toward the health benefit premium shall equal the cost of the single premium for the high-deductible medical benefit plan and premium for the dental benefit plan until the individual becomes eligible for Medicare or Medicaid benefits.

H. Worker's Compensation

1. All employees are covered by Worker's Compensation according to the law of the State for injuries sustained in the course of employment, if injuries require the care of a medical provider.

2. All injuries should be reported immediately on the proper forms available in the District Office.

3. On approved claims, all medical provider and hospital expenses will be paid. ~~-~~In addition, compensation for loss of time will be paid at the rate established by the State after a three-day waiting period. ~~-~~Full salary will be paid, if sufficient sick leave has accumulated.~~-~~ Deduction, for the amount paid by the insurance company, will be made from ~~your~~ the employee's salary and a deduction from accumulated sick leave will be made on a prorated basis.

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I. Health and Accident Insurance for Retired Employees After Becoming Eligible for Medicare Coverage

1. In accordance with the provisions of Article III, Section E.4, a supplement to Medicare will be supplied to Classified Management Team members hired into the Classified Management Team prior to January 1, 2011 upon attainment of Medicare eligibility with the cost to be borne by the District, if the employee's present coverage is in effect until that time. ~~-~~On retirement at the time of Medicare eligibility, the employee's regular group health and accident coverage will be changed to Medicare supplement coverage.

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2. Classified Management Team members hired into the Classified Management Team prior to January 1, 2011 who are eligible for Medicare may continue the health and accident coverage for their spouse until the spouse is eligible for Medicare ~~eligibility~~, providing the spouse has already reached age 55 and providing ~~he/she is~~they are at that time covered under this group policy. ~~-~~This cost will be borne by the District. A Medicare supplement is available to their spouse after ~~he/she~~they ~~reaches~~reach Medicare eligibility. ~~-~~If this coverage is selected the ~~district~~ District will pay the full cost of the spouse's Medicare supplement.

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J. Leaves

1. Sick Leave

a. Sick leave allowance of thirteen (13) days per year, accumulative shall be allowed for ~~full~~ full-time members of the Classified Management Team.

b. In cases of extended illness, the fitness of the employee for the performance of duties shall be determined by a competent medical provider.

c. Days of sick leave shall be credited in July when the fiscal year starts.

d. Employees will have access to an electronic record of ~~his/her~~their accumulated balance of sick leave.

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2. Disaster Leave

Additional sick leave benefits shall be granted to any Classified Management Team member who has exhausted accumulated sick leave benefits, if such employee has been continuously disabled and unable to work for a period of 30 or more consecutive duty days, as certified by a medical provider. ~~-~~Disaster leave benefits shall commence as of the duty day immediately following the last day of regular sick leave payment. Disaster leave benefits shall continue only for the period during which the employee ~~-~~remains continuously disabled and unable to work and shall cease on the 78th calendar day of total disability.

3. Personal Leave

Up to six (6) days of earned sick leave per year may be used for:

a. Illness or death of a relative or friend. -If needed for these purposes, the District may grant up to six (6) additional days of personal leave not used in the previous two (2) years with deduction from accumulated sick leave.
Such additional leave must be requested in writing and must receive written approval in advance from the Human Resources Office.

b. One day of earned sick leave may be used for a personal emergency or calamity. -Upon returning to work, notification in writing shall be given to the appropriate person describing the nature of the emergency or calamity which transpired, unless the the requirement of such documentation is prohibited by Minnesota's Earned Sick and Safe Time (ESST) law.

Weather conditions may constitute a legitimate calamity day, providing that every reasonable effort has been made by the Classified Management Team member- to get to work.

Nothing in this provision prohibits a Management Team member from taking leave in accordance with the ESST law.

c. Absence with pay may be allowed for a required appearance in court, tax audit, adoption, college or a university examination or graduation. -Absence with pay may also be allowed for marriages or graduations in the immediate family (including nieces and nephews) that require travel or must be attended during the school day. -A request for leave in this Division must be submitted to the Human Resources Office in advance. Nothing in this provision prohibits a Management Team member from taking leave in accordance with the ESST law.

d. ~~Yom Kippur, Rosh Hashanah, Christmas and Good Friday~~Religious holidays, when they fall on a regularly scheduled work day, will each be considered a day deductible from personal leave for Classifed Management Team members who desire to observe said days. -A request for leave in this Division must be submitted to the Human Resources Office and approved in advance.

e. Each regularly employed Classified Management Team member may be granted two (2) days of personal leave per year to handle important personal matters at the Classified Management Team

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members' own discretion. ~~-~~Requests for such leave must be made to the Human Resources Office at least two (2) days in advance. The Human Resources Office will give priority to individuals who have not used this provision in the past, ~~providing~~ provided the request is made at least 4 weeks in advance. ~~-~~Only one day per year may be used to extend a break in the school calendar.

