Monday, January 12, 2026

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

A. Call to Order and Pledge of Allegiance

1. Roll Call - Establishment of a Quorum
2. Oath of Office
3. Approval of Agenda

B. Election of School Board Officers (January through December 2026)

C. Recognition by the School Board

1. Dakota Hills Blue Ribbon Award
   - *presented by Eric Hansen, Director of Secondary Education*

D. Superintendent's Recognition

1. Adam Wattenbarger, new General Counsel for District 196
   - *presented by Michael Bolsoni, Superintendent*

E. Special Communication Request

1. Catherine Briggs

F. Consent

1. School Board Committee Assignments and Appointments for 2026
2. School Board Handbook Updates 2026
3. School Board Meeting Dates for January 2026-June 2027
4. Minutes of Dec. 8, 2025, Regular School Board meeting
5. Paraprofessional Employees Appreciation Week: Jan. 19-23, 2026
6. Gifts
7. Grants
8. Treasurer's Report for November 2025
9. Revenue and Expenditures Report for November 2025
10. Summary of Claims for November 2025
11. Schedule of Investments for November 2025
12. Manual Signature on Checks Over $100,000
13. Annual Financial Audit 2024-25
14. Personnel
15. Agreement for Clinical Experience with Capella University
16. Memorandum of Understanding with Principals Association Regarding Conversion of Sick Leave from Days to Hours
17. Memorandum of Understanding with Building Engineers Association Regarding Conversion of Sick Leave from Days to Hours
18. Substitute and Temporary Employee Wage Rates
19. Employment Agreement - Additional FTE
20. Student Teaching Agreement with St. Catherine University

21. Eagan High School Activity Center and Renovation Bid Pack #2
22. Rosemount High School Addition and Renovation Bid Pack #3
23. LCTS Sub-Contractor Agreement with Dakota County

G. Reports

1. Personal Finance Report
   - presented by Eric Hansen, Director of Secondary Education, and Todd Beach, Instruction and Achievement Social Studies TOSA

H. Old Business

1. 2025-26 Final Budget
   - presented by Danny DuChene, Coordinator of Finance

I. New Business

1. 2026 Legislative Platform
   - presented by Janet Swiecichowski, Director of Communications

J. Other Action

1. 2026 Language Access Plan Updates
   - presented by Janet Swiecichowski, Director of Communications, and Jenedee Canino, Multilingual Communications Specialist

2. Staffing Allocation Guidelines for Fiscal Year 2027
   - presented by Joel Milteer, Director of Human Resources

3. Pay Equity Report
   - presented by Joel Milteer, Director of Human Resources

K. Board Member and Superintendent Updates

L . Adjournment

SPECIAL COMMUNICATION REQUEST

School Board meeting date January 12, 2026
(requests are only accepted for the next regular board meeting)

Name: Catherine Briggs
(please print)

Identify stakeholder role (select from above list): Employee

Please describe your topic in some detail: Contract Negotiations Upcoming Mediation

List school and district employees you contacted about this issue: (specify) Bus Drivers and Chaperones for ISD196

What action, if any, would you like the School Board or administration to take in response to your comments?
Offer of Larger Package Parameters for increase in Wages for all transportation employees. Listen and follow recommendations of hired professionals in transportation dept rather than people with no expertise.

☐ I request a language interpreter for the following language: _____

☐ I request a disability-related accommodation *(a staff member will contact you)*

1/5/2026 Catherine Briggs
Date Signature

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Meeting Date: **01/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **School Board Committee Assignments and Appointments for 2026**

Presenter(s): **Cory Johnson** Title(s): **School Board Chairperson**

Background

The School Board designates member appointments for internal groups and external organizations as part of its annual obligations.

Appointments – Internal Groups

Budget Advisory Council (BAC): Catherine Diamond, Leah Gardner, Jackie Magnuson
Community Collaboration Council (CCC): *Same appointments as Equity Advisory Council*
Community Education Advisory Council (CEAC): Robin Cerio, Cory Johnson, Sakawdin Mohamed
Curriculum and Instruction Advisory Council (CIAC): Catherine Diamond, Jackie Magnuson, Sakawdin Mohamed
Equity Advisory Council (EAC): Catherine Diamond, Sakawdin Mohamed, Anna Williams
Gifted and Talent Development Advisory Council (GTAC): Cory Johnson, Jackie Magnuson
Legislative Advisory Council (LAC): Leah Gardner, Sakawdin Mohamed, Anna Williams
Native American Parent Advisory Committee (NAPAC): Robin Cerio, Anna Williams
Policy Review Committee: Robin Cerio, Cory Johnson, Sakawdin Mohamed
Quality Compensation Educational Improvement Planning (EIP) Team: Robin Cerio, Jackie Magnuson
Special Education Advisory Council (SEAC): Robin Cerio, Catherine Diamond, Leah Gardner
Wellness Committee: Catherine Diamond

Appointments – External Organizations

Association of Metropolitan School Districts (AMSD): Cory Johnson, Jackie Magnuson, Anna Williams
Brightworks: Cory Johnson
Minnesota State High School League (MSHSL): Anna Williams (EHS, RHS), Sakawdin Mohamed (AVHS, EVHS)

Alternatives

1. Do not approve.
2. Suggest changes to the appointments.

Recommendation

Approve the School Board appointments as presented.

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Meeting Date: **01/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **School Board Handbook Updates 2026**

Presenter(s): **Cory Johnson** Title(s): **School Board Chairperson**

Background
The School Board Handbook provides the foundation for board member onboarding and functions as an ongoing reference to support effective governance. Each January, the handbook is reviewed and updated; the 2026 revisions include routine updates to board member information and terms following the recent election, along with minor refinements.

Alternatives
1. Disapprove.
2. Suggest changes to the School Board Handbook.

Recommendation
Approve the School Board Handbook as presented.

District 196

SCHOOL BOARD HANDBOOK

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

Updated January 2026

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** To access some items linked in this document, you will need to log into your Minnesota School Boards Association account*

INTRODUCTION

This handbook, modeled after the Minnesota Association of School Boards (MSBA) Handbook, explains how the District 196 School Board works and what is expected of members. It covers essential statutes, policies, meetings, committees, partnerships, and communication details. It's designed to help Board members effectively carry out their duties and responsibilities in serving constituents and advancing the school district's mission.

The Board will review this handbook under the Consent Agenda during the January Organizational Meeting and use the material to onboard new members.

Handbook Maintenance and Review Process

- The Board will annually:
    - Review mutual expectations of Board norms;
    - Seek input from professional associations regarding best practices;
    - Check the MSBA website for suggested handbook updates;
    - Adopt the updated handbook by a majority vote of the Board.
- Board members may propose additions/revisions to the handbook during the annual review.
- The handbook may reflect adopted policy changes without further Board action.
- Hyperlinks within the handbook may be updated without further Board action.
- The date this handbook was last reviewed, updated, and revised is included on the cover page of this handbook.

WHO WE ARE

As the governing body for District 196, the Board establishes policies to ensure the effective management of district resources in support of student education. The Board hires the superintendent, approves the budget, approves contract parameters and staff appointments, sets the school levy, and ensures facilities and equipment are available for effective learning.

Board members are elected at large to four-year terms during the November general election in odd-numbered years. As elected officials, members are accountable to the district's voters and the Minnesota Department of Education, which oversees public education in Minnesota.

Effectiveness as a Board member depends on how well you know the district's schools, staff, students, and communities. As a Board member, you represent everyone in our community.

Understanding the unique needs and goals of District 196 will help you advance policies and initiatives that improve education. By staying informed, you'll be able to make better decisions and earn the trust of other Board members, the community, staff, and students. Let this knowledge guide your work, helping you create an environment where every student is inspired for lifelong success.

Current Board Members and Terms

(Board elections are held in November of odd-numbered years)

Cory Johnson~~, Chair~~	2027	cory.johnson@district196.org
Leah Gardner ~~*(elected to fill Virnig's unexpired term)*~~	202~~95~~	leah.gardner@district196.org
Jackie Magnuson	2027	jackie.magnuson@district196.org
Sakawdin Mohamed	202~~95~~	sakawdin.mohamed@district196.org
Anna Williams	2027	anna.williams@district196.org
Robin Cerio~~** (Coulson's unexpired term)~~	202~~95~~	robin.cerio@district196.org
Catherine Diamond ~~***~~ 9~~(Isaacs' unexpired term)~~	2027	catherine.diamond@district196.org

~~** Elected in 2024 to complete Virnig's term, which expires in 2025 (one-year seat).*~~ ¶
~~***Appointed in 2025 to complete Coulson's unexpired term, which expires in 2025 (11-month term)*~~ ¶
~~****Appointed in 2025 to fill Isaacs' seat. A Special Election will be required in November 2025 to fill the unexpired term (two-year seat).*~~

District Identity

District 196 provides infinite possibilities for more than 29,000 students in early childhood, K-12, adult, and community education programs for lifelong learners of all ages. It is the third-largest school district in Minnesota, behind Anoka-Hennepin Area Schools and St. Paul Public Schools.

Known as Rosemount-Apple Valley-Eagan Public Schools, District 196 serves more than 165,000 residents in the cities of Rosemount, Apple Valley, Eagan, Burnsville, Coates, Empire, Inver Grove Heights, Lakeville and Vermillion Township in Dakota County, Minnesota. The district was incorporated in 1950.

District 196 includes 20 elementary schools (five are magnet schools), six middle schools, four comprehensive high schools, Minnesota's original School of Environmental Sciences (grade 11-12), Dakota Ridge School (serving students with significant special needs),two early childhood centers, one transition plus center (serving 18- to 22-year-olds with special needs), and one area learning center.

Among Minnesota school districts, a state that is growing in diversity, District 196 exceeds state averages for many demographic groups. For example, our 20254 Enrollment Report provided the following data:

- ~~29,049~~ 28,934students ~~(0.30% growth)~~
- 45.3~~44.95~~% students of color (38.6% statewide)
- ~~30.18% change in demographics over 10 years~~¶
- 8.9~~7.72~~% English learners (9.6~~7~~% statewide)
- 120+ languages
- 25.6~~31.1~~% qualify for free/reduced lunch
- 18.9~~17.4~~% qualify for special education

As one of Dakota County's largest employers with 4,000+ employees, District 196 operates Minnesota's largest school bus fleet, the largest food service operation in the county, and maintains more facility square footage (4 million square feet) than any public or private entity in the area.

District 196 Leadership Directory

Name	Cabinet position	Email address
Michael Bolsoni	Superintendent	supt@district196.org
Khia Bruse	Director of Community Education	khia.bruse@district196.org
~~Jill Coyle~~	~~General Counsel~~	~~jill.coyle@district196.org~~
Janet Fimmen	Director of Special Education	janet.fimmen@districct196.org
Eric Hansen	Director of Elementary Education	eric.hansen@district196.org
Rachel Hughes	Director of Instruction and Achievement	rachel.hughes@district196.org
Virgil Jones	Director of Equity and Inclusion	virgil.jones@district196.org
~~Shelly Monson~~Joel Milteer	Director of Human Resources	joel.milteer~~shelly.monson~~@district196.org
Christopher Onyango-Robshaw	Director of Finance and Operations	christopher.onyango-robshaw@district196.org
Jeremy Sorenson	Director of Elementary Education	jeremy.sorenson@district196.org
~~Mark Stotts~~	~~Director on Special Assignment~~	~~mark.stotts@district196.org~~
Janet Swiecichowski, EdD	Communications Director	janet.swiecichowski@district196.org
Adam Wattenbarger	General Counsel	adam.wattenbarger@district196.org

Strategic Roadmap

DISTRICT 196

STRATEGIC ROADMAP

ADOPTED JUNE 26, 2023

MISSION

OUR CORE PURPOSE WITH DISTINCTION

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

VISION

WHAT WE INTEND TO CREATE

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

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

CORE VALUES

DRIVERS OF OUR WORDS AND ACTIONS

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

STRATEGIC PRIORITIES

FOCUS OF OUR CONTINUOUS IMPROVEMENT

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

WHAT WE DO: RESPONSIBILITIES

Individual Board Membership

Being a Board member comes with the critical responsibility of maintaining high ethical standards. By staying committed to honesty, transparency, and accountability, you'll improve education policies and build trust within the community. Your actions and decisions will impact the future of our students, schools, and community. Let the Board's Code of Ethics (203.7AR) guide you in making decisions grounded in our mission, core values, and personal dedication.

Boards function most effectively when their members concentrate on the bigger picture: developing policy, setting strategic goals, and engaging with stakeholders — all aiming to improve student achievement. When Boards delve into administrative matters, districts can experience setbacks. A divided Board often results in a divided community.

At District 196, Board members are committed to making decisions in the best interests of students while serving the district's best interests and actively listening to and understanding the diverse perspectives of individuals and groups. Our Board members strive for excellence in governance, work in partnership with the superintendent, support effective management, and foster collaboration with staff, students, families, and the broader community.

Board Time Commitment

The time required to complete your responsibilities will vary by time of year. It will depend on how many meetings are scheduled, which committees you serve on, what issues the Board faces, and how much time you need to prepare for upcoming meetings. For example, if the district is going through a building project, hiring a superintendent, or developing the district budget, the time needed for Board meetings will be more extensive. However, you can expect to spend at least nine to 12 hours monthly on Board service. In a leadership role, the time commitment increases. In addition to Board meeting work, constituent relations can be demanding depending on the number of special interest groups or public discussion topics in the community.

In budgeting your time for the School Board, consider:

- Board leadership role (1-2 hours per week);
- Board and assigned committee meetings (6-8 hours per month);
- Board learning and preparation (1-2 hours per week);
- School visits (optional 2 hours per week);
- Constituent relations (i.e., correspondence, conversations, events) (1-2 hours per month, determined by individual members);
- Attendance at District 196 co-curricular academic, arts, and athletic events;
- Visibility in the community and at community events (TBD by individual members);
- During a superintendent search, expect an extra 40-60 hours of service;
- The chair and vice-chair may participate on the biennial negotiations team and should budget 100 hours for these critical functions;
- Graduation ceremonies are held in May and require approximately four hours for each school. As many as three Board members attend each event.

Conflict of Interest

As a Board member, you are expected to maintain the highest level of honesty by avoiding conflicts of interest. This means you shouldn't have any personal financial involvement in district transactions (i.e., sales, leases, or contracts). If a conflict arises, you must fully disclose your interests and avoid decisions related to the conflict. Board policy (407.5AR) ensures exceptions are handled openly, with everyone's agreement and proper records. Avoiding perceived conflict of interest helps maintain community trust in its public schools and ensures decisions are made in the district's best interest.

School Board Meetings

Attendance at Meetings

Board members are expected to attend all meetings. The District 196 School Board holds regular monthly meetings according to a schedule approved by the Board. Regular meetings begin at 6 p.m. at Dakota Ridge School, 4629 144th St. W., Apple Valley. Meeting schedule. (In the case of an extended absence or illness, the Board will follow Minn. Stat. 123B.09, Subd.4.)

Members of the public may participate in Board meetings during the Special Communication Request portion of the agenda. Opportunities for public participation at Board meetings are defined in Board Policy (204.8AR).

All regular meetings are streamed live and videotaped for playback via District 196 TV (local cable television, webstream, and YouTube) the morning following each regular meeting.

Voting

Each elected Board member will have one vote. A roll call vote will be taken as required by law or when any Board member requests it. Board decisions are based on Robert's Rules of Order Newly Revised.

Quorum of the Board

A quorum of Board members must be present for a meeting to be official before the Board can take any action. A quorum is defined as a majority of the eligible voting members.

Can a few Board members meet informally?

Board members may communicate informally; however, as an elected body, the Board is expected to conduct its work in public. Discussions outside official Board meetings must be handled carefully to avoid violating the Minnesota Open Meeting Law (OML). This law requires any gathering of a quorum of board members, where business is discussed, to be conducted in public, and notice must be provided to ensure transparency. Therefore, while informal discussions can be valuable for building relationships and exchanging ideas, avoid veering into areas of official Board business unless they are part of a scheduled public meeting.

Data Privacy

The Board is responsible for protecting the privacy rights of students, families, and employees. Understanding employment and educational data privacy is essential.

We encourage open dialogue when discussing district matters in Board meetings. However, reasonable restrictions are needed to ensure orderly proceedings and protect individual privacy and due process rights. For employees, this includes the confidentiality of their data. Similarly, students have privacy rights concerning their educational data. We have procedures for handling agenda items and complaints to uphold these privacy rights.

Board members are responsible for understanding and upholding the following:

- Protection of Student Privacy Rights Board Policy (505.2AR)
- Privacy of Personnel Data Board Policy (400 series)

Committees and Assignments

Individual board members may be assigned to represent the school district on various types of school and community organizations, such as district advisory councils and statewide educational organizations. Assignments shall be made at the annual organization meeting in January and thereafter by the Board chairperson as new needs arise throughout the year. Board Policy (201.6AR)

Three Board members are assigned to the School Board's Policy Review Committee. The committee's role is to meet, as necessary, to review new and revised Board policies before they are presented to the full School Board. The Policy Committee is the Board's only standing committee. Meetings are duly posted as public meetings.

Advisory councils engage various perspectives and constituencies. Individual Board members may be assigned to represent the school district. Assigned Board members serve on these groups alongside other assigned or appointed stakeholders.

Legal Obligations

The School Board, as an extension of the State of Minnesota, represents the district's citizens and shall function as a policy-making body. The Board has jurisdiction over the district and its employees. It creates policies and agreements in conformance with the constitution and laws of the State of Minnesota and the Constitution and laws of the United States.

The Minnesota State Constitution calls for a uniform system of public schools and provides for taxation to secure a thorough and efficient system. The Minnesota legislature enacts laws to achieve that system and delegates policy-making authority to local school boards.

Throughout this document, there are references to Minnesota Statutes, which detail the legal obligations of the Board and Board members. School district policies also have legal references.

School Board Governance

Governed by a structure outlined in Board Policy (204), meeting types and purposes follow legal mandates outlined in Minnesota statutes. Generally, all of the Board's work is conducted in open meetings, except those addressing topics outlined explicitly in statute for closed meetings.

Operational norms determined by the Board, roles of Board officers, and adherence to parliamentary procedures shape the conduct of these meetings, ensuring efficiency, transparency, and accountability.

Open Meeting Law

The Open Meeting Law (Minn. Stat. Ch. 13D) protects the public's right to observe the actions and decisions of their elected representatives. To comply with this law, all Board meetings must be open to the public. The regular Board and special meetings schedule, including times and locations, will be available at the District Office and posted on the district's website.

The law covers all Board meetings, as well as most committee and subcommittee meetings, as long as a quorum (a majority of Board members) is present. While the Board is responsible for ensuring meetings are properly announced, the executive assistant to the School Board handles this task.

Closed Gatherings

Minnesota's Open Meeting Law requires all Board meetings to be open to the public with few exceptions. A public body must begin in an open meeting and state on the record the specific grounds permitting the meeting to be closed and describe the subject to be discussed. A majority vote is needed to close the meeting, with the time and place announced at the public meeting before going into closed session. Minn. Stat. 13D.05

Annual Organizational Meeting

On the first Monday in January (or as soon as practicable after that) each year, newly elected Board members' terms of office begin, and boards must meet to organize for the year. Minn. Stat. 123B.14, Subd. 1. During this meeting, ceremonial oaths of office may be administered, officers are elected, committee assignments are established, and meeting schedules are adopted. This process lays the groundwork for the Board's operations, emphasizing collaboration and effective governance to serve the district and its stakeholders.

Other Meetings

Regular Board Meeting – Regular meetings of the Board are held according to an established schedule. The schedule must be kept on file at the District Office. No additional notice of meetings is required unless the date, time, or place of the regular meeting is changed. Minn. Stat. 13D.04, Subd. 1.

Special Meeting – The Board may hold a special meeting to conduct business as needed. A special meeting can provide extra time for presentations, such as a review of building-level outcomes, or to deal with an issue that arises but is not likely to be ongoing. A special meeting requires three days' notice (posted on the district's main bulletin board and either published in the official newspaper or mailed/delivered to those requesting notice) of the meeting's date, time, place, and purpose. Board discussion and action must fall within the meeting's posted purpose(s). Minn. Stat. 13D.04, Subd. 2. See also Advisory Opinion 23-003 (MN. Dept of Administration September 7, 2023)

Emergency Meeting – The Board may hold an emergency meeting to address a situation requiring immediate consideration and possible action, such as responding to a school fire or safety issue. The Board determines when an emergency meeting is needed. A reasonable faith effort must be made to notify the media that have requested notice in the same way as notice is given to Board members. If the situation allows for a three-calendar-day notice, hold a special meeting. Minn. Stat. 13D.04, Subd. 3.

Agenda Procedures

The Board conducts business using an adopted agenda that advances Board work and district goals. The agenda serves as a roadmap for the meeting, outlining topics such as reports, discussions, and decisions. All Board members must read the agenda and supporting documents before the meeting. Each Board member has the right to request additions, amendments, or revisions to the agenda before its adoption, and the Board will determine if those changes are to be made. Board Policy (204.8)

Consent Agenda

The superintendent and cabinet may place items on the consent agenda, which includes items typically approved together in one motion. Consent agenda items may include meeting minutes, routine reports, personnel appointments, and other administrative matters. By grouping these items, the Board can streamline the meeting process and focus on more substantive discussions. If any Board member wishes to discuss or vote separately on an item listed in the consent agenda, they can request it be moved to "Other Action" and be held for individual consideration during the Board meeting. It is best to contact the superintendent before the meeting. Board members also have two opportunities during a Board meeting to make a motion to amend the agenda: 1) during the approval of the agenda or 2) during the approval of the consent agenda. Board Policy (204.8.4.6)

Meeting Minutes

Meeting minutes provide a historical public record of all Board actions and all votes taken at a Board meeting. The executive assistant to the School Board carefully records minutes. Minutes do not include discussion or editorial comments. Minutes are posted to the website following approval. Three years of Board meetings are maintained on the website for public access. Earlier records are available through the district archivist or a public records request to the superintendent's office. Board Policy (204.8.4.6)

The minutes typically include:

- Date, time, and location of the meeting;
- Board members present and absent;
- Recognition of students and staff;
- Approval of the previous meeting's minutes;
- Summary of New Business, Old Business, and reports from district administrators;
- Motions proposed and seconded;
- Voting results and any action taken; and
- Adjournment time.