K. Communications

For Classified Management Team members who are required by the district to carry a cell phone, the District, at its discretion, will either provide a cell phone to be used exclusively for ~~work~~ work-related purposes or a stipend as follows:

Voice only access - $35 per month
Voice and data access - $70 per month

L. Staff Development

The District will provide Classified Management Team members with up to $2,000 annually for professional organization membership fees, conferences and workshop registration and travel, and/or college tuition. ~~-~~Such expenses must receive pre-approval and include satisfactory completion of any coursework. Classified Management Team members may accumulate up to $6,000 to be used for these professional development activities.

M. Bilingual Stipend

Effective July 1, 2025, employees who are working in positions for which the District indicates a need or preference for a bilingual proficiency and determined by the District to be bilingually fluent in a District identified language area will receive an additional annual stipend of $2,000.00. The stipend is subject to renewal or nonrenewal for the District on an annual basis.

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N. Retirement Incentives

1. A Classified Management Team member who has at least fifteen (15) years of employment in ~~the~~ Richfield Public Schools and also is at least age fifty-five (55) shall receive severance pay upon resignation. ~~-~~Accrued sick leave shall mean the number of days the employee has accumulated at the effective date of retirement.

   The Classified Management Team members' severance pay shall be the sum of the applicable amounts determined by the provisions of both Divisions 2 and 3 below.

2. The Classified Management Team member shall multiply accumulated sick leave by the appropriate percentage from the chart below. ~~-~~The product of this multiplication shall then be multiplied by two hundred

dollars ($200) to determine the severance pay for this Division. In no case, however, shall the benefit from this Division exceed twenty thousand dollars ($20,000).

15 or more years in Richfield	100% of accumulated sick leave

3. A Classified Management Team member who has at least fifteen (15) years of credited experience or more in the Richfield School District shall be paid the following amount:

15 or more years in Richfield	$10,000

4. To the fullest extent permissible under applicable law, severance pay shall be made in a single payment.

The full amount of severance pay a retiring employee is eligible to receive herein shall be contributed into a 403b supplemental retirement account established by the employee, exclusively for the purpose of receiving such payment (the "Severance 403b"). Such a contribution shall be consistent with the applicable IRS rules on annual additions to tax-deferred accounts. The employee will not receive any direct payment from the school district for severance pay.

In the event the severance pay calculated above exceeds the maximum annual contributions permitted under the applicable IRS rules, the excess severance pay shall be contributed to the Severance 403b after January 1st of the year following the year of retirement, and for up to four calendar years thereafter, if necessary.

Each year, prior to any contribution, the employee shall provide verification of the amount that may be contributed to the Severance 403(b) without exceeding the applicable IRS limits on annual additions to tax-deferred accounts. Upon request by the employee, the school district shall provide a summary of the employee's salary reduction and the school district's matching contributions for the year of proposed retirement (i.e., the year of the proposed severance contribution).

5. If the retiree dies before all or a portion of the severance pay has been disbursed the unpaid balance shall be paid to a named beneficiary, or in the event no beneficiary has been named, to the estate of the deceased. Severance pay is considered earned only after the employee completes active employment through the ~~Board~~ board-approved retirement date.

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RICHFIELD PUBLIC SCHOOLS
SALARIES FOR CLASSIFIED MANAGEMENT
~~2023~~2025-~~2024~~2026

Position	Salary			Vacation Days	
Executive Assistant to the Superintendent	$~~76,559~~81,213	-	$~~85,065~~90,237	25	**Formatted:** Font: Times New Roman
Community Education Program Coordinator	$~~66,492~~71,918	-	$~~73,880~~79,909	25	**Formatted:** Font: Times New Roman
Human Resources Manager	$~~83,172~~88,229	-	$~~92,414~~98,032	25	**Formatted:** Font: Times New Roman
Supervisor of Student Information Systems	$~~72,087~~77,970	-	$~~80,097~~86,633	25	**Formatted:** Font: Times New Roman
Finance Administrator~~Supervisor of Special Programs Accounting~~	$~~72,087~~88,229	-	$~~80,097~~98,032	25	
Technology Systems Administrator	$~~86,976~~92,264	-	$~~96,641~~102,516	25	**Formatted:** Font: Times New Roman
Payroll ~~Accountant~~Manager	$~~71,509~~88,229	-	$~~79,454~~98,032	25	**Formatted:** Font: Times New Roman
Human Resources Coordinator	$~~68,086~~72,226	-	$~~75,651~~80,251	25	**Formatted:** Font: Times New Roman
Technology Support Specialists	$~~62,701~~67,818	-	$~~69,668~~75,353	25	**Formatted:** Font: Times New Roman
Executive Assistant to Teaching & Learning	$~~72,087~~76,470	-	$~~80,097~~84,967	25	**Formatted:** Font: Times New Roman
Digital Communications Specialist	$~~53,817~~57,090	-	$~~59,797~~63,433	25	**Formatted:** Font: Times New Roman
Health Supervisor	$~~88,065~~95,252	-	$~~97,850~~105,835	25	**Formatted:** Font: Times New Roman
Finance Manager	$~~100,024~~106,106	-	$~~111,138~~117,895	25	**Formatted:** Font: Times New Roman
Transportation Supervisor	$92,264	-	$102,516	25	**Formatted:** Font: Times New Roman
Facilities Manager	$106,106	-	$117,895	25	**Formatted:** Font: Times New Roman
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Note: Minimum to maximum salary range consists of five (5) steps at 90%; 92%; 94%; 97%; and 100%

RICHFIELD PUBLIC SCHOOLS
SALARIES FOR CLASSIFIED MANAGEMENT
~~2024~~2026-~~2025~~2027

Position	Salary			Vacation Days
Executive Assistant to the Superintendent	$~~79,621~~82,838	-	$~~88,468~~92,042	25
Community Education Program Coordinator	$~~69,152~~73,356	-	$~~76,836~~81,507	25
Human Resources Manager	$~~86,499~~89,994	-	$~~96,110~~99,993	25
Supervisor of Student Information Systems	$~~74,971~~79,529	-	$~~83,301~~88,366	25
Finance Administrator~~Supervisor of Special Programs Accounting~~	$~~74,971~~89,994	-	$~~83,301~~99,993	25
Technology Systems Administrator	$~~90,456~~94,109	-	$~~100,506~~104,566	25
Payroll ~~Accountant~~Manager	$~~74,369~~89,994	-	$~~82,633~~99,993	25
Human Resources Coordinator	$~~70,809~~73,670	-	$~~78,677~~81,856	25
Technology Support Specialists	$~~65,209~~69,174	-	$~~72,455~~76,860	25
Executive Assistant to Teaching & Learning	$~~74,971~~77,999	-	$~~83,301~~86,666	25
~~Digital Communications Specialist~~	~~$55,970~~	-	~~$62,189~~	~~25~~
Health Supervisor	$~~91,587~~97,157	-	$~~101,764~~107,952	25
Finance Manager	$~~104,025~~108,228	-	$~~115,583~~120,253	25
Transportation Supervisor	$94,109	-	$104,566	25
Facilities Manager	$108,228	-	$120,253	25

Note: Minimum to maximum salary range consists of five (5) steps at 90%; 92%; 94%; 97%; and 100%

NEW BUSINESS – FOR ACTION **Agenda Item VI.D.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Polling Places for 2026

(Recommended by the superintendent)

That the board of education approve the resolution designating polling places for 2026. The board is required to approve polling places annually in December for the following year. Future changes to 2026 polling locations can be made by board resolution at least 90 days before the election if needed.

Attachments:
Resolution Designating Polling Places for 2026
Signed City Council Resolution Designating Polling Places for 2026

RESOLUTION DESIGNATING POLLING PLACES FOR 2026

WHEREAS, Minnesota Statute 204B.16, subd.1 requires Richfield Public Schools, by ordinance or resolution, to designate polling places for the upcoming year; and

WHEREAS, changes to the polling places locations may be made at least 90 days before the next election if one or more of the authorized polling places becomes unavailable for use; and

WHEREAS, changes to the polling place locations may be made in the case of an emergency when it is necessary to ensure a safe and secure location for voting; and

NOW, THEREFORE, BE IT RESOLVED, Richfield Public Schools hereby designates the following polling places for elections conducted in the city as well as residents in non-Richfield precincts in 2026;

Precinct No. 1	Church of Peace 6345 Xerxes Ave.
Precinct No. 2	St. Richard's Catholic Church 7540 Penn Avenue
Precinct No. 3	Woodlake Lutheran Church 2120 W. 76th St.
Precinct No. 4	St. Peter's Catholic Church 6730 Nicollet Ave.
Precinct No. 5	Richfield Community Center 7000 Nicollet Ave.
Precinct No. 6	Bethel's Rock Church 7601 Girard Ave.
Precinct No. 7 Fort Snelling Precinct 1	Mt. Calvary Education Building 6541 16th Ave.
Precinct No. 8	Hope Presbyterian Education Facility 7132 Portland Ave.
Precinct No. 9	Church of Assumption 305 E. 77th St.
Edina Precincts 8, 9, 14, 15, 16	Richfield City Hall 6700 Portland Ave. S.