Election and Role of Board Officers

Officers of the Board include the chair, vice-chair, clerk, and treasurer. These positions are determined by a vote of the Board at the Annual Organizational Meeting in January. All Board members, regardless of office, maintain equal voices. Board Policy 203

Role of the Chair

- The chair's role requires the most significant time commitment of all board members, an additional 10-12 hours a month.
- The chair manages the work of the Board, regularly communicates with Board members in accordance with the Minnesota Open Meeting Law, and works closely with the superintendent to set the Board's agenda.
- The chair, when present, shall preside at all Board meetings.
- The chair countersigns all orders upon the treasurer for claims allowed by the Board, represents the district in all actions, and performs all duties a chair usually performs.
- The chair serves as the spokesperson for the Board.
- In case of the clerk's absence, inability, or refusal to draw orders for the payment of money authorized by a vote of the majority of the Board to be paid, the chair may draw the orders, or the chair and treasurer may declare the office of the clerk vacant and fill it by appointment.

- The chair typically serves on the following committees: policy, superintendent evaluation, and teacher negotiations.
- If an independent executive search firm is hired during a superintendent search and selection process, the Board chair is typically the primary contact.

Role of the Vice-Chair

- The vice-chair shall perform the chair's duties in the event of the chair's temporary absence.
- The vice-chair should assist the chair as requested in executing chair responsibilities.

Role of the Clerk

- The clerk shall ensure a record of all meetings following state law. The executive assistant to the School Board is delegated the responsibility of creating and maintaining minutes.
- Within three days after an election, the clerk shall ensure notification of all persons elected of their election.
- The clerk is the official signatory of all contracts and agreements approved by the Board, which frequently requires signatures after each meeting. Report filing with the Department of Education is delegated to the superintendent, executive director for finance, or district staff. By policy, the Board authorizes the executive assistant to the School Board to perform routine duties of the Board clerk.

Role of the Treasurer

- The treasurer should serve on the Board's Budget and Audit Advisory Committee.
- The treasurer shall make all reports that may be called for by the board and perform all the duties that a treasurer usually performs.
- By resolution, the person who serves as the district's director of operations and finance may be appointed to assist in completing the treasurer's functions.

Fiduciary Responsibilities

The Board is accountable to taxpayers and the state for responsible stewardship of district resources. The Board sets annual budget parameters and approves the subsequent annual overall budget within those parameters. Ultimately, the Board is responsible for more than $650 million annually.

School finance in Minnesota is complex and based on formulas outlined in state statutes. Board members should have a strong understanding of revenue sources, major expense categories, and fund categories. The Board delegates budget administration to the superintendent and finance department and contracts with an independent public accounting firm for an audit.

Description of Funds

The Minnesota Department of Education has established various district funds. Each fund is accounted for as an independent entity. **Descriptions of the funds:**

Governmental Funds

General Fund – Used to account for all financial resources except those required to be accounted for in another fund. The district maintains five sub-accounts within the general fund: Operating, Transportation, Capital, Quality Compensation, and Special Education. Student activity accounts are reported in a restricted area of the general fund, as MDE requires.

Building Construction Fund – This fund accounts for financial resources for acquiring or constructing major capital facilities authorized by bond issues or capital project levies.

Debt Service Fund – Used to account for the accumulation of resources for, and payment of, general obligation long-term debt principal, interest, and related costs. The district maintains a separate Other Post-Employment Benefits (OPEB) account within the debt service fund to account for OPEB-related debt activity. All other debt service is recorded in the general debt service account.

Food Service Special Revenue Fund – Used to account for the district's child nutrition program.

Community Service Special Revenue Fund – Used to account for services provided to residents in recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services.

Proprietary Funds

Internal Service Funds – Internal service funds account for financing goods or services provided by one department to other government departments, agencies, or governments on a cost-reimbursement basis. The district has established three internal service funds: severance benefits, self-insured dental, and self-insured health.

Fiduciary Funds

Trust Funds – The district has maintained an employee benefit trust fund to administer resources received and held by the district as the trustee for employees participating in the district's flexible benefit plan (Internal Revenue Code § 125 Cafeteria Plan). The district will also maintain an OPEB Irrevocable Trust fund established in 2018.

School District Budgeting is a Five-Step Process

Each step outlined below requires Board approval and is open to public inspection and comment. Since the process spans multiple school and calendar years, the district can be in various phases at any time.

1. **Property Tax Levy –** The process begins with submitting estimated property tax levy information to the Minnesota Department of Education (MDE) by mid-July. MDE calculates the maximum levy amount based on current legislation. The Board certifies the final levy before the end of the calendar year.
2. **Preliminary Budget –** This process includes completing long-range enrollment projections, updating the five-year budget forecast, developing staffing guidelines, and determining revenue and expenditure assumptions. The Board approves preliminary budgets before July 1.
3. **Final Budget –** Each fall, the finance department prepares the final budget, which incorporates actual October 1 enrollment and changes in school finance law. The Board approves the final budget in December or January.

4. **Budget Adjustments –** In the spring, the Board may approve budget adjustments to account primarily for grant dollars the district may have received during the year. These adjustments allow for accurate program funding and provide the most accurate basis for developing the preliminary budget for the following year.
5. **Annual Financial Audit and Comprehensive Annual Financial Report –** The final step in the budgeting process is closing the books and preparing the financial statements for the year. During this period, the district undergoes an independent audit as state law requires. The Board typically reviews the audited comprehensive annual financial report in November.

CHARACTERISTICS OF AN EFFECTIVE SCHOOL BOARD

At the heart of educational excellence lies the steadfast commitment of the Board, entrusted with duties that shape the fabric of our district's future. While their duties are outlined by law, the Board is motivated by a commitment to improving our schools. Their responsibilities include creating robust learning environments and supporting the work of the district's leadership. Teamwork and collaboration among Board members are essential to their success, allowing them to use their combined knowledge and shared goals to drive positive changes. By working together with respect and cooperation, the Board can address challenges, seize opportunities, and work to fulfill the district's mission: Educating, developing, and inspiring our students for lifelong success.

The MSBA Board Governance Model delineates the distinct roles and responsibilities of the Board and the superintendent, ensuring both governance and management functions are clearly articulated and understood. The Board sets expectations and parameters through policy adoption, budgeting, contracting, and focusing on student achievement. The superintendent's responsibilities are to provide leadership and supervision, ensuring policies and strategies the Board sets are effectively implemented.

Duties of the Board

- The Board has powers and duties specified by statute. The Board's authority includes implied powers in addition to specific powers granted by the legislature.
- The Board exercises administrative functions. It also has certain legislative and quasi-judicial powers.
- The Board shall oversee and manage the district's schools, adopt rules for their organization, government, and instruction, prescribe textbooks and courses of study, and make and authorize contracts.
- The Board shall have general charge of the district's business, facilities, property, and the schools' interest.

The Board, among other duties, shall perform the following per applicable law:

- provide by levy of tax, necessary funds for the conduct of schools, the payment of indebtedness, and all proper expenses of the district;
- conduct the business of the schools and pay debt and proper expenses;
- employ and contract with necessary qualified teachers and discharge the same for cause;
- provide services to promote the health of its pupils;
- provide school buildings and erect needed buildings;
- purchase, sell, and exchange district property and equipment as deemed necessary by the Board for school purposes;
- provide for payment of claims against the district, and prosecute and defend actions by or against the district in all proper cases;
- employ and discharge necessary employees and contract for other services;
- provide for transportation of pupils to and from school, as governed by statute; and
- procure insurance against the liability of the district, its officers, and employees.

The Board, at its discretion, may perform the following:

- provide library facilities, public evening schools, adult and continuing education programs, summer school programs, and intersession classes of flexible school year programs;
- furnish school lunches for pupils and teachers on such terms as the Board determines;
- enter into agreements with one or more other independent districts to provide agreed-upon educational services;
- lease rooms or buildings for school purposes;
- authorize the use of school facilities for community purposes that will not interfere with their use for school purposes;
- authorize cocurricular and extracurricular activities;
- receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose; and
- perform other acts as the Board deems reasonably necessary or required for the governance of the schools. District Policy 201

What the School Board Does and What the Superintendent Does

As the elected governing body of District 196, the Board, among other duties, is responsible for:	As the executive team of District 196, the superintendent and Cabinet are responsible for:
Establishing, reviewing, and updating policy based on recommendations from the superintendent.	Implementing policy and making recommendations for policy updates and changes.
Hiring and evaluating the superintendent, the chief executive officer, and the only employee the Board supervises.	Hiring, supervising, and evaluating all other staff and all operations.
Fielding questions and concerns about items on the Board's agendas and the superintendent.	Fielding questions and concerns about school/district operations, including questions and concerns about staff members (other than the superintendent).
Annually approving budget parameters and the subsequent annual budget.	Allocating and managing resources (financial, human, and physical) within the Board-approved budget and budget parameters.
Identifying decisions requiring community engagement and directing the administration to seek public feedback before Board action.	Leading staff, parent, and community engagement.
Advocating for students and the school district with lawmakers.	Supporting the Board's advocacy includes, but is not limited to, information gathering and issue identification.
Approving policies, as recommended by the superintendent, that guide curriculum selection processes (e.g., graduation requirements).	Reviewing, selecting, and implementing curriculum, including materials, in a manner consistent with Board-approved curricular policies.
Setting goals aligned to the strategic plan and monitoring achievement toward their attainment.	Determining and implementing an action plan to achieve the Board's goals. This includes, but is not limited to, ensuring continuous improvement through performance management, professional development, and instructional leadership.

Standards for Board Leadership

The Board is responsible to the community for governing efficiently and effectively to provide students with an equitable education that results in high achievement. See the Standards for School Board Leadership developed by the MSBA to assist in this journey.

Attributes of High-Performing Board Teams

1. Everyone clearly understands the Board's mission, goals, and role; everyone knows who is and should be doing what.
2. Board members are skilled in group leadership and membership functions.
3. Board members have a high degree of trust in one another.
4. Interaction occurs in a supportive atmosphere. Suggestions, comments, ideas, information, and criticism are all offered in a helpful manner. Respect is shown for varying team viewpoints.
5. Expectations for the group and its members are high. Goals are stretched.
6. An individual or sub-group does not dominate the Board; everyone participates and has the opportunity to influence the discussion.
7. The Board has established procedures for operation, including decision-making, conflict resolution, and meeting management.
8. The Board is future-focused. Decisions are made with long-term consequences and benefits in mind.
9. The Board evaluates its performance periodically.

School Board Self-Evaluation

Board self-evaluations are a valuable way to see how well we work as a team and find ways to improve. This process helps us see how we're doing together, what we're doing well, and where we can improve. By reflecting on our work, we can understand each person's role and how the Board functions. It encourages open conversations, keeps us accountable, and builds vital teamwork. By participating in this evaluation, we can gain helpful insights to make better decisions, serve the community more effectively, and keep improving. MSBA School Board Self-Evaluation

The Relationships of the School Board and District Administration

Who reports to the School Board

The only position that reports to the School Board is the superintendent.

Role of Superintendent

The superintendent reports directly to the Board and holds all executive and administrative authority and responsibility for the effective operation of the school district, excluding those areas of control required by statute to be exercised directly by the Board. The superintendent acts as the district leader with the support of the district's administrators, who comprise the district leadership team. The superintendent may delegate specific powers or duties to directors and subordinates while maintaining final responsibility for any actions taken. The superintendent is also responsible for evaluating the leadership team.

In working with the superintendent and staff, School Board members:

1. Hold the superintendent responsible for the administration of the school district;
2. Give the superintendent authority commensurate with their responsibilities;
3. Assure the school district is administered by the best professional personnel available;
4. Consider the recommendation of the superintendent when hiring all employees and contractors;
5. Insist the superintendent keep the Board adequately informed at all times;
6. Offer the superintendent counsel and advice;
7. Recognize the superintendent's status as the chief executive officer and a non-voting, ex officio member of the Board;
8. Present any personal criticisms of employees to the superintendent in a private setting;
9. Support the superintendent and employees so they can perform their proper functions professionally.

Superintendent Evaluation

Evaluating the superintendent's performance is the Board's responsibility as an employer. The evaluation includes three phases: goal-setting, mid-year review, and end-of-year summative evaluation in writing. According to MSBA, the evaluation is more than a checklist: deciding whether expectations are met requires careful consideration of documented evidence. Board members and the superintendent work together to reach a consensus on goals and evidence to be used, keeping in mind that school districts already produce a variety of reports, all of which may be used to document a superintendent's progress and accomplishments related to established goals and/or performance standards. The Board Chair leads the Board's review of the superintendent's performance.

Communication with the Superintendent

It is essential to have open communication with the superintendent. Here are ways Board members can meet and connect with the superintendent:

- **1:1 meetings –** Reach out to the executive assistant to the superintendent and school board to schedule a time;
- **School visits –** The District 196 superintendent visits schools every Friday between 1 and 3 p.m. 2025-26 schedule~~2024-25 schedule~~

- **Triad meetings –** Each trimester, there is an hour-long meeting on Thursday, followed by an hour-long meeting on Tuesday (come to whichever day would work best for your schedule), where individual Board members (not to exceed a quorum) can meet with the superintendent for conversation.
  2025~~4~~-2~~6~~5 dates:
  - 1 p.m. Thursday, Oct. 9~~December~~ 5, **OR** 11 a.m. Tuesday, Oct.~~December 10~~4
  - 1~~11 p~~a.m. Thursday, Feb.~~February~~ 12~~6~~, **OR** 1 p.m. Tuesday, Feb.~~February~~ 17~~11~~
  - 1 p.m. Thursday, April 1~~6~~0, **OR** 11 a.m. Tuesday, April 21~~15~~
- Plays, athletic events, assemblies, and other school performances.

Using a District Email

As a Board member, you are provided with a district email account to use for all communications related to your role. While managing an additional account may seem inconvenient, it ensures compliance with public data laws and protects your personal or work devices from potential data access requests.

Communications related to your position are presumed public unless specifically exempt under law, such as private personnel data (Minn. Stat. 13.43), private educational data (Minn. Stat. 13.32), or protected medical information. Board communications are subject to open records requests, and the district is responsible for complying with such requests after redacting private information without charging the requester.

Using a district email simplifies the response process for public data requests by enabling searches within the district's system. This avoids needing access to your personal or work devices and minimizes the risk of exposing personal or work-related information.

Separating Board-related emails from personal or business correspondence also reduces the volume of messages requiring review during public data requests, saving time and resources. Additionally, keeping Board emails distinct reinforces the presumed public nature of such communications, helping you avoid missteps or potential embarrassment should the content become public.

Open Meeting Law (OML) Compliance
Email communications with other Board members about Board business can inadvertently result in OML violations if a quorum is involved in a two-way discussion. Such violations create a written record and carry serious implications.

To avoid this, use email sparingly with other Board members, limiting it to procedural topics such as scheduling meetings. For distributing information, rely on one-way communications via the Board chair or superintendent.

By adhering to these practices, you can safeguard your privacy and the integrity of your communications as a public official.

How School Board Members Address Questions and Concerns

Situation/example	Sound Governance: How a ~~High-Functioning~~ ~~High-Functioning~~ School Board Responds
What do I do if I receive concerns from a staff member, student, parent, or caregiver?	Encourage the concerned student, staff member, or parent to contact the staff member in the school best prepared to address their concern or question. For example, worries about grading should be directed to the teacher; concerns about a school's operations, personnel, or achievement should be directed to the principal. **From a staff member:** redirect them to a supervisor and notify the superintendent's office. Board members should not get involved in employment and contractual issues. **From a student:** redirect the student to the principal and notify the superintendent's office. **From a parent/caregiver:** redirect the parent/caregiver to the teacher, principal, or administrator as appropriate and notify the superintendent's office. Do not attempt to work with a parent working on behalf of an organized group rather than on behalf of their student. Confidentiality and safety procedures are paramount.
What do I do if I receive concerns via email?	It is essential to send an acknowledgment email to the person who emailed you, thanking them for reaching out and informing them that you forwarded their concern to the superintendent's office. After responding to the email's author and forwarding their concern to the superintendent's office, additional engagement or seeking to understand the issue is unnecessary. Do not "cc" or "bcc" to any individual or group, nor "reply to all."
What do I do if information about me, the Board, or the district is incorrectly referenced in a social media post?	As a Board member, it is not generally advised to engage in social media debates and criticisms. Contact the Board chair and the superintendent directly to make them aware of the issue so that the appropriate district staff person can quickly provide factual information on the social media platform if warranted so legal counsel may be contacted if there is a concern regarding confidentiality or safety. Ideally, the school district will have staff and community advocates who regularly participate in social media groups to communicate district information and monitor news and activity that pertains to the school district.
What if I disagree with a report or presentation to the Board?	Submit questions and concerns to the superintendent. Reflect on what is driving the concern or disagreement. If there is a disagreement regarding the details, request a meeting with the superintendent. It is best to provide administrators or Board colleagues with likely questions or concerns in advance of public meetings; doing so promotes preparation, collaboration, partnership, and accuracy. Discuss any unresolved concerns with the Board Chair.

LEARNING THE JOB

Legally Required Training

Newly elected Board members in Minnesota must complete training on how school finances work and how to manage a school district within 180 days (six months) of a new member taking office. This training is developed with the help of the Minnesota School Boards Association (MSBA). It follows state guidelines. Minn. Stat 127A.19 The training program is created in partnership with the state's Department of Education and experts from colleges and universities to ensure it covers all the essential topics needed for the role.

- Learning to Lead – School Board Basics: Phase I Workshop
- Leadership Foundations – School Finance and Management: Phase II Workshop

Ongoing Professional Development

Continuous learning is crucial for effective governance. Board members are encouraged to participate in School Board and related workshops and activities sponsored by local, state, and national school board associations, as well as in the activities of other educational groups. Each Board member shall receive school finance and management training developed in consultation with the Minnesota School Boards Association. Minn. Stat 123B.09, Subd. 2. A list of MSBA's Learning to Lead Phase Workshops is below.

- Building a High-Performance School Board Team: Phase III Workshop
- Representing Your Community Through Policy and Engagement: Phase IV Workshop

Minnesota School Boards Association

The Minnesota School Boards Association (MSBA) is a non-profit organization that provides guidance, support, and advocacy for public school boards throughout Minnesota. Established in 1920, MSBA helps boards govern their school districts effectively and improve student educational outcomes.

Key Roles and Functions of MSBA:

1. **Training and Professional Development:** MSBA offers training programs and workshops to help school board members understand their roles and responsibilities. These include sessions on school finance, legal issues, leadership, and governance. This training is essential for both new and experienced board members.
2. **Advocacy:** MSBA represents the interests of school boards at the state and federal levels. It advocates for policies and funding that support public education and works closely with legislators to influence educational laws and regulations in Minnesota.
3. **Policy Guidance:** The association provides resources and model policies to help school boards create and maintain effective governance frameworks. These policies cover student rights, personnel management, school safety, and district operations.
4. **Legal Support:** MSBA offers legal services and advice to member school boards, helping them navigate complex legal challenges related to education, labor relations, and governance.

5. **Networking and Collaboration:** MSBA fosters collaboration among school boards across the state by organizing conferences, events, and networking opportunities. These forums allow members to share best practices, discuss common challenges, and build a supportive community.
6. **Publications and Resources**: MSBA regularly publishes updates, newsletters, and reports on critical issues affecting Minnesota school districts, including legislative updates, court rulings, and educational trends.

Board Mentorship

Outside of this handbook, one of the most valuable resources you have is the wealth of experience and knowledge your fellow Board members and district staff possess. Engaging with them can significantly enhance your understanding of Board operations, policies, and educational best practices. Your colleagues on the Board bring diverse backgrounds and perspectives that can provide invaluable insights.

Here are a few ways to leverage their experience:

- **Workshops and Retreats** - Participate actively in Board workshops and retreats. These sessions address vital issues and foster team building and collective learning.
- **Committee Participation** - Join Board committees that align with your interests and expertise. Working closely with other members on specific topics will deepen your understanding and contribute to your professional growth.
- **Informal Meetings -** Work with the superintendent to schedule informal meetings with key staff members to discuss specific areas of interest. These one-on-one interactions can offer a more personalized learning experience and help you build strong working relationships.

The Board recognizes the importance of supporting new members transitioning into their roles. To facilitate this, the Board has a mentorship program designed to provide guidance, support, and valuable insights. The Board Chair will pair each new Board member with an experienced mentor who will help them navigate their responsibilities and become effective contributors to the Board. This mentor will be a seasoned Board member with a deep understanding of the district's operations, policies, and culture.

To support you in this transition, you and your mentor will use the MSBA New Board Member Orientation Year At-a-Glance to guide you through your first year. This program will provide you with the knowledge, tools, and support necessary to become an effective and confident Board member. Mentor and mentee should schedule a time before each Board meeting to check in regarding the upcoming agenda, policies, and procedures.

The~~Our~~ orientation program is structured to ensure you receive a balanced combination of printed materials, hands-on training, and personal mentorship. These experiences are designed to deepen your understanding of Board operations, district policies, and educational goals. By the end of your first year, you will have a foundation to effectively contribute to the Board's mission of providing quality education for all students.

BOARD ELECTIONS

Eligibility & Terms

To run for a Board seat, you must be (1) at least 21 years old, (2) an eligible voter, (3) a district resident for at least 30 days before the election, and (4) not convicted of a sex offense for which registration is required. Minn. Stat. 123B.09; Minn. Stat. 204B.06, Subd. 1.

School Board Election Timelines

Regular school board elections are held in November of odd-numbered years. Board members are elected to four-year terms and take office on the first Monday in January following the election. There is no limit on the number of consecutive terms a Board member can serve. Minn. Stat. 123B.09.

Canvass and Declaration of Results

The Board must canvass the returns and declare the results of a district election between the third and tenth day after the election. Minn. Stat. 205A.10, Subd. 3.

Issuance of Certificate of Election

After canvassing the election and the seven-day contest period has passed, the district's general counsel will issue a certificate of election to the candidate for each office who received the most votes. If there is a contest, the certificate of election to that office must not be issued until the proper count has determined the contest's outcome. The district's general counsel shall certify the election results to the county auditor. Minn. Stat. 205A.10, Subd. 3.

Campaign Financial Report Certification of Filing

All Board candidates must file a certification with the school district election officer (currently the district's Deputy General Counsel) that they have filed all required campaign financial reports no later than seven days after the general election. Minn. Stat. 211A.05.

Taking Office

Newly elected Board members take office on the first Monday in January.

Official Oath of Office

After the election has been canvassed, the candidates turn in their certificate of campaign filing report, and the seven-day contest period has ended. The school election officer should give each winning candidate the certificate of election. Each winning candidate has 30 days to sign the official oath and acceptance of office form before a notary. Someone at the District Office can usually do this. By signing this document, the individual officially becomes a Board member on the first Monday in January. Minn. Stat. 358.05.

Ceremonial Oath of Office

The ceremonial oath of office is usually administered at the Organizational Meeting on the first Monday in January (or as soon after that as possible).

Board Vacancies

A vacancy on the Board can occur for several reasons, including when a member dies, resigns, or ceases to be a district resident. When a vacancy occurs, the Board must fill it by appointment. If the vacancy occurs less than two years before the expiration of the term, the appointee shall serve for the remainder of the unexpired term. If two years or more remain, a special election must be held under Minn. Stat. 123B.09.

For more information regarding filling vacancies, see Steps to Fill a School Board Vacancy with Sample Application and Interview Questions. (MSBA log-in required)

Compensation and Reimbursements

Members of the Board receive an annual compensation of $9,000, while the Board Chairperson receives $9,900 annually. During contract negotiations, Board members are additionally compensated based on their time commitment: $125 for up to four hours of work in a single day and $250 for more than four hours in a day. Compensation rates are set during the annual organizational meeting each January.

All Board members may receive reimbursement for transportation at the rate provided for in Minn. Stat. 471.665. No Board member or district employee shall receive any compensation or benefits based on incentives or other money provided to the district by or from a source of group insurance coverage referenced in Minn. Stat. 471.6161, Subd. 1, except for a refund provided under Minn. Stat. 123B.75, Subd. 10, or a wellness plan mutually agreed upon by the district and the exclusive representatives of employees.

District Facilities

	Building Leadership	Built	Square Footage	Capacity	Enrollment (2024-25)
Elementary Schools					
Cedar Park	John Garcia	1977	79,178	595	657~~701~~
Deerwood	Tyra Raasch	1987	80,741	595	477~~517~~
Diamond Path	Rob Nelson	1970	83,780	725	563~~659~~
East Lake	Emily Wyse Moore	2017	84,600	750	734~~786~~
Echo Park	Logan Schultz	1979	94,876	790	658~~705~~
Emerald Trail Elementary School	Chad Ryburn	2025	84,595	638	662
Glacier Hills	Adriana Henderson	1993	85,167	680	692~~651~~
Greenleaf	Sally Soliday	1975	88,130	835	713~~761~~
Highland	Mark Aronson~~Chad Ryburn~~	1986	85,497	725	589~~680~~
Northview	Melissa Griffin	1960	67,743	705	360~~365~~
Oak Ridge	Cathy Kindem	1991	86,896	680	474~~524~~
Parkview	Nicole Garcia	1970	95,430	680	644~~669~~
Pinewood	Leah Hack	1990	85,328	815	455~~490~~
Red Pine	Tony Washington	1995	88,784	815	549~~698~~
Rosemount	Tom Idstrom	1960	76,251	660	499~~754~~
Shannon Park	Erik Davis	1990	83,936	770	519~~497~~
Southview	Sara Stratton~~Christine Evans~~	1967	75,391	790	513~~591~~
Thomas Lake	Dave Lostetter	1979	69,912	595	537~~553~~
Westview	Donzell Dixson~~Tami Staloch Schultz~~	1964	71,678	725	456~~475~~
Woodland	Kristine McGuire~~Lisa Carlson~~	1988	83,724	680	690~~728~~
~~Elementary #20~~	~~Chad Ryburn~~	~~2025~~			
Middle Schools					
Black Hawk	Anne Kusch	1994	198,534	1,200	869~~847~~
Dakota Hills	Trevor Johnson	1989	223,560	1,300	1,208~~1,122~~
Falcon Ridge	Becky Melville	1996	197,534	1,200	1,040~~925~~
Rosemount	Bradley Schafer	1918	173,796	1,055	1,209~~1,178~~
Scott Highlands	Dan Wilharber	1979	165,735	1,030	1,154~~1,131~~
Valley	Stacey Buchwald	1972	192,198	1,165	1,044~~1,040~~
High Schools					
Apple Valley	Drew Mons	1976	370,234	1,990	1,909~~1,816~~
Eagan	Polly Reikowski	1990	382,970	2,040	2,161~~2,100~~
Eastview	Bruce Miller	1997	338,242	2,015	2,184~~2,224~~
Rosemount	Pete Roback	1963	414,998	2,015	2,206~~2,343~~
School of Environmental Studies	Lauren Haisting	1995	71,171	400	327~~365~~
Area Learning Center and Transition Plus	Andrea Engstrom	2006	27,659	310	280~~353~~
Dakota Ridge	Andrea Engstrom	1997	50,338	160	115~~111~~
Cedar Valley Learning Center (Special/Early Child/Adult Education)	Eric Lind	1993	13,730	309	–
Dakota Valley Learning Center (Special/Early Child/Adult Education)	Zachary Gonsioroski	2014	54,000	529	279~~261~~
Silver Bell Learning Center		2017	48,332	N/A	–
District Office		2006	25,900	368	–
District Service Center		1972	23,937	N/A	–

Facilities (Office/Maintenance/Warehouse)		1972	28,964	N/A	–
District Office East		1984	18,677	N/A	–

REFERENCES

Glossary of Terms and Acronyms

District 196 History

District 196 history dates back to 1957, when several smaller rural schools consolidated to form the district. This merger aimed to provide a more comprehensive and unified educational experience for students in the rapidly growing suburban areas south of the Twin Cities.

Key milestones:

- 1957: The district was officially established by consolidating smaller schools, primarily serving the communities of Rosemount and surrounding rural areas.
- 1960s-1980s: The district expanded significantly as suburban growth increased, with new schools built to serve the growing populations of Apple Valley, Eagan, and Rosemount.
- 1990s-Present: District 196 grew in student population and academic offerings, becoming one of Minnesota's most respected districts. District 196 is known for its commitment to educational excellence, diverse programming, and comprehensive services for students. Today, it is recognized for its strong performance in academics, arts, and athletics, making it a leader in Minnesota's public education system.

More history:: 1858 to present
Researched and written by Cory Johnson, District 196 School Board, 2020-present

The Pioneer Foundations (1858–1900)
The district's educational roots were planted in the spring of 1858, the same year Minnesota achieved statehood. The first schoolhouse in Rosemount Township was a modest 14-by-18-foot log structure located north of the village on Dodd Road. The conditions were primitive; an 1868 report described the building as having "a large aperture under the door... produced by hard usage," leaving students and the teacher shivering in the winter cold.

As the population grew, so did the need for better facilities. By 1896, the townspeople of Rosemount moved to consolidate the small rural District 92 with the village's District 19. This union led to the construction of the "Flores Building" in 1896, an imposing two-story, hip-roofed structure with a belfry that stood on the site of the present Waterford Commons. It was here that early students studied the Palmer Method of Writing and orthography, with a long noon break to allow town children to walk home for lunch.

The Secondary School Emerges (1900–1939)
For decades, education ended at the 8th grade. Those wishing to attend high school had to travel to St. Paul or nearby towns, often boarding with relatives. By 1917, the demand for local secondary education became undeniable. The Board of Education initially rented the second floor of the Village Hall (above the jail) to house high school classes.

In 1918, despite shortages of building materials caused by World War I, the district broke ground on a new consolidated school. Opened in December 1919, this brick building (later known as the 1918 Building) was a marvel of its time, featuring indoor plumbing, steam heat, and a gymnasium. It produced its first graduating class in 1918—four women: Margaret Cunniff, Florence Gibbons, Josephine Gibson, and Margaret Quigley.

The Depression years tested the district's resolve. Enrollment dropped, and staff salaries were cut. To survive and remain relevant, the district introduced commercial training (typing and shorthand) in 1937, effectively creating the area's first vocational program to help students find employment.

War, Industry, and Identity (1940–1949)
The 1940s brought unprecedented upheaval. In 1942, the federal government seized 13,500 acres east of Rosemount for the Gopher Ordnance Works, a smokeless gunpowder plant. Farmers were given mere weeks to vacate their land, and a wave of construction workers flooded the area.

School enrollment skyrocketed overnight. Classrooms designed for 30 students held 50, and the district faced severe financial stress due to the removal of taxable land from the tax rolls. The district survived through federal Lanham Act funds.
It was also during this era that the district's identity solidified. The athletic teams, originally dubbed the "Ramblers" or simply "Blue and Gold," began to be referred to as the "Fighting Irish," a nod to the area's strong Irish heritage.

The Great Consolidation (1950–1959)
Following the war, the national trend toward school consolidation reached Dakota County. Small rural districts, plagued by dwindling enrollments and dilapidated one-room schoolhouses, began to merge with larger systems.

On June 26, 1950, voters overwhelmingly approved the consolidation of District 19 with surrounding rural districts to form Independent School District No. 5. This massive reorganization expanded the district to cover over 100 square miles. To accommodate the influx of rural students, a new addition to the 1918 building was dedicated in 1953.

In 1957, the state unified its numbering system, and the district officially became Independent School District 196.

The Suburban Boom (1960–1976)
The 1960s marked the transition from a rural farming community to a suburban center. A 1959 Bureau of Field Studies report predicted massive population growth and recommended a shift to the 6-3-3 plan (Elementary, Junior High, Senior High).

The district launched an aggressive building program:
1961: Northview Elementary opened, signaling the rebirth of the neighborhood school concept.
1963: Westview Elementary was built to serve the burgeoning population in the west (now Apple Valley).
1964: A new Rosemount High School opened on a 43-acre site, designed to sit in a "natural bowl".
1966: Southview Elementary opened.

The rapid development of Apple Valley by developers like Orrin Thompson transformed the district's demographics. By the mid-1970s, enrollment had grown so large that a second high school was necessary. Apple Valley High School opened in 1976, featuring a creative design with a theater as its focal point.

A Modern Legacy
By 1976, District 196 had grown from a single log schoolhouse to a sprawling system with more than 10,000 students. The district continued to innovate, becoming one of the first to wire schools for the internet and opening Eagan High School in 1987 to serve the northern tier of the district.

Further Information

District and Board Meeting Calendar
District Budget and Financial Reports
Budget and Finance Documents
District Policy Manual
District Strategic Roadmap | Operational Plan (link forthcoming)
MSBA's Closed Meeting Law Chart
Special Voting Situations
Student Rights and Responsibilities Handbook
~~Superintendent Goals 2024-25~~Superintendent Goals 2025-26
Achievement and Integration Plans 2023-2026 | Submitted to MDE
Annual Comprehensive Financial Report (FY 2025~~4~~)
~~Budget and Finance Documents~~

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date: **01/12/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **School Board Meeting Dates for January 2026-June 2027**

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

Background
Regular School Board meetings in District 196 are scheduled for 6 p.m. on Mondays, at least once a month, at Dakota Ridge School. The School Board plans to reserve the fourth Tuesday of the month for special Board meetings, if needed, at the District 196 office. Notice of any additional special Board meetings will be communicated to local media and the public as required by statute. Proposed dates for regular and special meetings from January 2026 to June 2027 are as follows:

- Jan. 12, 2026
- Jan. 27, 2026 - Hold for Special, if needed
- Feb. 9, 2026
- Feb. 24, 2026 - Hold for Special, if needed
- March 9, 2026
- April 13, 2026
- April 28, 2026 - Hold for Special, if needed
- May 11, 2026
- June 8, 2026
- June 22, 2026
- July 13, 2026
- July 28, 2026 - Hold for Special, if needed
- Aug. 10, 2026
- Aug. 25, 2026 - Hold for Special, if needed
- Sept. 14, 2026
- Sept. 28, 2026
- Oct. 12, 2026
- Oct. 27, 2026 - Hold for Special, if needed
- Nov. 9, 2026
- Nov. 24, 2026 - Hold for Special, if needed
- Dec. 14, 2026
- Jan. 11, 2027
- Jan. 26, 2027 - Hold for Special, if needed
- Feb. 8, 2027
- Feb. 23, 2027 - Hold for Special, if needed
- March 8, 2027
- April 12, 2027
- April 27, 2027 - Hold for Special, if needed
- May 10, 2027
- June 14, 2027
- June 28, 2027

Alternatives
Schedule regular School Board meetings on different dates, times, and/or locations.

Recommendation
Approve the schedule of regular and special School Board meetings as presented.

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Meeting Date: **01/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Minutes of Dec. 8, 2025, Regular School Board Meeting**

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

Chairperson Cory Johnson called the meeting to order at 6 p.m. at Dakota Ridge School.

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

The School Board led the Pledge of Allegiance.

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

Recognition
The Board recognized the Dakota Hawks for winning first place in the State Adaptive Soccer CI Tournament; the Apple Valley High School girls volleyball team for placing third in the state tournament; and the Rosemount High School marching band for being named Grand Champion and placing first in Class AAAA at the Youth in Music state competition.

Superintendent's Recognition
Superintendent Bolsoni recognized the many District 196 students performing in winter band, choir, and theater programs, noting the preparation, creativity, and dedication that go into these seasonal performances and thanking staff for their leadership. He also highlighted National Inclusive Schools Week, acknowledging the ongoing work across the district to ensure that every student feels welcomed and included. Bolsoni congratulated Cultural Family Advocate Milca Dominguez on receiving the Friends of Youth Leadership Award and being inducted into the Youth Worker Hall of Fame. He recognized General Counsel Jill Coyle, who announced her retirement after 26 years of service, expressing gratitude for her extensive contributions to the district.

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

- Minutes of the Nov. 10, 2025 Regular School Board Meeting;
- Minutes of the Nov. 25, 2025 Special School Board Meeting;
- Advertising Revenue;
- Gifts;
- Quarterly Gifts;
- Grants;
- Treasurer's Report for October 2025;
- Summary of Claims for October 2025;
- Schedule of Investments for October 2025;

- Revenue and Expenditures Report for October 2025;
- Pay Rates for Substitute, Temporary, and Part-time Community Education Employees;
  Personnel;
- Employment Agreement – Additional FTE;
- Agreement for Student Teaching with Augsburg University;
- Agreement for Practicum Experience with Southeast Service Cooperative;
- Memorandum of Understanding with Cultural Family Advocates Regarding Conversion of Sick Leave from Days to Hours;
- Memorandum of Understanding with Teamsters Local 320 Regarding Conversion of Sick Leave from Days to Hours;
- Eagan High School Activity Center and Renovations;
- Joint Powers Agreement between District 196 and the City of Eagan;
- Fuel Purchase.

Artificial Intelligence (AI) Framework
Director of Instruction and Achievement Rachel Hughes and Technology Specialist Rowen Elsmore provided an update on the district's Artificial Intelligence guidance, including progress on implementation, professional development, and ongoing review of instructional tools. District 196's AI guidance framework helps drive instruction in our recently AI-integrated world through four guiding principles: critical thinking and achievement, equity and diverse needs, academic integrity, and ethical use. No action was requested.

2025 (Payable 2026) Property Tax Levy (Truth-in-Taxation Hearing)
Director of Finance and Operations Christopher Onyango-Robshaw presented the proposed certification of the 2025 (payable 2026) property tax levy in the amount of $168,815,699. The School Board approved the proposed levy limitation at the Sept. 29, 2025, Board meeting. After the city, county, school district, and other taxing authorities adopt proposed tax levies, the county calculates truth-in-taxation notices to send to taxpayers in November. The notices show the estimated 2026 property taxes for individual properties. This represents an increase of $12.8 million, or 8.19 percent, compared to the 2024 (payable 2025) certified levy.

Motion by Magnuson, seconded by Cerio and carried, with seven members voting in favor and no member voting in opposition, to certify the maximum levy.

School Year Calendars – 2026-27 and 2027-28
Director of Human Resources Joel Milteer presented recommendations for approval of the 2026-27 and 2027-28 school year calendars. Incorporated into the second reading is additional rationale gathered from principals, teachers, and operational data, including trends in student attendance, instructional needs, and alignment with established calendar practices. During the discussion, Diamond raised the consideration of observing Yom Kippur. Board members agreed that a future workshop may be needed to discuss religious holidays in more detail.

Motion by Magnuson, seconded by Diamond and carried, with seven members voting in favor and no member voting in opposition, to approve the instructional calendars.

2026-27 Middle School and High School Course Revisions
Director of Instruction and Achievement Rachel Hughes presented recommended course revisions for middle and high schools. Proposed course revisions are prepared annually at each middle school and high school, with recommendations to add, drop, replicate, restructure, or rename courses.

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

2026-27 Connections Preschool Fees
Director of Community Education Khia Bruse presented proposed tuition adjustments and the updated sliding

fee scale for Connections Preschool. Community Education is proposing an inflationary tuition increase of 3 percent to 4.5 percent for the Connections Preschool program for the 2026-2027 school year. The fee schedule will continue to use a sliding scale based on federal poverty guidelines, as outlined in Regulation 507.2AR (Student Fees and Fines). A family's tuition rate is determined by family size, annual income, and the specific course description. This inflationary adjustment is necessary to partially offset the rising costs of staff salaries and benefits (it is important to note that this proposed increase will not cover the full increase in staff expenses).

Motion by Cerio, seconded by Magnuson and carried, with seven members voting in favor and no member voting in opposition, to approve the 2026-27 Connections Preschool fees.

2025-26 Final Budget

Coordinator of Finance Danny DuChene presented the 2025-26 final budget. The School Board adopted a preliminary budget for the 2025-26 school year at the June 23, 2025, regular Board meeting. The final budget is based on actual October 2025 enrollment and incorporates updated assumptions from those used in developing the preliminary budget.

The final budget document includes revised estimates for revenues, expenditures, and projected fund balances for 2025-26 by fund. The updated Community Budget Guide was also made available for review. The guide provides information on budget inputs and priorities and highlights notable outcomes from the previous fiscal year that are important in the final budget process.

The report was given for review only and will return for approval at the Jan. 12, 2026, regular meeting.

Superintendent's Report

Superintendent Bolsoni highlighted high school theater productions at Eagan, Eastview, and Rosemount and encouraged families to attend performances. He reminded families that magnet school application windows for 2026-27 are closing soon and encouraged participation in the districtwide ParentSquare survey. He also reminded families that winter break begins Dec. 22, 2025, with students returning to school Jan. 5, 2026.

Motion by Gardner, seconded by Williams and carried, with seven members voting in favor and no member voting in opposition, to adjourn the meeting at 7:19 p.m.

_____

Cory Johnson, School Board Chairperson

_____

Sakawdin Mohamed, School Board Clerk

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Meeting Date: **01/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Paraprofessional Employees Appreciation Week: Jan. 19-23, 2026**

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

Background
District 196 celebrates Paraprofessional Employees Appreciation Week. In recognition of and appreciation for the excellent work they do, the administration recommends that the School Board approve the following resolution.

District 196 Paraprofessional Employees Appreciation Week

Whereas: There are more than 550 paraprofessional employees who work in District 196 on a full- or a part-time basis;

Whereas: Our paraprofessional employees fill a variety of important positions in the district, including but not limited to supporting students who receive special education services through instructional support, special education services, student supervision, and individualized student assistance; and

Whereas: Our paraprofessional employees provide valuable support that assists teachers and promotes student learning;

Whereas: Our paraprofessional employees provide services essential for meeting the diverse academic, social, behavioral, and health needs of students; and

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

Therefore, be it resolved: The School Board of District 196, Rosemount-Apple Valley-Eagan Public Schools, hereby extends its appreciation to paraprofessional employees for the vital role they play in educating, developing, and inspiring students for lifelong success, and declares Jan. 19-23, 2026, to be Paraprofessional Employees Appreciation Week in District 196.

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

Recommendation
Approve the resolution as presented.

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Meeting Date: **01/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Gifts**

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

Background
Bequests, donations and gifts may be accepted by the School Board according to Administrative Regulation 703.5.1AR, Gifts. The list below itemizes gifts valued at $500 or more that were received by December 26, 2025.