NOW, THEREFORE, BE IT RESOLVED by Richfield Public Schools that the ten locations listed above are the designated 2026 polling locations in Richfield.

Approved by Richfield Public Schools this 15th day of December, 2025.

ATTEST:

_____ _____

Rachel Banks Kupcho, Board Clerk Eric Carter, Board Chair

City of Richfield
County of Hennepin
State of Minnesota

December 9, 2025

RESOLUTION NO. 12377

Motion by: Coleman-Woods
Seconded by: Burk

DESIGNATING POLLING PLACES FOR THE PRIMARY AND GENERAL ELECTIONS IN 2026

WHEREAS, Minnesota Statute 204B.16, subd 1 requires the City Council, by ordinance or resolution, to designate polling places for the upcoming year; and

WHEREAS, changes to the polling places locations may be made at least 90 days before the next election if one or more of the authorized polling places becomes unavailable for use; and

WHEREAS, changes to the polling place locations may be made in the case of an emergency when it is necessary to ensure a safe and secure location for voting; and

NOW, THEREFORE, BE IT RESOLVED, the City Council of the City of Richfield hereby designates the following polling place locations for elections conducted in the city in 2026:

Precinct No. 1 Ward 1	Church of Peace 6345 Xerxes Avenue
Precinct No. 2 Ward 1	St. Richard's Catholic Church 7540 Penn Avenue
Precinct No. 3 Ward 1	Woodlake Lutheran Church 2120 W. 76th St.
Precinct No. 4 Ward 2	St. Peter's Catholic Church 6730 Nicollet Avenue
Precinct No. 5 Ward 2	Richfield Community Center 7000 Nicollet Avenue
Precinct No. 6 Ward 2	Bethel's Rock Church 7601 Girard Avenue
Precinct No. 7 Ward 3 Fort Snelling Precinct 1	Mt. Calvary Education Building 6541 16th Avenue
Precinct No. 8 Ward 3	Hope Presbyterian Education Facility 7132 Portland Avenue
Precinct No. 9 Ward 3	Church of Assumption 305 E 77th Street

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Richfield that the nine locations listed above are the designated 2026 polling locations in Richfield.

City of Richfield
County of Hennepin
State of Minnesota

December 9, 2025

RESOLUTION NO. 12377

Adopted by the City Council of the City of Richfield, Minnesota this 9th day of December, 2025.

VOTING AYE	VOTING NAY
☒ **Supple, Mary**	☐ **Supple, Mary**
☒ **Burk, Walter**	☐ **Burk, Walter**
☒ **Christensen, Sharon**	☐ **Christensen, Sharon**
☒ **Coleman-Woods, Rori**	☐ **Coleman-Woods, Rori**
☒ **Hayford Oleary, Sean**	☐ **Hayford Oleary, Sean**

Mary B. Supple
Mary B. Supple, Mayor

ATTEST:

Michelle R. Friedrich
Michelle Friedrich, City Clerk

NEW BUSINESS - FOR ACTION **Agenda Item VI.E.**

Board of Education
Independent School District 280
Richfield, Minnesota

Regular Meeting, December 15, 2025

Subject: Donations

(Recommended by the superintendent)

That the board of education accept the following donations with gratitude.

Richfield Dual Language School received a donation of $503.53 from the RDLS PTSO for field trips.

Sheridan Hills Elementary School received donations of $23.00 from Box Tops for Education, $62.20 from American Online Giving Foundation, and $60.00 from The Blackbaud Giving Fund.

The RHS Softball and Baseball Teams received a donation of $2,119.98 from the Spartan Foundation for new batting cages.

The RHS Art Department received a donation of $984.98 from the Spartan Foundation for easels and art supplies.

The RMS FACS Department received a donation of a refrigerator valued at $999.00 from Best Buy Co., Inc. of Richfield.

The RPS Nordic Ski Team received a donation of $500.00 from Mr. and Mrs. Ball of Minneapolis.

The RHS Music Department received a donation of $250.00 from Mr. and Mrs. Ball of Minneapolis.

The RHS Theatre Department received a donation of $250.00 from Mr. and Mrs. Ball of Minneapolis.