DISTRICT GIFTS - $250,968.35

Gift	Intended Use	Received From	Received By
$500	Girl's swim and dive memory books and awards	Apple Valley American Legion Post 1776	Cory Hanson, athletics director, Apple Valley High School
$500	2026 NYC choir trip	Fieldstone Family Homes, Inc	William Blatzheim, arts and activities director, Apple Valley High School
$550	Coaching stipend	Eric Torgerson	Cory Hanson, athletics director, Apple Valley High School
$600	2026 NYC choir trip	Catherine Hunter	William Blatzheim, arts and activities director, Apple Valley High School
$1,000	Promote and maintain the cross-country program	Mr. and Mrs. Ball	Cory Hanson, athletics director, Apple Valley High School
$2,795	9th grade choir t-shirts and bus fees	AVHS Choir Booster Club	William Blatzheim, arts and activities director, Apple Valley High School
$3,518.49	Coaching stipend	AVHS Girls Hockey Booster Club	Cory Hanson, athletics director, Apple Valley High School
$4,000	Promote and maintain the Speech and Debate program	Apple Valley American Legion Post 1776	William Blatzheim, arts and activities director, Apple Valley High School
$2,471.95	Team expenses	EHS FIRST Robotics Booster Club	Polly Reikowski, principal, Eagan High School
$3,000	Robotics team expenses	Gene Haas Foundation	Polly Reikowski, principal, Eagan High School
$4,000	Coaching stipend	Eagan Forensics Boosters	Polly Reikowski, principal, Eagan High School
$4,000	Transportation expenses for EHS athletics	Eagan High School Softball Booster Club	Polly Reikowski, principal, Eagan High School

$161,773.69	Coaching stipends and team expenses	EHS Football Booster Club	Polly Reikowski, principal, Eagan High School
$500	Dakota Hawks hockey coaching stipends, equipment and travel	Sypal Lundgren VFW 7662	Matt Percival, assistant principal/athletics director, Eastview High School
$500	Dakota Hawks hockey coaching stipends, equipment and travel	Eagan Lions Club-Gambling	Matt Percival, assistant principal/athletics director, Eastview High School
$500	Boys' cross-country supplies, equipment, etc	Jeffrey Debele	Matt Percival, assistant principal/athletics director, Eastview High School
$2,500	Random acts of kindness	Eastview Community Foundation	Bruce Miller, principal, Eastview High School
$4,000	Coaching stipend	Eastview Sixth Man Club	Matt Percival, assistant principal/athletics director, Eastview High School
$14,790.46	Boys' hockey coaching stipends	Eastview Blue Line Club	Matt Percival, assistant principal/athletics director, Eastview High School
$500	Support the PIF/work program	Erin Procko	Pete Roback, principal, Rosemount High School
$500	Support Onstage	Akin Hills Veterinary Associates	Pete Roback, principal, Rosemount High School
$1,200	Support Onstage	First State Bank of Rosemount	Pete Roback, principal, Rosemount High School
$4,848.50	New volleyball net system to enhance instructional quality in Physical Education classes and expand recreational access for Community Education programs	Valley Athletic Association	Stacey Buchwald, principal, Valley Middle School of STEM
$20,186	Purchase a climbing rock wall in the gym	East Lake PTO	Emily Wyse Moore, principal, East Lake Elementary School
$509.70	Purchase classroom supplies and instructional tools	Greenleaf Booster Association	Mandy Hill, principal, Greenleaf Elementary School
$1,000	Purchase books for WIN groups	Eastview Community Foundation	Mark Aronson, principal, Highland Elementary School
$500	Purchase craft supplies and food for the Parkview Family Connection night	Peter and Heather Haakenson	Nicole Garcia, principal, Parkview Elementary School
$3,839.33	Support student impact grants	Shannon Park Site Council	Erik Davis, principal, Shannon Park Elementary School
$4,000	Support the 5th grade Kindness Retreat in honor of Glenda Bauer, former assistant administrator at Shannon Park Elementary School	Dr. Doug Bauer	Erik Davis, principal, Shannon Park Elementary School
$1,785.23	Purchase classroom enrichment resources and fund educational field trips	Southview PTO	Sara Stratton, principal, Southview Elementary School

$600	Field trips	Anthony Chaouch	Eric Lind, manager, Adult Basic Education

STUDENT ACTIVITY ACCOUNTS - $500

Gift	Intended Use	Received From	Received By
$500	Support the Drama Club	Lakeview Bank	Stacey Buchwald, principal, Valley Middle School of STEM

Alternatives
Do not accept some or all the gifts.

Recommendation
Accept gifts totaling $251,468.35.

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Meeting Date: **01/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Grants**

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

Background
The School Board may accept grants in accordance with Administrative Regulation 703.5.2AR, Grants. Below are grants valued at $500 or more that were received by the district as of Jan. 2, 2026.

Grant	Intended Use	Received From	Received By
$2,000	Support high school theater programs for promoting the communicative arts and research in Minnesota	St Paul & Minnesota Foundation	Emily Villano, theater manager, Apple Valley High School
$1,000	Funding to support a 12th grade field trip to the Stone Arch Bridge area in Minneapolis. Students will collect data on energy use, transportation, waste management, biodiversity, and accessibility, to analyze in geospatial maps, spreadsheets and graphs.	The Blackbaud Giving Fund	Molly Melton, teacher, School of Environmental Studies
$616.76	Purchase two different modern and culturally relevant texts to teach as a full class novel. The goal is to help students understand Writer's Craft utilizing longer length text. Classes will compare different novels by the same author.	Rosemount High School Foundation	Amanda Michalak, teacher, Rosemount Middle School

Alternatives
Do not accept the grants.

Recommendation
Accept the grants, as presented.

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Meeting Date: **1/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Treasurer's Report for November 2025**

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

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

Alternatives
Do not approve the treasurer's report.

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

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Treasurer's Report
For Period Ending November 30, 2025

FUND	TITLE	Beginning Balance 11/1/2025	Receipts	Disbursements	Payroll	Ending Balance 11/30/2025	
General Fund							
01	General Operating	280,815,797.32	101,812,178.21	(74,101,280.02)	(23,654,276.27)	284,872,419.24	
21	Special Education	(95,808,999.62)	6,944,427.60	(6,916,133.10)	(6,945,608.87)	(102,726,313.99)	
31	Q Compensation	(3,571,251.04)	458,967.05	(400,257.26)	(474,450.52)	(3,986,991.77)	
03	Transportation A/C	(6,779,421.34)	1,041,403.44	(1,955,331.36)	(1,012,239.49)	(8,705,588.75)	
05	Capital Exp. A/C	2,669,696.30	457,881.34	(1,183,827.98)	-	1,943,749.66	
13	LTFM	(6,411,726.38)	68,903.19	(670,831.09)	(25,295.79)	(7,038,950.07)	
50	Student Activities	397,232.95	24,370.54	(37,840.43)	-	383,763.06	
Special Revenue							
02	Food Service	9,711,411.26	678,013.25	(1,831,030.89)	(557,263.25)	8,001,130.37	
04	Community Svc	6,432,945.59	1,877,491.39	(882,868.36)	(913,149.11)	6,514,419.51	
Debt Service			-	-	-		
07	Debt Redemption	27,457,329.06	7,356,722.87	(28,367.42)	-	34,785,684.51	
47	OPEB Debt Service	-	-	-	-	-	
Building Funds							
06	Building Construction	(31.71)	-	-	-	(31.71)	
66	2023A Bonds	186,523,024.35	13,018,273.49	(28,022,397.76)	(2,666.66)	171,516,233.42	
Internal Service							
20	Severance Pay	11,987,963.68	-	-	-	11,987,963.68	
23	Self-Insured Health	154,859.98	2,463,873.70	(6,185,583.96)	-	(3,566,850.28)	
24	Self-Insured Dental	218,686.72	2,976.00	(41,738.75)	-	179,923.97	
Fiduciary Funds							
45	OPEB Trust	68,239,800.58	338,859.12	-	-	68,578,659.70	
		482,037,317.70	**136,544,341.19**	**(122,257,488.38)**	**(33,584,949.96)**	**462,739,220.55**	-

	11/30/2025	
Cash Accounts		
	215,698,836.15	
Investment Accounts		
	249,954,597.09	
		465,653,433.24
Reconciling Items		
Outstanding Checks/Acct-Pending Adjustments		
US Bank Operating	(2,620,542.11)	
US Bank Payroll	(70,391.08)	
Pending Transactions	(223,279.50)	
		(2,914,212.69)
	Grand Total	**462,739,220.55** -

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Meeting Date: **1/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

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

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

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

Through November, the district had received $138,188,700 in revenues, representing 27.52% of the projected general fund budget, and expended $152,326,700, representing 30.03% of the general fund budget, not including operating capital or Long-Term Facility Maintenance (LTFM) transactions.

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

Alternatives
Do not approve the report.

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

Rosemount-Apple Valley-Eagan Public Schools

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

REVENUES/TRANSFERS IN BY SOURCE CODE

SOURCE	DESCRIPTION	MONTH TO DATE RECEIVED	YEAR TO DATE RECEIVED	CURRENT FULL YEAR PROJECTION	THIS YEAR % RECEIVED	LAST YEAR % RECEIVED
001-020	TAXES	0	62,022,600	101,831,300	60.91%	93.47%
021-089	FEES & TUITION COLLECTIONS	466,300	3,070,500	4,222,400	72.72%	59.88%
090-199	MISCELLANEOUS REVENUE	1,071,700	6,015,600	15,273,900	39.38%	38.11%
200-399	STATE AID	1,493,200	66,939,200	369,750,100	18.10%	17.66%
400-599	FEDERAL PROGRAMS	0	23,400	10,548,000	0.22%	0.42%
600-649	RESALE	25,300	117,400	599,400	19.59%	12.39%
		3,056,500	**138,188,700**	**502,225,100**	**27.52%**	**34.50%**
	OPERATING CAPITAL	0	0	12,997,500	0.00%	70.69%
	LONG-TERM FACILITIES MAINTENANCE	100	100,300	12,632,500	0.79%	38.00%

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

Expenditure Notes
Purchased Services - currenty year includes increase in contracted services, electrical an utilities expenses and transportation expenses.
Supplies & Equipment - currenty year includes increase over last year in technology based subscription agreements and iPad purchases for the district 1:1 device program.

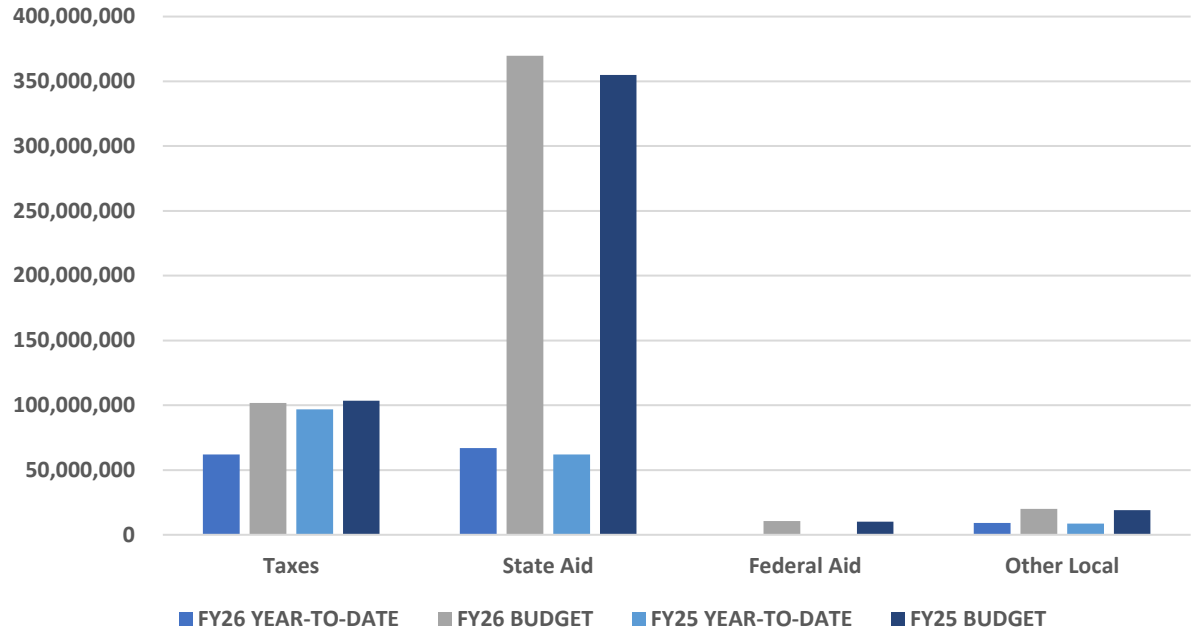
EXPENDITURES/TRANSFERS OUT BY OBJECT CODE

OBJECT	DESCRIPTION	MONTH TO DATE EXPENDED	YEAR TO DATE EXPENDED	CURRENT FULL YEAR PROJECTION	THIS YEAR % EXPENDED	LAST YEAR % EXPENDED
100	SALARIES	26,914,900	88,597,200	319,570,300	27.72%	28.12%
200	BENEFITS	12,508,600	39,241,600	127,195,700	30.85%	31.24%
300	PURCHASED SVCS	1,937,100	11,649,600	34,808,000	33.47%	29.01%
400	SUPPLIES & EQUIPMENT	1,135,600	12,498,500	24,849,000	50.30%	42.30%
800	OTHER EXPENSES	33,500	339,800	576,000	58.99%	37.76%
900	TRANSFERS & CONTINGENCY	0	0	206,000	0.00%	0.00%
		42,529,700	**152,326,700**	**507,205,000**	**30.03%**	**29.89%**
	OPERATING CAPITAL	725,900	4,971,900	13,358,200	37.22%	38.00%
	LONG-TERM FACILITIES MAINTENANCE	654,500	10,332,400	12,045,000	85.78%	57.76%

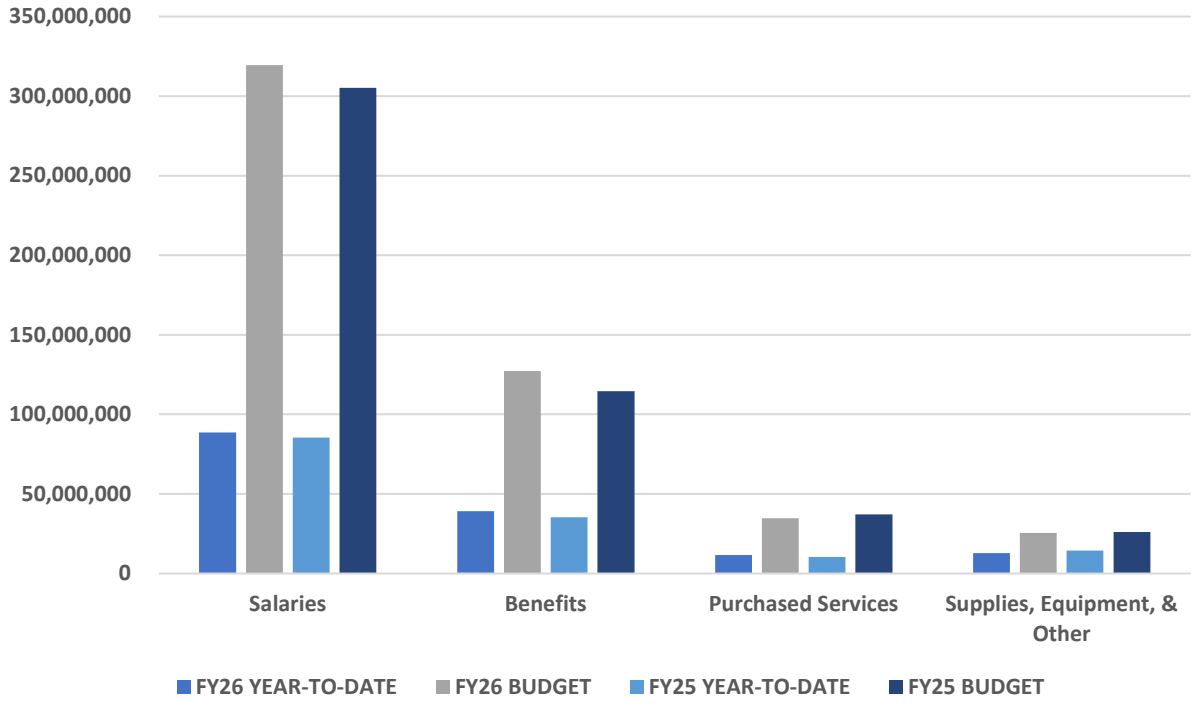
Rosemount-Apple Valley-Eagan Public Schools

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

REVENUE SUMMARY BY SOURCE



EXPENDITURE SUMMARY BY OBJECT



Rosemount-Apple Valley-Eagan Public Schools

All Funds Activity Summary
For Period Ending November 30, 2025

	Revenues		Expenditures	
	Budgeted Amounts	**Year-to-date Activity**	**Budgeted Amounts**	**Year-to-date Activity**
General Fund				
General Operations	384,290,326	127,173,927	352,519,565	111,484,746
Special Education	80,763,591	10,826,557	118,205,484	30,950,143
Quality Compensation	7,454,058	-	8,246,050	1,078,505
Capital Expenditures	25,630,056	100,302	25,403,223	15,304,341
Pupil Transportation	29,717,111	188,272	28,233,849	8,813,180
Total General Fund	527,855,142	138,289,058	532,608,171	167,630,915
Special Revenue Funds				
Food Service	24,041,002	2,948,133	27,340,750	7,200,280
Community Service	11,343,707	3,755,883	11,318,409	4,873,610
Total Special Revenue Funds	35,384,709	6,704,015	38,659,159	12,073,890
Building Construction Fund	8,861,133	(6,463,788)	200,111,800	57,327,990
Debt Service Funds				
Regular	35,785,291	19,017,589	35,203,400	7,791,700
Total Debt Service Funds	35,785,291	19,017,589	35,203,400	7,791,700
Internal Service Funds				
GASB #16 - Severance	1,200,000	-	699,999	-
Self-Insured Dental	477,000	13,649	460,000	224,890
Self-Insured Health	88,428,000	3,265,233	82,747,000	31,557,254
Total Internal Service Funds	90,105,000	3,278,881	83,906,999	31,782,144
Fiduciary Funds				
OPEB Irrevocable Trust	3,000,000	3,049,414	3,500,000	-
Total Fiduciary Funds	3,000,000	3,049,414	3,500,000	-
Total All Funds	**700,991,275**	**163,875,170**	**893,989,529**	**276,606,638**

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Meeting Date: **1/12/26** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Summary of Claims for November 2025**

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

Background
Following is a summary of claims for November 2025.

	FUND	CLAIMS PAID
01	General Account	11,692,201.66
03	Transportation Account	1,311,020.32
05	Capital Expenditure Account	725,946.64
11	Miscellaneous School Budgets	369,379.46
13	Long-Term Facilities Maintenance	641,835.21
21	Special Education Account	2,768,573.55
31	Quality Compensation Account	72,594.80
39	LCTS Funds	1,334.90
	Sub-Total General Fund	17,582,886.54
02	Food Service Fund	1,420,540.20
04	Community Service Fund	417,118.61
07	Debt Service Fund	
23/24	Self-Insured Health and Dental	6,227,322.71
50	Student Activity Accounts	37,810.48
66	2023A Bonds	5,611,923.67
	Grand Total	$31,297,602.21

Alternatives
Do not approve one or more claims.

Recommendation
Approve claims for November 2025.

Claims Paid Register
for the Period between 11/01/25 and 11/30/25

Check Date	Check Number	Payment Type	Name	Check Amount
11/03/2025	3100001713	Wire Transfer	Aviben LLC	709,429.44
11/03/2025	3100001779	Wire Transfer	Aviben LLC	71,157.19
11/03/2025	3100001714	Wire Transfer	Delta Dental Plan Of Minnesota	9,637.25
11/03/2025	3100001715	Wire Transfer	Dept Of The Treasury	2,955,601.21
11/03/2025	3100001716	Wire Transfer	HealthPartners Inc	1,904,118.76
11/03/2025	3100001717	Wire Transfer	MN State Retirement System-Empower	50,261.22
11/03/2025	3100001718	Wire Transfer	Office of Child Support Enforcement	4,187.46
11/03/2025	3100001719	Wire Transfer	OneBridge Benefits Inc	6,248.50
11/04/2025	3100001720	Wire Transfer	Minnesota Department Of Commerce	1.00
11/04/2025	3100001721	Wire Transfer	Minnesota Department Of Revenue	1,108.62
11/04/2025	3100001722	Wire Transfer	Mn Dept Of Revenue	492,422.98
11/04/2025	3133358	Check	MNVBCA	30.00
11/04/2025	3100001723	Wire Transfer	RJ Mechanical Inc	508,800.95
11/05/2025	3100001724	Wire Transfer	NAC Mechanical and Electrical	127,191.70
11/06/2025	3133580	Check	Blatzheim, William F	1,185.00
11/06/2025	3100001725	Wire Transfer	Minnesota Public Employees Retire Association-PER/	451,819.32
11/06/2025	3133579	Check	Scalise, David C	1,185.00
11/06/2025	3133579	Check	Scalise, David C	-1,185.00
11/07/2025	3133359	Check	A & B Welding & Construction Inc	2,206.26
11/07/2025	3133360	Check	Abe, Colin	100.00
11/07/2025	3133361	Check	Ace Supply Co Inc	291.89
11/07/2025	3133362	Check	Ahlstrom, Mark	100.00
11/07/2025	3133363	Check	Airgas Inc	32.45
11/07/2025	3133364	Check	All In One Translation Agency LLC	51.36
11/07/2025	3133365	Check	All State Communications Inc	94,853.58
11/07/2025	3133366	Check	Alliance For Liability And Property Services	27,385.97
11/07/2025	3133367	Check	Amaril Uniform Co	261.59
11/07/2025	3133368	Check	Amazon.com Sales Inc	32,029.41
11/07/2025	3133369	Check	American National Red Cross & Its Constituent Chapt	420.00
11/07/2025	3133370	Check	Amish Tours of Harmony	1,932.00
11/07/2025	3133371	Check	Andraschko, Neil	130.00
11/07/2025	3133372	Check	Apple Inc	1,312.90
11/07/2025	3133373	Check	Aqua Engineering Inc	470.40
11/07/2025	3133374	Check	Athorn, Kezyah	40.00
11/07/2025	3133375	Check	Avedis Zildjian Company	75.00
11/07/2025	3133376	Check	AVSi	19,799.00
11/07/2025	3133377	Check	B & H Photo Video	3,729.40
11/07/2025	3133378	Check	Bad Warrior Sr, Jayme Alan	150.00
11/07/2025	3133379	Check	Barry, Kaitlyn	50.44
11/07/2025	3133380	Check	Bartek, Lawrence Charles	5,212.50
11/07/2025	3133381	Check	Bauer Built Inc	40.00
11/07/2025	3133382	Check	Beckman, Jon P	75.00
11/07/2025	3133383	Check	Beckman, Wendy D	75.00
11/07/2025	3133384	Check	Benjamin Bus Inc	996.00
11/07/2025	3133385	Check	Berhe, Tesfahun	80.00
11/07/2025	3133386	Check	Bigelow, Mark	75.00
11/07/2025	3133387	Check	Bilinguistics Inc	12,260.00
11/07/2025	3133388	Check	Birchbark Books Herbs & Native Arts LLC	1,870.60
11/07/2025	3133389	Check	Bix Produce Company	23,050.76
11/07/2025	3133390	Check	Bleth, Katherine	100.00
11/07/2025	3133391	Check	Blick Art Materials	506.08
11/07/2025	3133392	Check	Bluum of Minnesota LLC	1,331.94
11/07/2025	3133393	Check	BrainPOP LLC	4,500.00
11/07/2025	3133394	Check	Brambilla's Lease Systems Inc	9,432.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/07/2025	3133395	Check	Brand Farms	5,160.00
11/07/2025	3133396	Check	Braun Intertec Corporation	125.50
11/07/2025	3133397	Check	Brookaire Company	448.34
11/07/2025	3133398	Check	Brown's Ice Cream	921.72
11/07/2025	3133399	Check	BSN Sports LLC	5,258.00
11/07/2025	3133400	Check	Building Controls & Solutions	829.79
11/07/2025	3133401	Check	Burkhardt, Pamela	35.90
11/07/2025	3133402	Check	C and S Management Company Inc	75,896.45
11/07/2025	3133403	Check	CDW Government LLC	13,711.12
11/07/2025	3133404	Check	Cengage Learning Inc/Gale	172,260.37
11/07/2025	3133405	Check	Centerpoint Energy	2,390.47
11/07/2025	3133406	Check	Central Pro Supply	446.59
11/07/2025	3133407	Check	Chanhassen Dinner Theatres	20.00
11/07/2025	3133408	Check	Cheney, Donald E	75.00
11/07/2025	3133409	Check	Cintas Corporation No 2	1,145.87
11/07/2025	3133410	Check	Cisse, Nimco	280.00
11/07/2025	3133411	Check	Citi Cargo & Storage Co	760.00
11/07/2025	3133412	Check	Cole Papers Inc	12,411.00
11/07/2025	3133413	Check	Concordia University	13,006.83
11/07/2025	3133414	Check	Corporate Mechanical Inc	6,392.67
11/07/2025	3133415	Check	Crown Equipment Corp	1,846.17
11/07/2025	3133416	Check	Custom Education Solutions	243.45
11/07/2025	3133417	Check	Dakota Unlimited Inc	1,064.00
11/07/2025	3133418	Check	DCUE Dental Reimbursement Plan	210,589.15
11/07/2025	3133419	Check	Designed Glass	2,864.42
11/07/2025	3133420	Check	Discount School Supply	103.19
11/07/2025	3133421	Check	Doume, Aicha K	200.00
11/07/2025	3133422	Check	Drain Pro Plumbing Inc	570.00
11/07/2025	3133423	Check	Duff, Ronald J	75.00
11/07/2025	3133424	Check	Eagan City Of- Misc	7,350.00
11/07/2025	3133425	Check	East Ridge High School	658.00
11/07/2025	3133426	Check	Eckstrom, Mia	150.00
11/07/2025	3133427	Check	ECM Publishers Inc	1,656.00
11/07/2025	3133428	Check	ECSI c/o Hunt Electric Corporation	1,700.54
11/07/2025	3133429	Check	Ertl, Robert L	1,100.00
11/07/2025	3133430	Check	Event Pro Inc	66,281.05
11/07/2025	3133431	Check	Everdriven Technologies	2,271.00
11/07/2025	3133432	Check	Ferguson Enterprises LLC #1657	1,004.31
11/07/2025	3133433	Check	Flinn Scientific Inc	29.50
11/07/2025	3133434	Check	Follett Content Solutions LLC	151.78
11/07/2025	3133435	Check	Frank, Anthony L	150.00
11/07/2025	3133436	Check	Fun And Function	3,098.20
11/07/2025	3133437	Check	Fun Express LLC	139.93
11/07/2025	3133438	Check	Game One	8,967.43
11/07/2025	3133439	Check	Garrido Santander, Hugo	70.00
11/07/2025	3133440	Check	General Parts LLC	166.15
11/07/2025	3133441	Check	Goodin Company	4,479.08
11/07/2025	3133442	Check	Gopher Sport	5,079.52
11/07/2025	3133443	Check	Grafton School	4,950.00
11/07/2025	3133444	Check	Grainger Inc	1,336.68
11/07/2025	3133445	Check	Graphic Design Inc	1,277.00
11/07/2025	3133446	Check	Graybar Electric Co Inc	5,028.20
11/07/2025	3133447	Check	Great Lakes Coca Cola Distribution	3,012.26
11/07/2025	3133448	Check	Groth Music	519.20

Claims Paid Register
for the Period between 11/01/25 and 11/30/25

Check Date	Check Number	Payment Type	Name	Check Amount
11/07/2025	3133449	Check	Haas Musical Instrument Repair Inc	217.48
11/07/2025	3133450	Check	Hammer Sports LLC	240.00
11/07/2025	3133451	Check	Hanson Sports	5,520.90
11/07/2025	3133452	Check	Hanuschak, Oksana	40.00
11/07/2025	3133453	Check	Harvey, Jeremy L	75.00
11/07/2025	3133454	Check	Henry Jr, Robert	150.00
11/07/2025	3133455	Check	Henry Schein	791.39
11/07/2025	3133456	Check	Hidden Stream Farm	1,891.56
11/07/2025	3133457	Check	Hillyard- Minneapolis	5,088.74
11/07/2025	3133458	Check	Hooyo Tek LLC- Idil Omer	120.00
11/07/2025	3133459	Check	Hope Fieldhouse	3,893.75
11/07/2025	3133460	Check	Huang, Alex	100.00
11/07/2025	3133461	Check	Ideal Printers Inc	2,744.12
11/07/2025	3133462	Check	Increase Music Inc	708.44
11/07/2025	3133463	Check	Infinite Health Collaborative PA	237.50
11/07/2025	3133464	Check	INGCO International	74.55
11/07/2025	3133465	Check	Innovative Office Solutions	73,385.25
11/07/2025	3133466	Check	Interstate Power Systems	700.83
11/07/2025	3133467	Check	Iowa City Area Sports Commission	1,050.00
11/07/2025	3133581	Check	ISD 196 Support Staff Assn	1,951.25
11/07/2025	3133468	Check	Jarocki, Justin	92.00
11/07/2025	3133469	Check	John A Dalsin & Son Inc	1,790.33
11/07/2025	3133470	Check	Johnstone Supply	689.91
11/07/2025	3133471	Check	JW Pepper & Son Inc	462.99
11/07/2025	3133472	Check	Karlsburger Foods	551.12
11/07/2025	3133473	Check	Keating, Thomas F	420.00
11/07/2025	3133474	Check	Kelly Services Inc	134,697.37
11/07/2025	3133475	Check	Kendell Intermediate Corporation	26,000.00
11/07/2025	3133476	Check	Keystone Interpreting Solution Inc	920.00
11/07/2025	3133477	Check	Khakural, Ana	80.00
11/07/2025	3133478	Check	Kidcreate Studio- Woodbury	2,041.00
11/07/2025	3133479	Check	Kolstad, Matthew	300.00
11/07/2025	3133480	Check	Krulich, Maria E	200.00
11/07/2025	3133481	Check	Kuznia, Cade	100.00
11/07/2025	3133482	Check	LaFont, Evan	100.00
11/07/2025	3133483	Check	Lakeshore Learning Materials	970.40
11/07/2025	3133484	Check	Lightning Disposal Inc	357.50
11/07/2025	3133485	Check	Literacy Resources (dba Heggerty)	101.00
11/07/2025	3133486	Check	Loffler Companies Inc	5,205.52
11/07/2025	3133487	Check	Lou-Chapple, Yen Yu	140.00
11/07/2025	3133488	Check	Louis, John E	75.00
11/07/2025	3133489	Check	Louis, Peter M	75.00
11/07/2025	3133490	Check	Luong, Joe	80.00
11/07/2025	3133491	Check	Mackin Educational Resources	69.36
11/07/2025	3133492	Check	Madison Natl Life Ins Co Inc	92,875.78
11/07/2025	3133493	Check	Marschall Line Inc	131,461.86
11/07/2025	3133494	Check	MASBO-Minnesota Association Of School Business C	245.00
11/07/2025	3133495	Check	McCoy, Maria	1,000.00
11/07/2025	3133496	Check	Medina, Vanessa O	360.00
11/07/2025	3133582	Check	Messerli & Kramer	98.24
11/07/2025	3133497	Check	Midwest Language Solutions-Halima Abdulahi	480.00
11/07/2025	3133498	Check	Minnesota Air Inc	264.98
11/07/2025	3133499	Check	Minnesota Elementary School Principals Association	195.00
11/07/2025	3133500	Check	Minnesota Energy Resources Corp	917.67

Check Date	Check Number	Payment Type	Name	Check Amount
11/07/2025	3133501	Check	Minnesota Junior High Math League	200.00
11/07/2025	3133502	Check	Minnesota Roadways Co	2,785.00
11/07/2025	3133503	Check	Minnesota Urban Debate League	180.00
11/07/2025	3133504	Check	Mohn, Monica	160.00
11/07/2025	3133505	Check	MP Nexlevel LLC	1,481.50
11/07/2025	3133506	Check	Murad, Humza	100.00
11/07/2025	3133507	Check	Murad, Sarah	100.00
11/07/2025	3133508	Check	Music Theatre International	734.51
11/07/2025	3133509	Check	Napa Auto Part-Apple Valley	214.21
11/07/2025	3133510	Check	Nasco	250.14
11/07/2025	3133511	Check	Neo Electrical Solutions LLC	1,202.08
11/07/2025	3133512	Check	New Look Contracting Inc	74,270.35
11/07/2025	3133513	Check	Nguyen, Amy	100.00
11/07/2025	3133514	Check	Nickie Carrigan Enterprises Inc	284.80
11/07/2025	3133515	Check	Northfield Lines Inc	762.43
11/07/2025	3133516	Check	Novack, John T	200.00
11/07/2025	3133517	Check	Nuh, Hussein	41.30
11/07/2025	3133518	Check	Open Up Resources	111,824.00
11/07/2025	3133519	Check	Paladin Technologies	8,047.71
11/07/2025	3133520	Check	Pan O Gold Baking Co	5,611.73
11/07/2025	3133521	Check	ParentSquare Inc	450.00
11/07/2025	3133522	Check	Paulus, Scot	75.00
11/07/2025	3133523	Check	PBBS Equipment Corporation	125.82
11/07/2025	3133524	Check	Phoenix School Counseling LLC	5,112.19
11/07/2025	3133525	Check	RDF Enterprises Inc	880.00
11/07/2025	3133526	Check	Really Good Stuff LLC	261.20
11/07/2025	3133527	Check	Regents of the University of Minnesota	699.00
11/07/2025	3133528	Check	Rent N Save Portable Services	1,170.00
11/07/2025	3133529	Check	Retrofit Companies Inc	6,731.30
11/07/2025	3133530	Check	Ritz-Schlaifer, Julie	100.00
11/07/2025	3133583	Check	Riverview Law Office PLLC	276.72
11/07/2025	3133531	Check	RM Cotton Company	1,856.00
11/07/2025	3133532	Check	Sabin, Indigo	100.00
11/07/2025	3133533	Check	Scan Air Filter Inc	3,640.38
11/07/2025	3133534	Check	Scholastic Inc	171.88
11/07/2025	3133535	Check	School Health Corporation	1,345.27
11/07/2025	3133536	Check	School Specialty LLC	3,943.00
11/07/2025	3133537	Check	Schuch, Kari	141.90
11/07/2025	3133538	Check	Schwab Vollhaber Lubratt Inc (SVL)	4,846.00
11/07/2025	3133584	Check	SEIU Local 284	4,395.65
11/07/2025	3133539	Check	SFM Mutual Insurance Co	44,592.00
11/07/2025	3133540	Check	Sherman, Susan	75.00
11/07/2025	3133541	Check	Shine Early Learning	1,041.60
11/07/2025	3133542	Check	Shred Right	20.45
11/07/2025	3133543	Check	Slaikeu, Amanda	75.00
11/07/2025	3133544	Check	Southside Referees	2,252.00
11/07/2025	3133545	Check	Spok Inc	20.62
11/07/2025	3133546	Check	St Paul Beverage Solutions LLC	15,922.29
11/07/2025	3133547	Check	Stanley, Seneca	150.00
11/07/2025	3133548	Check	State Supply Company	259.21
11/07/2025	3133549	Check	Summit Fire Protection Co	6,809.65
11/07/2025	3133550	Check	Superior Automotive Of Apple Valley	69.38
11/07/2025	3133551	Check	Supreme School Supply	19.94
11/07/2025	3133552	Check	Teaching Strategies LLC	1,290.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/07/2025	3133585	Check	Teamsters Local 320	672.00
11/07/2025	3133553	Check	The Good Acre	405.13
11/07/2025	3133554	Check	The Tessman Company	4,617.00
11/07/2025	3133555	Check	Toll Gas & Welding Supply	238.95
11/07/2025	3133556	Check	Training Room Inc	374.71
11/07/2025	3133557	Check	Trane U.S. Inc	1,199.38
11/07/2025	3133558	Check	TriMark	220.92
11/07/2025	3133559	Check	Trio Supply Co	25,257.67
11/07/2025	3133560	Check	Twin Cities Elevator LLC dba Metro Elevator	113.95
11/07/2025	3133561	Check	Twin City Scale	197.50
11/07/2025	3133562	Check	Uhl Co	4,421.00
11/07/2025	3133563	Check	Uline	697.37
11/07/2025	3133564	Check	United Refrigeration Inc	424.55
11/07/2025	3133565	Check	Upper Lakes Foods Inc	156,794.46
11/07/2025	3133566	Check	US Bank National Association	2,025.00
11/07/2025	3133567	Check	Valley Images Photography	170.00
11/07/2025	3133568	Check	Vath, Jason	40.00
11/07/2025	3133569	Check	Vazquez, Carmen	560.00
11/07/2025	3133570	Check	Ventris Learning	90.00
11/07/2025	3133571	Check	Vics Crane Service	2,805.00
11/07/2025	3133572	Check	Vogt, Jason L	130.00
11/07/2025	3133573	Check	Werden, Mia	100.00
11/07/2025	3133574	Check	Westcoast Products & Design LLC	589.97
11/07/2025	3133575	Check	WeVideo Inc	374.00
11/07/2025	3133576	Check	Whetstone, Alyssa	588.00
11/07/2025	3133577	Check	Wold Architects Incorporated	1,258.99
11/07/2025	3133578	Check	Zoro	69.92
11/10/2025	3100001726	Wire Transfer	Aviben LLC	10,544.68
11/10/2025	3100001778	Wire Transfer	Bruber Financial Services Inc	6,886.23
11/10/2025	3100001727	Wire Transfer	Delta Dental Plan Of Minnesota	8,489.77
11/10/2025	3100001728	Wire Transfer	Dept Of The Treasury	148,596.90
11/10/2025	3100001729	Wire Transfer	Global Payments Inc	40,879.24
11/10/2025	3100001730	Wire Transfer	HealthPartners Inc	1,074,770.46
11/10/2025	3100001731	Wire Transfer	MN State Retirement System-Empower	1,011.59
11/10/2025	3100001732	Wire Transfer	Office of Child Support Enforcement	562.05
11/11/2025	3133586	Check	Buecksler, Lorrie J	360.00
11/11/2025	3133587	Check	Kemna, Jacob R	720.00
11/11/2025	3133588	Check	Kosidowski, Brett W	630.00
11/11/2025	3133589	Check	Pearson, Scott W	540.00
11/11/2025	3133590	Check	Tollefson, Mark W	360.00
11/12/2025	3100001733	Wire Transfer	Minnesota Department Of Revenue	561.59
11/12/2025	3100001734	Wire Transfer	Mn Dept Of Revenue	24,165.48
11/12/2025	3100001780	Wire Transfer	MN State Retirement System-Empower	5,834.11
11/13/2025	3100001735	Wire Transfer	Minnesota Department Of Revenue	1,811.06
11/13/2025	3100001736	Wire Transfer	Minnesota Public Employees Retire Association-PERA	343,969.61
11/13/2025	3100001737	Wire Transfer	MN Teachers Retirement Association	1,836,330.72
11/14/2025	3133592	Check	A&M Construction Inc	46,995.00
11/14/2025	9100010101	ACH	Ackerman, Jasmine J	18.41
11/14/2025	3133593	Check	All State Communications Inc	365.00
11/14/2025	3133594	Check	Allstate Peterbilt Group	1,473.33
11/14/2025	3133595	Check	AmazeWorks	2,000.00
11/14/2025	3133596	Check	Amazon.com Sales Inc	12,769.87
11/14/2025	3133597	Check	American Time	105.80
11/14/2025	9100010102	ACH	Anaya, Nicolas J	175.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/14/2025	3133598	Check	Anchor Paper Company	8,305.25
11/14/2025	9100010103	ACH	Anderson, Amanda R	270.92
11/14/2025	9100010104	ACH	Angeles-Farris, Anna M	71.94
11/14/2025	3133599	Check	Association for Middle Level Education	164.94
11/14/2025	9100010105	ACH	Athorn, Michael E	35.00
11/14/2025	3133600	Check	Automated Logic-Twin Cities	9,621.50
11/14/2025	3133601	Check	Awards Direct LLC	349.36
11/14/2025	9100010106	ACH	Bailey, Daneesha E	114.10
11/14/2025	9100010107	ACH	Ball, Steve L	46.48
11/14/2025	9100010108	ACH	Balvance, Katrina J B	359.03
11/14/2025	9100010109	ACH	Beach, Todd A	143.57
11/14/2025	9100010110	ACH	Bell-Kemp, Stephen G	48.65
11/14/2025	9100010111	ACH	Bender, Joelle C	106.45
11/14/2025	9100010112	ACH	Bent, Sarah J	20.23
11/14/2025	9100010112	ACH	Bent, Sarah J	-20.23
11/14/2025	9100010113	ACH	Bergh, Colleen K	40.11
11/14/2025	9100010114	ACH	Bergland, Kim V	28.56
11/14/2025	9100010115	ACH	Berryman, Ashley A	69.98
11/14/2025	9100010116	ACH	Besaw, Megan C	240.17
11/14/2025	3133602	Check	Bethel University	1,743.00
11/14/2025	9100010117	ACH	Blatzheim, Kristin L	18.55
11/14/2025	9100010118	ACH	Bohlke, Nancee E	0.77
11/14/2025	9100010119	ACH	Boland, Kathleen M	68.32
11/14/2025	3133603	Check	Boldt, Rosamaria	200.00
11/14/2025	9100010120	ACH	Bolsoni, Michael P	44.80
11/14/2025	3133604	Check	Boyden, Julie	325.00
11/14/2025	9100010121	ACH	Brethauer, William J	229.32
11/14/2025	9100010122	ACH	Brouchet, Kristy L	112.63
11/14/2025	9100010123	ACH	Bruse, Khia S	123.62
11/14/2025	3133605	Check	Burnsville City Of	1,496.82
11/14/2025	9100010124	ACH	Cairns, Terri	44.52
11/14/2025	3133810	Check	California State Disbursement Unit	132.50
11/14/2025	3133606	Check	Caponi Art Park	225.00
11/14/2025	9100010125	ACH	Carrigan, Sara E	72.38
11/14/2025	9100010126	ACH	Chetty, Shobha S	54.60
11/14/2025	9100010127	ACH	Chmiel, Abby L	39.17
11/14/2025	3133607	Check	Cintas Corporation No 2	330.06
11/14/2025	9100010128	ACH	Coan, Lisa A	72.17
11/14/2025	9100010129	ACH	Cole, Vicky Lynn	20.71
11/14/2025	9100010130	ACH	Collins-Simones, Tony G	283.59
11/14/2025	3133608	Check	Cornerstone On The Vermillion	2,272.80
11/14/2025	9100010131	ACH	Coulson, Linda M	47.88
11/14/2025	9100010132	ACH	Dahl, Trudy A	52.15
11/14/2025	3133811	Check	Dakota County Cultural Family Advocates	827.83
11/14/2025	3133812	Check	Dakota County United Educators	127,584.48
11/14/2025	9100010133	ACH	Daly, Kate R	29.85
11/14/2025	9100010134	ACH	Davis, Christina M	87.64
11/14/2025	9100010136	ACH	Deboom, Suzette M	66.01
11/14/2025	9100010137	ACH	DeForrest, Megan L	15.68
11/14/2025	9100010138	ACH	Desilet, Emily J	11.90
11/14/2025	9100010139	ACH	Dietel, Angela L	55.34
11/14/2025	9100010140	ACH	Dodge, Cliff	134.54
11/14/2025	9100010141	ACH	Doffing, Brittany J	33.11
11/14/2025	9100010142	ACH	Dose, Gabby J	19.95

Check Date	Check Number	Payment Type	Name	Check Amount
11/14/2025	9100010143	ACH	Dougherty, Michael D	41.86
11/14/2025	9100010144	ACH	Dreisbach, Holli J	264.25
11/14/2025	9100010145	ACH	Dulmes, Kelsey J	133.28
11/14/2025	9100010146	ACH	Dummer, Heidi L	145.81
11/14/2025	3133609	Check	Eagan City Of- Utilities	38,825.19
11/14/2025	3133610	Check	East Ridge Cheer Boosters	1,090.00
11/14/2025	9100010147	ACH	Eatchel, Tony R	149.03
11/14/2025	3133611	Check	Eckroth Music	47.00
11/14/2025	3133813	Check	Education Minnesota	640.75
11/14/2025	9100010148	ACH	Egan, Andrea M	43.40
11/14/2025	9100010149	ACH	Elias, Jason L	190.12
11/14/2025	9100010150	ACH	Elsberry, Majken I	28.87
11/14/2025	9100010151	ACH	Engberg, Lindsay M	381.92
11/14/2025	9100010152	ACH	Erickson, Amy M	262.64
11/14/2025	9100010153	ACH	Erickson, Karen	112.07
11/14/2025	3133612	Check	Express Window Fashions	2,089.00
11/14/2025	9100010154	ACH	Faber, Bethany J	29.02
11/14/2025	9100010155	ACH	Faber, Jennifer L	42.28
11/14/2025	3133613	Check	Fastsigns Overland Park	375.00
11/14/2025	3133614	Check	Ferguson Enterprises LLC #1657	903.72
11/14/2025	9100010156	ACH	Fimmen, Janet M	115.29
11/14/2025	9100010157	ACH	Firchow, Anja M	28.56
11/14/2025	9100010158	ACH	Fischer, Amy J	17.36
11/14/2025	9100010159	ACH	Fix, Gina M	32.48
11/14/2025	9100010160	ACH	Foreman, Kristine	349.30
11/14/2025	9100010161	ACH	Fornicoia, Mara L	131.46
11/14/2025	9100010162	ACH	Forrest, Kelli A	9.31
11/14/2025	9100010163	ACH	Forsythe, Madeline J	102.41
11/14/2025	9100010164	ACH	Freese, Dawn M	46.20
11/14/2025	3133615	Check	Frontier Communications	133.34
11/14/2025	3133616	Check	Frontier Communications	3,379.26
11/14/2025	9100010165	ACH	Gagnon, Kevin C	30.94
11/14/2025	9100010166	ACH	Gaona-Pacheco, Josefa	56.63
11/14/2025	9100010167	ACH	Garin, Allyson L	19.53
11/14/2025	9100010168	ACH	Gaubert, Rita D	22.82
11/14/2025	9100010169	ACH	Gergen, Katie J	20.02
11/14/2025	9100010170	ACH	Germond, Lisa A	51.00
11/14/2025	3133617	Check	Gilbertson, Sam	80.00
11/14/2025	9100010171	ACH	Giusto, Cindy M	120.26
11/14/2025	3133618	Check	Glynn, John T	240.00
11/14/2025	9100010172	ACH	Golas, Kelly A	105.98
11/14/2025	3133619	Check	Gold Medal	689.50
11/14/2025	9100010173	ACH	Gonzales, Sheila K	331.10
11/14/2025	3133620	Check	Goodin Company	5,701.06
11/14/2025	3133621	Check	Gopher Sport	2,863.05
11/14/2025	3133622	Check	Gothmann, Aaron	92.00
11/14/2025	3133623	Check	Gothmann, Adam	92.00
11/14/2025	9100010174	ACH	Gowlland, Citori R	18.97
11/14/2025	9100010175	ACH	Graden, Shanna M	77.70
11/14/2025	9100010176	ACH	Graff, Amy J	65.21
11/14/2025	3133624	Check	Grainger Inc	1,498.18
11/14/2025	9100010177	ACH	Grams, Ruthie A	122.85
11/14/2025	3133625	Check	Graphic Source Inc	10,685.00
11/14/2025	3133626	Check	Grengs, Troy D	92.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/14/2025	3133627	Check	Grider, Richard W	83.00
11/14/2025	3133628	Check	Groth Music	3,460.81
11/14/2025	9100010178	ACH	Grout, Katie A	4.41
11/14/2025	3133814	Check	Gurstel Law Firm PC	111.38
11/14/2025	9100010179	ACH	Gustafson, Jennifer A	182.63
11/14/2025	3133629	Check	Guthrie Theater	305.00
11/14/2025	3133630	Check	Haas Musical Instrument Repair Inc	248.04
11/14/2025	3133631	Check	Haggstrom, Ronald C	55.00
11/14/2025	3133632	Check	Hammer Sports LLC	510.00
11/14/2025	9100010180	ACH	Hansen, Dana	610.80
11/14/2025	9100010181	ACH	Hansen, Eric J	70.99
11/14/2025	9100010182	ACH	Hanson, Kimberly K	90.58
11/14/2025	3133633	Check	Hanuschak, Oksana	40.00
11/14/2025	3133634	Check	Hardy, Richard G	130.00
11/14/2025	3133635	Check	Harvey, Jeremy L	75.00
11/14/2025	3133636	Check	Hastings Bus Company	6,476.39
11/14/2025	3133637	Check	Hawkins Inc	70.82
11/14/2025	9100010183	ACH	Heberer, Katie P	120.89
11/14/2025	9100010184	ACH	Heier, Edward M	82.95
11/14/2025	3133638	Check	Heiges, Neil	75.00
11/14/2025	3133639	Check	Helmer Printing Inc- Stillwater Printing	5,809.44
11/14/2025	3133640	Check	Hennes, Daniel J	92.00
11/14/2025	9100010185	ACH	Henriksen, Kate Elizabeth T	51.52
11/14/2025	3133641	Check	Henry Schein	58.06
11/14/2025	9100010186	ACH	Hentges, Jadee J	176.05
11/14/2025	3133642	Check	Hillyard- Minneapolis	6,904.00
11/14/2025	3133643	Check	Hobart Service	1,370.53
11/14/2025	3133644	Check	Hoffman, Shelly	37.20
11/14/2025	3133645	Check	Hoglund Bus Co Inc	698.52
11/14/2025	9100010187	ACH	Holman, Katie M	139.72
11/14/2025	9100010188	ACH	Holman, Olivia J	38.00
11/14/2025	9100010189	ACH	Hooper, Alecia K	68.67
11/14/2025	3133646	Check	Hooyo Tek LLC- Idil Omer	440.00
11/14/2025	3133647	Check	Howies Hockey Inc	88.27
11/14/2025	9100010190	ACH	Hubbard, Elodie L	59.88
11/14/2025	9100010191	ACH	Hughes, Rachel J	175.54
11/14/2025	9100010192	ACH	Hurd, Shanna L	174.51
11/14/2025	9100010193	ACH	Hurrle, Laura B	217.63
11/14/2025	9100010194	ACH	Hyatt, Charles M	45.92
11/14/2025	3133648	Check	IAS Auto Glass Solutions Inc	295.00
11/14/2025	3133649	Check	Indelco Plastics Corp	157.55
11/14/2025	3133650	Check	Infinite Health Collaborative PA	325.00
11/14/2025	3133651	Check	INGCO International	723.95
11/14/2025	3133652	Check	Innovative Office Solutions	110,250.03
11/14/2025	3133653	Check	Irish Ninja CSG	1,732.50
11/14/2025	3133654	Check	Iron Mountain Incorporated	830.35
11/14/2025	3133655	Check	ISD 192 Farmington	1,175.00
11/14/2025	3133656	Check	ISD 272 Eden Prairie	745.00
11/14/2025	3133657	Check	IState Truck Inc	8,422.56
11/14/2025	3133658	Check	Jacobson, Aaron S	280.00
11/14/2025	3133659	Check	Jacobson, Bryce	222.00
11/14/2025	9100010195	ACH	Jacobson, Traci J	20.02
11/14/2025	9100010196	ACH	Janka, Emily M	32.41
11/14/2025	3133660	Check	Jimenez de Peralta, Carmita S	410.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/14/2025	3133661	Check	John Henry Foster Minnesota Inc	100.18
11/14/2025	9100010197	ACH	Johnson, Charlotte A	65.94
11/14/2025	9100010198	ACH	Johnson, Dustan C	87.00
11/14/2025	3133662	Check	Johnson, Gabriela C	480.00
11/14/2025	9100010199	ACH	Johnson, Lisa N	233.04
11/14/2025	9100010200	ACH	Johnson, Nick W	33.60
11/14/2025	9100010201	ACH	Johnson, Tracy A	80.01
11/14/2025	9100010202	ACH	Jones, David	65.00
11/14/2025	9100010203	ACH	Jones, Timothy C	175.00
11/14/2025	9100010204	ACH	Jorgenson, Shannon E	88.83
11/14/2025	3133663	Check	Junior Library Guild	594.00
11/14/2025	3133664	Check	JW Pepper & Son Inc	203.99
11/14/2025	3133665	Check	Kelly Services Inc	199,266.33
11/14/2025	3133666	Check	Kendell Intermediate Corporation	5,400.00
11/14/2025	3133667	Check	Khakural, Ana	40.00
11/14/2025	3133668	Check	Kielas, Christopher	130.00
11/14/2025	3133669	Check	Kim Freitag LLC	460.00
11/14/2025	9100010205	ACH	Kindseth, Jennifer L	221.13
11/14/2025	9100010206	ACH	Kirschenheiter, Paula S	29.19
11/14/2025	9100010207	ACH	Klein, Ruth E	46.76
11/14/2025	9100010208	ACH	Kleven, Kari G	6.86
11/14/2025	3133670	Check	Knox, Brian	410.00
11/14/2025	9100010209	ACH	Kolpin, Amanda S	92.68
11/14/2025	3133671	Check	Krekeler, Edward B	150.00
11/14/2025	3133672	Check	Kremer Services	5,456.01
11/14/2025	3133673	Check	Krulich, Maria E	320.00
11/14/2025	9100010210	ACH	Kruse, Camly P	212.59
11/14/2025	9100010211	ACH	Kucera, Chelsea	152.68
11/14/2025	9100010212	ACH	Kuhn, Amanda L	231.42
11/14/2025	3133674	Check	Kurita America Inc	571.52
11/14/2025	3133675	Check	Kuznia, Cade	100.00
11/14/2025	3133676	Check	Lakeshore Learning Materials	776.56
11/14/2025	3133677	Check	Lakeville City Of	23,206.32
11/14/2025	3133678	Check	Lakeville Trophy Co	53.62
11/14/2025	9100010213	ACH	Lakey, David R	65.00
11/14/2025	9100010214	ACH	Lalani, Fiyaz A	94.15
11/14/2025	9100010215	ACH	Langworthy, Mary L	244.68
11/14/2025	9100010216	ACH	Larson, Brett M	324.53
11/14/2025	9100010217	ACH	Larson, Kari L	31.78
11/14/2025	9100010218	ACH	Larson, Ross R	69.02
11/14/2025	9100010219	ACH	Lathrop, Kayla R	50.00
11/14/2025	9100010220	ACH	Leake, Joel D	25.83
11/14/2025	3133679	Check	Learning and Resiliency Services LLC	1,680.00
11/14/2025	3133680	Check	Learning A-Z	600.00
11/14/2025	3133681	Check	Leenderts, Koye	75.00
11/14/2025	9100010221	ACH	Leighton Hines, Kristin M	112.14
11/14/2025	9100010222	ACH	Leighton, Beth M	240.59
11/14/2025	9100010223	ACH	Leithauser, Nicole L	232.31
11/14/2025	3133682	Check	Lightning Disposal Inc	6,140.63
11/14/2025	9100010224	ACH	Liming, Elizabeth J	30.10
11/14/2025	9100010225	ACH	Lind, Eric M	77.91
11/14/2025	9100010226	ACH	Lindstrom, Nicole I	99.61
11/14/2025	9100010227	ACH	Lodermeier, Nathan D	24.36
11/14/2025	3133683	Check	Loffler Companies Inc	94,223.52

Check Date	Check Number	Payment Type	Name	Check Amount
11/14/2025	9100010228	ACH	LoPresto, Julia M	35.35
11/14/2025	3133684	Check	Lou-Chapple, Yen Yu	40.00
11/14/2025	3133685	Check	Loving Guidance LLC	1,080.00
11/14/2025	3133686	Check	LRP Publications Inc	14,835.00
11/14/2025	3133687	Check	Luong, Joe	40.00
11/14/2025	3133688	Check	Maddio, Michael	92.00
11/14/2025	9100010229	ACH	Madison, Roxanne L	92.40
11/14/2025	9100010230	ACH	Madson, Melia A	151.06
11/14/2025	9100010231	ACH	Malkowiak, Jordan Welle	288.96
11/14/2025	9100010232	ACH	Mancera, Daniel	10.71
11/14/2025	3133689	Check	Mansfield Oil Co	46,545.65
11/14/2025	9100010233	ACH	Marka, Paul D	87.00
11/14/2025	3133690	Check	Marschall Line Inc	8,511.24
11/14/2025	3133691	Check	Marshall, James E, Jr	84.00
11/14/2025	3133692	Check	Marshall, Jennifer	84.00
11/14/2025	9100010234	ACH	Martin, Mike H	20.51
11/14/2025	9100010235	ACH	Matos, Patty G	49.99
11/14/2025	9100010236	ACH	McMenomy, Deborah J	3.78
11/14/2025	9100010237	ACH	Mencel, Susan A	284.62
11/14/2025	3133815	Check	Messerli & Kramer	282.61
11/14/2025	3133693	Check	Metropolitan State University	11,095.80
11/14/2025	3133694	Check	Meyer, Jessica	480.00
11/14/2025	9100010238	ACH	Meyers, Mariah A	44.03
11/14/2025	3133695	Check	Mid States Laboratories Inc	658.00
11/14/2025	3133696	Check	Midwest Special Instruments Corp	103.00
11/14/2025	9100010239	ACH	Milbauer, Jill M	29.00
11/14/2025	9100010240	ACH	Miller, Allie M	25.97
11/14/2025	9100010250	ACH	Miller, Olivia M	16.75
11/14/2025	3133697	Check	Millz House	20,186.00
11/14/2025	9100010241	ACH	Milteer, Joel	476.84
11/14/2025	3133698	Check	Minnesota Association of Secondary School Principals	1,770.00
11/14/2025	3133699	Check	Minnesota Community Ed. Association - MCEA	4,808.00
11/14/2025	3133700	Check	Minnesota Energy Resources Corp	11,788.95
11/14/2025	3133701	Check	Minnesota High School Quiz Bowl Inc	480.00
11/14/2025	3133702	Check	Minnesota Humanities Center	2,000.00
11/14/2025	3133703	Check	Minnesota Junior High Math League	500.00
11/14/2025	3133704	Check	Minnesota Occupational Health	5,920.00
11/14/2025	3133705	Check	Minnesota Zoo	241.85
11/14/2025	3133706	Check	Misukanis, Samuel	75.00
11/14/2025	3133707	Check	MK Music Repair	260.50
11/14/2025	3133708	Check	MN Dept of Labor & Industry	375.00
11/14/2025	9100010242	ACH	Moody, Kathy	10.92
11/14/2025	9100010243	ACH	Moore-Besch, Kristin L	53.76
11/14/2025	9100010244	ACH	Morgan, Denise A	125.93
11/14/2025	9100010245	ACH	Morgen, Christine M	87.00
11/14/2025	3133709	Check	MTI Distributing Inc	214.20
11/14/2025	3133710	Check	Mulcahy Company Inc	6,133.91
11/14/2025	3133711	Check	Munzen, Narinee	182.55
11/14/2025	3133712	Check	Nasco	1,247.94
11/14/2025	3133713	Check	Naseema H S Omer	746.35
11/14/2025	3133714	Check	Neo Electrical Solutions LLC	3,601.99
11/14/2025	3133715	Check	Neuman, Michael A	84.00
11/14/2025	3133716	Check	Nickie Carrigan Enterprises Inc	237.60
11/14/2025	9100010246	ACH	Niehaus, Dawn J	56.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/14/2025	9100010247	ACH	Nieson, Tyler A	61.67
11/14/2025	3133717	Check	Normandale Community College (MNSCU)	3,000.00
11/14/2025	3133718	Check	North Central Bus & Equipment Inc	144.80
11/14/2025	3133816	Check	North Dakota Dept HS - Child Support	315.00
11/14/2025	3133719	Check	Northfield Lines Inc	781.49
11/14/2025	3133720	Check	NSAV Solutions	377.79
11/14/2025	9100010248	ACH	O'Brien, Emily E	7.57
11/14/2025	9100010249	ACH	Ochocki, Stephanie P	45.43
11/14/2025	9100010251	ACH	Onyango-Robshaw, Christopher P	42.07
11/14/2025	9100010252	ACH	Ostapowycz, Elizabeth M	75.88
11/14/2025	9100010253	ACH	Osthus, Scott C	34.93
11/14/2025	9100010254	ACH	Otte-Phillips, Sarah L	272.44
11/14/2025	3133721	Check	Overhead Door Company Of The Northland	153.00
11/14/2025	3133722	Check	Paladin Technologies	695.00
11/14/2025	3133723	Check	Pan O Gold Baking Co	5,928.69
11/14/2025	3133724	Check	Park Wolfpack Girls Soccer Inc	140.00
11/14/2025	3133725	Check	Parts Town LLC	454.10
11/14/2025	9100010255	ACH	Pawlicki, Krista M	147.84
11/14/2025	3133726	Check	Paydhealth	19,433.78
11/14/2025	3133727	Check	Pearson, Craig A	296.00
11/14/2025	9100010256	ACH	Pederson, Jordyn K	100.59
11/14/2025	9100010257	ACH	Pehl, Jamie D	394.77
11/14/2025	9100010258	ACH	Pemrick, Evie M	257.67
11/14/2025	9100010259	ACH	Percival, Matt T	261.03
11/14/2025	9100010260	ACH	Peterson, Pamela K	112.77
11/14/2025	9100010261	ACH	Pfarr, Stacy M	58.73
11/14/2025	3133728	Check	Phoenix School Counseling LLC	9,506.88
11/14/2025	3133591	Check	Pilney, Sabrina	100.75
11/14/2025	9100010262	ACH	Pommier, Nancy M	209.93
11/14/2025	3133729	Check	Premier Test & Balancing LLC	1,930.00
11/14/2025	9100010263	ACH	Prigge, Ricki A	72.80
11/14/2025	3133730	Check	Pro-Ed Inc	52.80
11/14/2025	9100010264	ACH	Quinonez, Jessica L	79.38
11/14/2025	9100010265	ACH	Radle, Lindsey M	30.45
11/14/2025	9100010266	ACH	Raimann, Ann M	27.65
11/14/2025	9100010267	ACH	Ratts, Jill F	121.10
11/14/2025	3133731	Check	Regents of the University of Minnesota	708.36
11/14/2025	3133732	Check	Region 3AA	1,530.00
11/14/2025	9100010268	ACH	Reichstadt, Connie S	13.30
11/14/2025	9100010269	ACH	Reiland, Jennifer Ann	156.38
11/14/2025	3133733	Check	Rent N Save Portable Services	3,945.00
11/14/2025	3133734	Check	Retrofit Companies Inc	546.20
11/14/2025	3133735	Check	RJ Kool Midwest Inc	56,922.00
11/14/2025	9100010270	ACH	Robinson, Janet R	20.02
11/14/2025	9100010271	ACH	Robinson, Kelsey A	111.72
11/14/2025	9100010272	ACH	Robole, Vicki M	157.50
11/14/2025	9100010273	ACH	Rollie, Kim A	83.44
11/14/2025	9100010274	ACH	Rome, Candis M	22.54
11/14/2025	3133736	Check	Rootes, Daniel L	92.00
11/14/2025	3133737	Check	Rose, Douglas	174.00
11/14/2025	3133738	Check	Rosemount City Of	3,507.00
11/14/2025	9100010275	ACH	Rudie, Stephanie A	10.50
11/14/2025	3133739	Check	Ryan Company Inc	19,139.49
11/14/2025	3133740	Check	Saleem, Saad	200.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/14/2025	9100010276	ACH	Samaraka, Sarah J	31.78
11/14/2025	9100010277	ACH	Saulter, Reshard M	249.34
11/14/2025	3133741	Check	Scantron	523.16
11/14/2025	9100010278	ACH	Schafer, Cecilia	63.35
11/14/2025	9100010279	ACH	Schierenbeck, Teri L	24.36
11/14/2025	9100010280	ACH	Schiltz, Amanda M	201.88
11/14/2025	9100010281	ACH	Schmidtke, Angila R	409.05
11/14/2025	3133742	Check	Schmitz-Boyd, Jesse	500.00
11/14/2025	9100010282	ACH	Schneibel, Laurie J	69.02
11/14/2025	3133743	Check	Scholastic Book Fairs	338.10
11/14/2025	3133744	Check	Scholastic Inc	307.79
11/14/2025	3133745	Check	Scholastic Inc- Scholastic Magazines	96.25
11/14/2025	3133746	Check	School Health Corporation	1,934.40
11/14/2025	3133747	Check	School Specialty LLC	144.68
11/14/2025	9100010283	ACH	Schreiner, Martha A	216.58
11/14/2025	3133748	Check	Schultz, David L	38.00
11/14/2025	9100010284	ACH	Schwarting, Kyle C	1,500.00
11/14/2025	9100010285	ACH	Schwartz, Kimberly Jane	23.94
11/14/2025	3133749	Check	Science Museum Of Minnesota	3,000.00
11/14/2025	9100010286	ACH	Sell, Jennifer R	269.92
11/14/2025	3133750	Check	Senbeta, Aster	120.00
11/14/2025	9100010287	ACH	Shepard, Stewart G	87.00
11/14/2025	3133751	Check	Sherman, Susan	75.00
11/14/2025	3133752	Check	Shibley, Jeremy M	148.00
11/14/2025	3133753	Check	Shiffler Equipment Sales Inc	63.75
11/14/2025	9100010288	ACH	Shorey, Susan E	10.57
11/14/2025	3133754	Check	Shred Right	17.73
11/14/2025	3133755	Check	Shreve, Brian	130.00
11/14/2025	3133756	Check	Sign Producers Inc	1,550.00
11/14/2025	9100010289	ACH	Singleton, Katherine S	51.08
11/14/2025	3133757	Check	Skinner, Jody	38.35
11/14/2025	3133758	Check	SkyNorth Software	1,367.00
11/14/2025	3133759	Check	SLP Now LLC	8,955.00
11/14/2025	9100010290	ACH	Smith, Shauna L	132.44
11/14/2025	3133760	Check	SMSC Water Bottling	1,882.80
11/14/2025	3133761	Check	Soash, Leticia K	480.00
11/14/2025	9100010291	ACH	Sonnentag, Keri L	77.00
11/14/2025	3133762	Check	SparkPath	530.00
11/14/2025	9100010292	ACH	Springmeyer, Heidi L	139.72
11/14/2025	3133763	Check	St Paul Beverage Solutions LLC	16,457.30
11/14/2025	3133764	Check	Stanley, Seneca	150.00
11/14/2025	3133765	Check	State Supply Company	4,576.70
11/14/2025	3133817	Check	Stenger & Stenger PC	136.92
11/14/2025	3133766	Check	Stockel, Craig	74.00
11/14/2025	9100010293	ACH	Storvick, Amy I	353.36
11/14/2025	9100010135	ACH	Strandt, Kimberly S	71.89
11/14/2025	3133767	Check	Summit Fire Protection Co	305.00
11/14/2025	3133768	Check	Super Duper Inc	269.71
11/14/2025	3133769	Check	Superior Automotive Of Apple Valley	6,470.94
11/14/2025	3133770	Check	Sutherland, Brian D	148.00
11/14/2025	9100010294	ACH	Swiecichowski, Janet E	51.59
11/14/2025	9100010295	ACH	Sylvester, Michael D	87.00
11/14/2025	9100010296	ACH	Tabery, Nikki C	37.45
11/14/2025	3133771	Check	Tabura, Anthony J	100.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/14/2025	9100010297	ACH	Taylor III, Thomas Gould	131.60
11/14/2025	9100010298	ACH	Taylor, Annie J	238.98
11/14/2025	3133772	Check	Thao, Tatum	110.00
11/14/2025	3133773	Check	The Ceramic Shop	504.21
11/14/2025	3133774	Check	The McDowell Agency Inc	4,558.30
11/14/2025	9100010299	ACH	Thompson, Megan M	59.96
11/14/2025	9100010300	ACH	Thompson, Michelle R	42.91
11/14/2025	3133775	Check	Thomson Reuters-West	726.00
11/14/2025	9100010301	ACH	Thurmes, Mattie S	27.86
11/14/2025	9100010302	ACH	Tichy, Roberta M	7.35
11/14/2025	9100010303	ACH	Tilstra, Kristine A	59.98
11/14/2025	3133776	Check	Toll Gas & Welding Supply	133.45
11/14/2025	3133777	Check	Toshiba Business Solutions	5.01
11/14/2025	3133778	Check	Tousignant, John L	148.00
11/14/2025	9100010304	ACH	Tousignant, Melissa Kay	85.82
11/14/2025	3133779	Check	Training Haus	17,500.00
11/14/2025	3133780	Check	Trane U.S. Inc	1,144.64
11/14/2025	9100010305	ACH	Treska, Michelle L	59.15
11/14/2025	3133781	Check	Triangle Automotive Machine	2,596.00
11/14/2025	3133782	Check	TriMark	1,681.91
11/14/2025	3133783	Check	Trimble, Craig	40.00
11/14/2025	3133784	Check	Trio Supply Co	25,045.42
11/14/2025	3133785	Check	Turfwerks	2,445.19
11/14/2025	9100010306	ACH	Turgeon, Lisa M	10.36
11/14/2025	3133786	Check	Twin Cities Elevator LLC dba Metro Elevator	2,357.10
11/14/2025	3133787	Check	Twin City Scale	197.50
11/14/2025	3133788	Check	Twin City Transportation Inc	20,827.76
11/14/2025	3133789	Check	Ugas, Maryan A	480.00
11/14/2025	9100010307	ACH	Uher, Elizabeth A	96.07
11/14/2025	3133790	Check	Uhl Co	13,065.54
11/14/2025	3133791	Check	Uline	115.27
11/14/2025	3133792	Check	United Nations Assn Of Minnesota	950.00
11/14/2025	3133793	Check	United Translation Services LLC	35.00
11/14/2025	3133794	Check	Upper Lakes Foods Inc	225,571.87
11/14/2025	3133795	Check	USI Insurance Services LLC	3,286.00
11/14/2025	3133796	Check	Utecht, Gregory R	75.00
11/14/2025	3133797	Check	Utecht, Jeffery M	75.00
11/14/2025	3133798	Check	Vazquez, Carmen	180.00
11/14/2025	3133799	Check	Verizon Wireless	50.24
11/14/2025	3133800	Check	Vertiv Corporation	5,108.00
11/14/2025	9100010308	ACH	Walker, Christi A	130.55
11/14/2025	9100010309	ACH	Walker, Joy A	11.06
11/14/2025	3133801	Check	Wallace Carlson Printing	887.65
11/14/2025	9100010310	ACH	Walsh, James P	373.00
11/14/2025	9100010311	ACH	Warburton, Linda L	55.86
11/14/2025	9100010312	ACH	Wegner, Rene	34.44
11/14/2025	9100010313	ACH	Weiler, Tiffany M	305.41
11/14/2025	3133802	Check	Wenzel Plymouth Plumbing LLC	2,600.00
11/14/2025	9100010314	ACH	Westgard, Kathleen	465.85
11/14/2025	3133803	Check	Wide Area Transportation Services Inc	105,527.71
11/14/2025	3133804	Check	Williams, Aaron	92.00
11/14/2025	9100010315	ACH	Williams, Jennifer K	214.90
11/14/2025	9100010316	ACH	Willmott, Sarah L	61.39
11/14/2025	9100010317	ACH	Winfield, Sarah Ann Unmacht	132.51

Check Date	Check Number	Payment Type	Name	Check Amount
11/14/2025	9100010318	ACH	Witte, Breana E	170.80
11/14/2025	9100010319	ACH	Wohlwend, Alexander E	20.02
11/14/2025	9100010320	ACH	Wollenburg, Charlotte N	214.62
11/14/2025	9100010321	ACH	Wood, Abby N	89.67
11/14/2025	9100010322	ACH	Wuensch, Kelly J	414.33
11/14/2025	3133805	Check	Xtreme Pest Solutions	50.00
11/14/2025	9100010323	ACH	Yares, Lauren K	32.90
11/14/2025	9100010324	ACH	Yermishkin, Susi	7.73
11/14/2025	3133806	Check	Youth Frontiers Inc	8,990.00
11/14/2025	3133807	Check	Zahl-Petroleum Maintenance Company	2,021.67
11/14/2025	3133808	Check	Zayo Group LLC	2,829.00
11/14/2025	9100010325	ACH	Zenner, Carol L	51.10
11/14/2025	9100010325	ACH	Zenner, Carol L	-51.10
11/14/2025	9100010326	ACH	Zick, Danielle M	58.80
11/14/2025	9100010327	ACH	Zinda, Sara R	66.78
11/14/2025	3133809	Check	ZMD Engineered Solutions LLC	60,395.08
11/14/2025	9100010328	ACH	Zoch, Justin R	51.08
11/17/2025	3100001738	Wire Transfer	Aviben LLC	756,419.77
11/17/2025	3100001739	Wire Transfer	Delta Dental Plan Of Minnesota	12,672.77
11/17/2025	3100001740	Wire Transfer	HealthPartners Inc	1,952,038.29
11/17/2025	3100001741	Wire Transfer	MN State Retirement System-Empower	51,177.14
11/17/2025	3100001742	Wire Transfer	Office of Child Support Enforcement	4,345.32
11/17/2025	3100001743	Wire Transfer	OneBridge Benefits Inc	13,622.00
11/17/2025	3100001744	Wire Transfer	US Bank National Association	4,539.81
11/18/2025	3100001745	Wire Transfer	HealthPartners Inc	5,117.53
11/18/2025	3100001746	Wire Transfer	Mn Dept Of Revenue	489,905.87
11/19/2025	3100001747	Wire Transfer	Minnesota Public Employees Retire Association-PERA	107,075.21
11/19/2025	3100001748	Wire Transfer	Minnesota Roadways Co	22,695.30
11/19/2025	3100001749	Wire Transfer	Mn Dept Of Revenue	741.00
11/20/2025	3134131	Check	The Estate of Stephen Engel	1,836.79
11/21/2025	3133818	Check	3 Guys Sewing	507.00
11/21/2025	3133819	Check	5 Star Striping	2,665.00
11/21/2025	3133820	Check	Abe, Colin	100.00
11/21/2025	3133821	Check	Able Concrete	8,700.00
11/21/2025	3133822	Check	Adige, Tanvi S	100.00
11/21/2025	3133823	Check	Advanced Imaging Solutions-Mtka	6,406.69
11/21/2025	3133824	Check	Afton Apple Orchard	1,651.00
11/21/2025	3133825	Check	Ahmed, Layla	200.00
11/21/2025	3133826	Check	Airgas Inc	21.70
11/21/2025	3133827	Check	Ali, Hodan I	120.00
11/21/2025	3133828	Check	Ali, Sabrina	100.00
11/21/2025	3133829	Check	All Good Organics Inc	1,822.00
11/21/2025	3133830	Check	All In One Translation Agency LLC	209.63
11/21/2025	3133831	Check	Alternative Business Furniture Inc	1,767.96
11/21/2025	3133832	Check	Amazon.com Sales Inc	23,934.65
11/21/2025	3133833	Check	Anderson, Christopher	235.00
11/21/2025	3133834	Check	Anderson, Thomas C	160.00
11/21/2025	3133835	Check	Ann H. Colorado	687.50
11/21/2025	3133836	Check	Apple Inc	2,469.95
11/21/2025	3133837	Check	Aqua Engineering Inc	5,303.70
11/21/2025	3133838	Check	ASL Interpreting Services Inc	1,081.00
11/21/2025	3133839	Check	AT&T Mobility II LLC	1,043.52
11/21/2025	3133840	Check	AT&T Mobility II LLC	43.48
11/21/2025	3133841	Check	Athorn, Kezyah	400.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/21/2025	3133842	Check	Audioquip Inc	160.00
11/21/2025	3133843	Check	Aviben LLC	1,248.84
11/21/2025	3133844	Check	Awards Direct LLC	1,529.67
11/21/2025	3133845	Check	Ayeni, Phil	92.00
11/21/2025	3133846	Check	B & H Photo Video	896.02
11/21/2025	3133847	Check	Bad Warrior Sr, Jayme Alan	150.00
11/21/2025	3133848	Check	Ban-Koe Companies	395.58
11/21/2025	3133849	Check	Banks, Joshua C	92.00
11/21/2025	3133850	Check	Barco Products LLC	1,195.37
11/21/2025	3133851	Check	Bauer Built Inc	8,145.69
11/21/2025	3133852	Check	Beccone, Lewis	600.00
11/21/2025	3133853	Check	Beckman, Donna	135.00
11/21/2025	3133854	Check	Beckman, Jon P	70.00
11/21/2025	3133855	Check	Beckman, Wendy D	70.00
11/21/2025	3133856	Check	Benlamlih, Kenza	200.00
11/21/2025	3133857	Check	Benson, Joshua	92.00
11/21/2025	3133858	Check	Berhe, Tesfahun	520.00
11/21/2025	3133859	Check	Berry Coffee Company Inc	2,535.05
11/21/2025	3133860	Check	Best Buy Business Advantage Acct	1,032.27
11/21/2025	3133861	Check	BEST Crowd Management	1,611.63
11/21/2025	3133862	Check	Bethel University	2,118.00
11/21/2025	3133863	Check	Big Ink	929.00
11/21/2025	3133864	Check	Bix Produce Company	56,680.48
11/21/2025	3133865	Check	Blick Art Materials	4,867.19
11/21/2025	3133866	Check	Bluum of Minnesota LLC	26,782.51
11/21/2025	3133867	Check	Bookbins	3,800.00
11/21/2025	3133868	Check	Brand Farms	10,320.00
11/21/2025	3133869	Check	Breanna Kunkel	3,075.20
11/21/2025	3133870	Check	Bridgewater Stone & Tile Inc	4,285.00
11/21/2025	3133871	Check	Brink's Inc	391.92
11/21/2025	3133872	Check	Broadway & NYC Tours	8,197.00
11/21/2025	3133873	Check	Brown, Gregory V	130.00
11/21/2025	3133874	Check	Brown's Ice Cream	3,208.56
11/21/2025	3133875	Check	BSN Sports LLC	1,760.00
11/21/2025	3133876	Check	Buckholdt, Iliana	520.00
11/21/2025	3133877	Check	Building Controls & Solutions	342.29
11/21/2025	3133878	Check	Burnsville Blazette Boost Club	285.00
11/21/2025	3133879	Check	Calnon, Preston	75.00
11/21/2025	3133880	Check	Canon Financial Services Inc	1,775.90
11/21/2025	3133881	Check	Carroll, James P	300.00
11/21/2025	3133882	Check	CDW Government LLC	2,324.30
11/21/2025	3133883	Check	Cengage Learning Inc/Gale	168,701.80
11/21/2025	3133884	Check	Central Farm Services	642.40
11/21/2025	3133885	Check	CenturyLink	80.52
11/21/2025	3133886	Check	CenturyLink	506.00
11/21/2025	3133887	Check	Chabot, Rebecca A	200.00
11/21/2025	3133888	Check	Charpentier Enterprises LLC	1,339.00
11/21/2025	3133889	Check	Chavez, Carlos	240.00
11/21/2025	3133890	Check	Cintas Corporation No 2	2,661.91
11/21/2025	3133891	Check	Cintas First Aid & Safety	104.45
11/21/2025	3133892	Check	Coast to Coast Calibrations Inc	315.00
11/21/2025	3133893	Check	Coates, David	100.00
11/21/2025	3133894	Check	Commercial Kitchen Services	9,630.90
11/21/2025	3133895	Check	Continental Clay Company	402.63

Check Date	Check Number	Payment Type	Name	Check Amount
11/21/2025	3133896	Check	Cornolo, Alexa	100.00
11/21/2025	3133897	Check	CPHS Comp Squad	375.00
11/21/2025	3133898	Check	Cropsey, Cameron W	130.00
11/21/2025	3133899	Check	Cropsey, Patrick	60.00
11/21/2025	3133900	Check	Cusey, Elizabeth	425.00
11/21/2025	3133901	Check	Dad's Belgian Waffles	920.00
11/21/2025	3133902	Check	Dakota Leasing LLC	6,957.00
11/21/2025	3133903	Check	Dark Knight Solutions	350.00
11/21/2025	3133904	Check	Data Recognition Corporation	1,043.00
11/21/2025	3133905	Check	DC Annis Sewer	445.00
11/21/2025	3133906	Check	Deere & Company	55,776.03
11/21/2025	3133907	Check	Delich, Thomas	70.00
11/21/2025	3100001750	Wire Transfer	Delta Dental Plan Of Minnesota	2,318.70
11/21/2025	3133908	Check	Demco Inc	1,674.35
11/21/2025	3133909	Check	Designed Glass	6,438.12
11/21/2025	3133910	Check	Dewitt, Katie	100.00
11/21/2025	3133912	Check	Discount School Supply	216.87
11/21/2025	3133913	Check	Doran, Abigail P	500.00
11/21/2025	3133914	Check	Drama Lab LLC	825.00
11/21/2025	3134132	Check	Eagan City Of- Misc	7,500.00
11/21/2025	3134133	Check	Eagan City Of- Misc	2,182.34
11/21/2025	3133915	Check	Eckroth Music	100.71
11/21/2025	3133916	Check	ECM Publishers Inc	266.98
11/21/2025	3133917	Check	ECSI c/o Hunt Electric Corporation	5,408.00
11/21/2025	3133918	Check	Elaina McRath	500.00
11/21/2025	3133919	Check	ERHS Debate/Speech Booster Club	91.00
11/21/2025	3133920	Check	Everdriven Technologies	3,528.00
11/21/2025	3133921	Check	Fazal, Tanisha	100.00
11/21/2025	3133922	Check	FCCT Booster Club	520.00
11/21/2025	3133923	Check	Fehmi, Ali M	300.00
11/21/2025	3133924	Check	Ferguson Enterprises LLC #1657	3,115.11
11/21/2025	3133925	Check	Fifield, John Rusty	100.00
11/21/2025	3133926	Check	FIRST	3,000.00
11/21/2025	3133927	Check	Flowers, Chris	74.00
11/21/2025	3133928	Check	FLR Sanders Inc	15,318.00
11/21/2025	3133929	Check	Fluegel Elevator Inc	1,701.00
11/21/2025	3133930	Check	Follett Content Solutions LLC	1,551.55
11/21/2025	3133931	Check	Frame Minnesota	185.76
11/21/2025	3133932	Check	Frank, Anthony L	150.00
11/21/2025	3133933	Check	Freking, Gabriella Augusta	1,500.00
11/21/2025	3133934	Check	Frey, David A	185.00
11/21/2025	3133935	Check	Friesen, Roxanne	2,025.00
11/21/2025	3133936	Check	Frontline Technologies Group LLC	3,250.00
11/21/2025	3133937	Check	Full Compass Systems Ltd	2,421.13
11/21/2025	3133938	Check	Full Service Battery Inc	2,017.40
11/21/2025	3133939	Check	Fun And Function	52.93
11/21/2025	3133940	Check	Game One	1,651.17
11/21/2025	3133941	Check	Germain, Mark	101.00
11/21/2025	3133942	Check	Getty Images (Us) Inc	2,520.00
11/21/2025	3133943	Check	Ghebregergish, Haben	100.00
11/21/2025	3133944	Check	Gilbertson, Sam	155.00
11/21/2025	3133945	Check	Gillis, Lauren	200.00
11/21/2025	3133946	Check	Go Global Inc	60.00
11/21/2025	3133947	Check	Goodin Company	1,783.79

Check Date	Check Number	Payment Type	Name	Check Amount
11/21/2025	3133948	Check	Gopher Sport	2,733.42
11/21/2025	3133949	Check	Gophermods	19,313.00
11/21/2025	3133950	Check	Grainger Inc	615.00
11/21/2025	3133951	Check	Graybar Electric Co Inc	929.06
11/21/2025	3133952	Check	Great Lakes Coca Cola Distribution	545.38
11/21/2025	3133953	Check	Groth Music	2,026.28
11/21/2025	3133954	Check	H&B Specialized Product Inc	2,325.00
11/21/2025	3133955	Check	Haas Musical Instrument Repair Inc	325.00
11/21/2025	3133956	Check	Haggstrom, Ronald C	75.00
11/21/2025	3133957	Check	Hammer Sports LLC	170.00
11/21/2025	3133958	Check	Hanuschak, Oksana	80.00
11/21/2025	3133959	Check	Hawkins Inc	651.87
11/21/2025	3133960	Check	Hendrix, Anderson T	100.00
11/21/2025	3133961	Check	Hennepin Theatre Trust	990.00
11/21/2025	3133962	Check	Henry Jr, Robert	150.00
11/21/2025	3133963	Check	Henry Schein	178.15
11/21/2025	3133964	Check	Hering, Allison E	100.00
11/21/2025	3133965	Check	Hillyard- Minneapolis	10,124.88
11/21/2025	3133966	Check	Hobart Service	1,242.15
11/21/2025	3133967	Check	Hoffmann, Kyle	101.00
11/21/2025	3133968	Check	Hoglund Bus Co Inc	3,895.83
11/21/2025	3133969	Check	Hooyo Tek LLC- Idil Omer	80.00
11/21/2025	3133970	Check	Howies Hockey Inc	353.65
11/21/2025	3133971	Check	Huttes, Lynn	13.50
11/21/2025	3133972	Check	Image 360-Bloomington	26.73
11/21/2025	3133973	Check	Imperial Dade	12,231.00
11/21/2025	3133974	Check	Indelco Plastics Corp	369.16
11/21/2025	3133975	Check	Infinite Health Collaborative PA	362.50
11/21/2025	3133976	Check	INGCO International	608.84
11/21/2025	3133977	Check	Innovative Office Solutions	25,901.07
11/21/2025	3133978	Check	Intermediate District 917	18,392.59
11/21/2025	3133979	Check	Interstate Bearing Systems	440.28
11/21/2025	3133980	Check	Interstate Power Systems	3,204.30
11/21/2025	3133981	Check	ISD 192 Farmington	120.00
11/21/2025	3133982	Check	ISD 194-Lakeville North High School	225.00
11/21/2025	3133983	Check	ISD 77- Mankato	380.00
11/21/2025	3133984	Check	ISD 885 Albertville	490.00
11/21/2025	3133985	Check	IState Truck Inc	6,249.87
11/21/2025	3133986	Check	Jacobson, Aaron S	40.00
11/21/2025	3133987	Check	Jarvi, Ian	400.00
11/21/2025	3133988	Check	Jasani, Aryan	300.00
11/21/2025	3133989	Check	Jindal, Tvisha	300.00
11/21/2025	3133990	Check	John A Dalsin & Son Inc	7,620.00
11/21/2025	3133991	Check	Johnson, Gabriela C	50.00
11/21/2025	3133992	Check	Johnson, Madeline J	100.00
11/21/2025	3133993	Check	Julius B. Nelson & Sons Inc	2,262.00
11/21/2025	3133994	Check	JW Pepper & Son Inc	319.52
11/21/2025	3133995	Check	Kashif, Abiha	100.00
11/21/2025	3133996	Check	Kasner, Daniel	84.00
11/21/2025	3133997	Check	Kelly Services Inc	112,924.69
11/21/2025	3133998	Check	Keystone Interpreting Solution Inc	319.00
11/21/2025	3133999	Check	Khakural, Ana	120.00
11/21/2025	3134000	Check	Kidcreate Studio- Woodbury	6,768.00
11/21/2025	3134001	Check	Kiefer Aquatics,The Lifeguard Store	87.20

Check Date	Check Number	Payment Type	Name	Check Amount
11/21/2025	3134002	Check	Kim Freitag LLC	110.00
11/21/2025	3134003	Check	Klyn, Parker	100.00
11/21/2025	3134004	Check	Kohrs, Thomas	3,775.00
11/21/2025	3134005	Check	Koppikar, Ria S	100.00
11/21/2025	3134006	Check	Kremer Services	2,284.32
11/21/2025	3134007	Check	Kristin Davis Law LLC	300.00
11/21/2025	3134008	Check	Krulich, Maria E	2,040.00
11/21/2025	3134009	Check	Lakeshore Learning Materials	994.54
11/21/2025	3134010	Check	Lamet, Josh	200.00
11/21/2025	3134011	Check	Larson Engineering Inc	3,799.50
11/21/2025	3134012	Check	Li, Andrew	300.00
11/21/2025	3134013	Check	Lissebeck, Rylie E	185.00
11/21/2025	3134014	Check	Loffler Companies Inc	8,414.17
11/21/2025	3134015	Check	Lopez De Santoyo, Monica	1,187.50
11/21/2025	3134016	Check	Lou-Chapple, Yen Yu	160.00
11/21/2025	3134017	Check	Louis, Peter M	80.00
11/21/2025	3134018	Check	Lutz, Aaron	100.00
11/21/2025	3134019	Check	Mackin Educational Resources	262.37
11/21/2025	3134020	Check	Mansfield Oil Co	26,960.02
11/21/2025	3134021	Check	Martinez, Mercedes	1,080.00
11/21/2025	3100001751	Wire Transfer	Max Steininger Inc	28,170.04
11/21/2025	3134022	Check	McPhillips Brothers Roofing Co	1,534.00
11/21/2025	3100001752	Wire Transfer	McPhillips Brothers Roofing Co	74,860.00
11/21/2025	3134023	Check	Medina, Vanessa O	40.00
11/21/2025	3134024	Check	MedTox Laboratories Inc	464.73
11/21/2025	3134025	Check	Mendez Robles, Victor	100.00
11/21/2025	3134026	Check	Meyer, Jessica	240.00
11/21/2025	3134027	Check	Midwest Bus Parts Inc	1,474.26
11/21/2025	3134028	Check	Midwest Language Solutions-Halima Abdulahi	1,560.00
11/21/2025	3134029	Check	Miller, Tony M	300.00
11/21/2025	3134030	Check	Minnesota Department Of Commerce	13,903.90
11/21/2025	3134031	Check	Minnesota Elite Assigning LLC	2,005.00
11/21/2025	3134032	Check	Minnesota Energy Resources Corp	4,645.50
11/21/2025	3134033	Check	Minnesota State Colleges and Universities	5,874.21
11/21/2025	3134034	Check	MN FCCLA	150.00
11/21/2025	3134035	Check	Mohamed, Naema A	100.00
11/21/2025	3134036	Check	Molleti, Sanjana	100.00
11/21/2025	3134037	Check	Monkey Wrench Productions	837.93
11/21/2025	3134038	Check	Monteith, Sydney	300.00
11/21/2025	3134039	Check	MP Nexlevel LLC	1,562.00
11/21/2025	3134040	Check	MTI Distributing Inc	825.35
11/21/2025	3134041	Check	Mulcahy Company Inc	2,345.77
11/21/2025	3134042	Check	Murad, Sarah	100.00
11/21/2025	3134043	Check	My Speech Shop	37.92
11/21/2025	3134044	Check	Naithani, Jagath	100.00
11/21/2025	3134045	Check	Neo Electrical Solutions LLC	11,662.08
11/21/2025	3134046	Check	Nguyen, Giangson	50.00
11/21/2025	3134047	Check	Northfield Lines Inc	1,969.62
11/21/2025	3134048	Check	Novack, John T	100.00
11/21/2025	3134049	Check	Novak, Janice S	22.00
11/21/2025	3134050	Check	Ogundare, Temitope	300.00
11/21/2025	3134051	Check	Olson, Elaine	185.00
11/21/2025	3133911	Check	OneDigital	9,243.00
11/21/2025	3134052	Check	Onsite Partners Projectco LLC	31,829.97

Check Date	Check Number	Payment Type	Name	Check Amount
11/21/2025	3134053	Check	O'Reilly Auto Parts	628.57
11/21/2025	3134054	Check	Oticon Inc	639.99
11/21/2025	3134055	Check	PAMS Lunchroom LLC	4,237.44
11/21/2025	3134056	Check	Pan O Gold Baking Co	6,485.37
11/21/2025	3134057	Check	Parts Town LLC	522.83
11/21/2025	3134058	Check	Paulus, Scot	60.00
11/21/2025	3134059	Check	PBBS Equipment Corporation	1,200.76
11/21/2025	3134060	Check	Peckarsky, Victoria	200.00
11/21/2025	3134061	Check	Pediatric Home Service	3,656.25
11/21/2025	3134062	Check	Peters, Hillary	965.30
11/21/2025	3134063	Check	PPLSI	47.85
11/21/2025	3134064	Check	Priester, John W	185.00
11/21/2025	3134065	Check	Proforma	470.75
11/21/2025	3134066	Check	Propio LS LLC	13,419.05
11/21/2025	3134067	Check	Rak Construction	26,370.50
11/21/2025	3134068	Check	Raptor Technologies LLC	4,354.00
11/21/2025	3134069	Check	Region 3AA	900.00
11/21/2025	3134070	Check	Renaissance Learning Inc	2,020.13
11/21/2025	3134071	Check	Rent N Save Portable Services	910.00
11/21/2025	3134072	Check	Rezcallah, Anna	100.00
11/21/2025	3134073	Check	Ritz-Schlaifer, Julie	100.00
11/21/2025	3134074	Check	Rolando, Norman R	608.00
11/21/2025	3134075	Check	Ross, Kevin	84.00
11/21/2025	3134076	Check	Salisbury, Tai	280.00
11/21/2025	3134077	Check	Schmitt Music Company	8,253.47
11/21/2025	3134078	Check	Scholastic Book Fairs	704.48
11/21/2025	3134079	Check	School Specialty LLC	100.79
11/21/2025	3134080	Check	SFM Mutual Insurance Co	67,743.99
11/21/2025	3134081	Check	Sherman, Susan	85.00
11/21/2025	3134082	Check	Shibley, Jeremy M	79.00
11/21/2025	3134083	Check	Signarama Twin Cities	1,610.00
11/21/2025	3134084	Check	Simple Words Books	49.99
11/21/2025	3134085	Check	Smith, Jeffrey W	215.00
11/21/2025	3134086	Check	Sonova USA Inc	218.99
11/21/2025	3134087	Check	Southpaw Enterprises Inc	796.86
11/21/2025	3134088	Check	SparkPath	25.00
11/21/2025	3134089	Check	Spectrum Enterprise-Time Warner	55.30
11/21/2025	3134090	Check	St Paul Beverage Solutions LLC	18,584.92
11/21/2025	3134091	Check	State Supply Company	641.43
11/21/2025	3134092	Check	Superior Automotive Of Apple Valley	1,797.63
11/21/2025	3134093	Check	Sweetwater Sound LLC	1,321.88
11/21/2025	3134094	Check	SWWC Service Cooperative	11,530.00
11/21/2025	3134095	Check	Symmetry Energy Solutions	22,438.90
11/21/2025	3134096	Check	Teambuildr LLC	3,600.00
11/21/2025	3134097	Check	The Blake School	1,915.00
11/21/2025	3134098	Check	The Tessman Company	4,104.00
11/21/2025	3134099	Check	Theis, Haleigh	200.00
11/21/2025	3134100	Check	Toll Gas & Welding Supply	1,281.71
11/21/2025	3134101	Check	Touch of Art with Terri	949.00
11/21/2025	3134102	Check	Tousignant, John L	79.00
11/21/2025	3134103	Check	Training Haus	35,013.96
11/21/2025	3134104	Check	Trimble, Craig	80.00
11/21/2025	3134105	Check	Trio Supply Co	16,756.90
11/21/2025	3134106	Check	Twin Cities Elevator LLC dba Metro Elevator	2,190.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/21/2025	3134107	Check	Uhl Co	5,618.00
11/21/2025	3134108	Check	Uline	217.07
11/21/2025	3134109	Check	Unique Software Corp	1,775.00
11/21/2025	3134110	Check	United Translation Services LLC	1,399.86
11/21/2025	3134111	Check	Unlimited Supplies Inc	591.60
11/21/2025	3134112	Check	Upper Lakes Foods Inc	150,963.99
11/21/2025	3134113	Check	Utecht, Gregory R	85.00
11/21/2025	3134114	Check	Utecht, Jeffery M	90.00
11/21/2025	3134115	Check	Vair, James B	100.00
11/21/2025	3134116	Check	Van Buren, Katelyn	300.00
11/21/2025	3134117	Check	Varsity Spirit Fashions & Supplies LLC	5,599.80
11/21/2025	3134118	Check	W. E. Neal Slate Company	766.00
11/21/2025	3134119	Check	Waite, Jena	892.50
11/21/2025	3134120	Check	Western Hotel Supply/Tidmore Flags	88.90
11/21/2025	3134121	Check	Western States Envelope Co	348.40
11/21/2025	3134122	Check	Wild Rumpus Books	354.07
11/21/2025	3134123	Check	Wilson, Brendan	300.00
11/21/2025	3134124	Check	Xtreme Pest Solutions	441.00
11/21/2025	3134125	Check	Youth Frontiers Inc	750.00
11/21/2025	3134126	Check	Zepole Restaurant Supply Company	3,392.75
11/21/2025	3134127	Check	Zhou Wells, Yun	160.00
11/21/2025	3134128	Check	Zhu, Mulan	100.00
11/21/2025	3134129	Check	Zick, Danielle	24.00
11/21/2025	3134130	Check	Zoro	12.97
11/24/2025	3100001753	Wire Transfer	Aviben LLC	10,444.68
11/24/2025	3100001754	Wire Transfer	Delta Dental Plan Of Minnesota	8,620.26
11/24/2025	3100001755	Wire Transfer	Dept Of The Treasury	154,217.54
11/24/2025	3100001756	Wire Transfer	HealthPartners Inc	928,233.51
11/24/2025	3100001757	Wire Transfer	MN State Retirement System-Empower	1,011.59
11/24/2025	3100001758	Wire Transfer	Office of Child Support Enforcement	562.05
11/24/2025	668244	Wire Transfer	Servicios Turistiocs Ruta Verde S.A.	17,334.00
11/25/2025	3134371	Check	Allen, Kate	217.50
11/25/2025	3134372	Check	Amic, Elizabeth	263.40
11/25/2025	3134373	Check	Anderson, Jeffrey	97.50
11/25/2025	3134374	Check	Barcaskey, Eric	232.50
11/25/2025	3134375	Check	Bassett, Sharon	105.00
11/25/2025	3134376	Check	Beck, Lynne	225.00
11/25/2025	3134377	Check	Behm, James	120.00
11/25/2025	3134378	Check	Bellin, Matthew	340.00
11/25/2025	3134379	Check	Besonen, Catherine J	221.25
11/25/2025	3134380	Check	Bobbott, Sylvia	225.00
11/25/2025	3134381	Check	Bodnar, Angelica	101.25
11/25/2025	3134382	Check	Boeke, Edward	225.00
11/25/2025	3134383	Check	Bonner, Thomas	180.00
11/25/2025	3134384	Check	Booher, Karen	221.25
11/25/2025	3134385	Check	Bour, Celeste	225.00
11/25/2025	3134386	Check	Brady Jackson, Marybeth	323.00
11/25/2025	3134387	Check	Brean, Karen E	293.41
11/25/2025	3134388	Check	Bubna, Jolee	225.00
11/25/2025	3134389	Check	Budge, David	105.00
11/25/2025	3134390	Check	Buechele, Brian	217.50
11/25/2025	3134391	Check	Buresh, Kristine	120.00
11/25/2025	3134392	Check	Buvik, Michelle	120.00
11/25/2025	3134393	Check	Cable, Phil	225.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/25/2025	3134394	Check	Caucutt, Ronald	225.00
11/25/2025	3134395	Check	Clysdale, Rita	267.70
11/25/2025	3134396	Check	Coleman, Tony	221.25
11/25/2025	3134397	Check	Collotzi, Heidi	120.00
11/25/2025	3134398	Check	Cooper, Jeff	202.50
11/25/2025	3134399	Check	Cowles, Karna	217.50
11/25/2025	3134400	Check	Cowles, Rick	105.00
11/25/2025	3134401	Check	Daly, Betsy	94.20
11/25/2025	3134402	Check	Davies, Russell	195.00
11/25/2025	3134403	Check	Dednam-Wright, Janeen	217.50
11/25/2025	3134404	Check	Dickey, Nancy AB	225.00
11/25/2025	3134405	Check	Dickhut, Jeffry	225.00
11/25/2025	3134406	Check	Dierkes, Joseph	101.25
11/25/2025	3134407	Check	Dohnalek, James	221.25
11/25/2025	3134408	Check	Eastling, Paul	296.50
11/25/2025	3134409	Check	Faber, Mike	289.00
11/25/2025	3134410	Check	Feldman, Cassandra	225.00
11/25/2025	3134411	Check	Festvog, Kaare	264.90
11/25/2025	3134136	Check	FIRST	6,800.00
11/25/2025	3134412	Check	Fleck, Anthony	225.00
11/25/2025	3134413	Check	Flynn, Michael	105.00
11/25/2025	3134414	Check	Freking, Dale	269.00
11/25/2025	3134415	Check	Gabert, Lanae	225.00
11/25/2025	3134416	Check	Gau, William	202.50
11/25/2025	3134417	Check	Gernandt, Robin	225.00
11/25/2025	3134418	Check	Gohman, Margaret	120.00
11/25/2025	3134419	Check	Goodell, David	101.25
11/25/2025	3134420	Check	Granos, Leo	221.25
11/25/2025	3134421	Check	Grimwood, Cathryn	120.00
11/25/2025	3134422	Check	Gundry, Alanna	225.00
11/25/2025	3134423	Check	Gustin, John	120.00
11/25/2025	3134424	Check	Hale, Pamela	221.25
11/25/2025	3134425	Check	Heideman, Sally	323.00
11/25/2025	3134426	Check	Henderson, Manyee	232.50
11/25/2025	3134427	Check	Henderson, Thomas	488.20
11/25/2025	3100001759	Wire Transfer	Hentges Glass Co	72,922.00
11/25/2025	3134428	Check	Holt, Marcia	225.00
11/25/2025	3134429	Check	Homan, Donna	217.50
11/25/2025	3134430	Check	Ingraham, Douglas	105.00
11/25/2025	3134431	Check	Jackson, Jeremy	221.25
11/25/2025	3134432	Check	Jackson, Katherine M	225.00
11/25/2025	3134433	Check	Jacob, Michael	225.00
11/25/2025	3134434	Check	Janikowski, Davin	97.50
11/25/2025	3134435	Check	Johnson, Cheryl	180.00
11/25/2025	3134436	Check	Johnson, Richard	232.50
11/25/2025	3134437	Check	Jurek, Teresa	101.25
11/25/2025	3134438	Check	Jurek, Walter	97.50
11/25/2025	3134439	Check	Kankovsky, Patricia	225.00
11/25/2025	3134440	Check	Kasch, Myron	97.50
11/25/2025	3134441	Check	Keenan, Daniel	221.25
11/25/2025	3100001760	Wire Transfer	Kellington Construction	3,558.13
11/25/2025	3134442	Check	Kletscher, Barrie	408.00
11/25/2025	3134443	Check	Kletscher, Kathy	331.50
11/25/2025	3134444	Check	Kluthe, Peggy	105.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/25/2025	3134445	Check	Kuhn, Steven	221.25
11/25/2025	3134446	Check	Kutz, Patricia	120.00
11/25/2025	3100001761	Wire Transfer	Laketown Electric Corporation	141,075.00
11/25/2025	3134447	Check	Landis, Robert	217.50
11/25/2025	3134448	Check	Larsen, Carl	272.00
11/25/2025	3134449	Check	Lauby, Cheryl	225.00
11/25/2025	3134450	Check	Lenartz, Esther	120.00
11/25/2025	3134451	Check	LimBybliw, Amy	225.00
11/25/2025	3134452	Check	Linde, Mark	221.25
11/25/2025	3134453	Check	Loe, Melissa	225.00
11/25/2025	3134454	Check	Lonnquist, Peg	105.00
11/25/2025	3134455	Check	Lopac, Thomas	225.00
11/25/2025	3134456	Check	Mahon, Brian	272.00
11/25/2025	3134457	Check	Markes, Mary	97.50
11/25/2025	3100001762	Wire Transfer	Max Steininger Inc	121,195.30
11/25/2025	3134458	Check	Mazon-Stai, Christine	323.00
11/25/2025	3134459	Check	McClenty, Theresa	217.50
11/25/2025	3134460	Check	McCord, Rita	225.00
11/25/2025	3134461	Check	McMann, James	225.00
11/25/2025	3134462	Check	Mentzer Wallace, Sherie	217.50
11/25/2025	3134463	Check	Mikulski, Michael	225.00
11/25/2025	3100001763	Wire Transfer	Mn Dept Of Revenue	25,196.68
11/25/2025	3100001764	Wire Transfer	MN Unemployement Insurance Fund	1,682,238.57
11/25/2025	3100001765	Wire Transfer	Molin Concrete	1,086,492.21
11/25/2025	3134464	Check	Monroe, Daniel	225.00
11/25/2025	3134465	Check	Morics, Tracy	221.25
11/25/2025	3134466	Check	Murr, Thomas	210.00
11/25/2025	3100001766	Wire Transfer	NAC Mechanical and Electrical	16,150.00
11/25/2025	3134467	Check	Neagbour, James	217.50
11/25/2025	3134468	Check	Nierengarten, Steve	120.00
11/25/2025	3134469	Check	Nilson, Lois	225.00
11/25/2025	3134470	Check	Nolte-Reed, Monica	299.43
11/25/2025	3100001767	Wire Transfer	Nordstrom Architectural Sheet Metal Inc	345,563.93
11/25/2025	3134471	Check	Oakman, Anita L	214.34
11/25/2025	3134472	Check	Owens, Naomi	120.00
11/25/2025	3134473	Check	Pekarik, Michael	346.20
11/25/2025	3100001768	Wire Transfer	Peterson Companies Inc	357,800.46
11/25/2025	3134474	Check	Peterson, Rebecca	120.00
11/25/2025	3134475	Check	Post, Donald	225.00
11/25/2025	3134476	Check	Pottorff, Jerry	232.50
11/25/2025	3134477	Check	Powers, Angelique	105.00
11/25/2025	3134478	Check	Propson, Stephanie	272.00
11/25/2025	3134479	Check	Quintin, Art	221.25
11/25/2025	3134480	Check	Ree, Sean G	135.80
11/25/2025	3134481	Check	Reichert, Cathy	314.50
11/25/2025	3134482	Check	Robertson, John	331.50
11/25/2025	3134483	Check	Roen, Susan	225.00
11/25/2025	3134484	Check	Ross, Bethana	221.25
11/25/2025	3134485	Check	Rossett-Brown, Libby	165.00
11/25/2025	3134486	Check	Ruegg, Steve	120.00
11/25/2025	3134487	Check	Sachs, Frank	232.50
11/25/2025	3134488	Check	Sailer, Ronald	213.75
11/25/2025	3134489	Check	Schleppenbach, Kevin	120.00
11/25/2025	3134490	Check	Schlichter, Paulette	225.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/25/2025	3134491	Check	Schmitz, Andy	250.75
11/25/2025	3134492	Check	Schottroff, Adrian	339.80
11/25/2025	3134493	Check	Schultz, Tabitha	97.50
11/25/2025	3134494	Check	Schwanz, Shirley	165.00
11/25/2025	3134495	Check	Selby, Jennifer	221.25
11/25/2025	3134496	Check	Sinderman, Jennifer	306.00
11/25/2025	3134497	Check	Steele, Cindy	225.00
11/25/2025	3100001769	Wire Transfer	Steenberg Watrud Construction LLC	902,671.95
11/25/2025	3134498	Check	Swanson, Vicki	168.75
11/25/2025	3134499	Check	Sybesma Van Noord, Cheryl	217.50
11/25/2025	3134500	Check	Taphorn, Melissa	225.00
11/25/2025	3100001770	Wire Transfer	Thompson Construction of Princeton Inc	109,323.15
11/25/2025	3134501	Check	Thompson, Hope	120.00
11/25/2025	3134502	Check	Toman, Sally	225.00
11/25/2025	3100001771	Wire Transfer	Tru-Steel Services & Erection LLC	37,413.50
11/25/2025	3134503	Check	Vandersteen, Mark	225.00
11/25/2025	3134504	Check	Velo, Judy	120.00
11/25/2025	3100001772	Wire Transfer	Vinco Inc	191,140.00
11/25/2025	3134505	Check	Vraa, Hunter	183.75
11/25/2025	3100001773	Wire Transfer	Wells Concrete	118,486.03
11/25/2025	3134506	Check	Whelan, Corinne	225.00
11/25/2025	3134507	Check	Wigen, John	217.50
11/25/2025	3134508	Check	Wilson, Steven W	272.00
11/25/2025	3100001774	Wire Transfer	Wold Architects Incorporated	273,006.64
11/25/2025	3134509	Check	Wrobleski, James	360.20
11/25/2025	3134510	Check	Young, Jayna	120.00
11/25/2025	3134511	Check	Zuehlke, Rae Lynn	315.80
11/26/2025	668245	Wire Transfer	Bank of America N.A.	103,786.66
11/26/2025	3100001775	Wire Transfer	HealthPartners Inc	350,642.34
11/26/2025	3100001776	Wire Transfer	Minnesota Public Employees Retire Association-PERA	373,397.90
11/26/2025	3100001777	Wire Transfer	MN Teachers Retirement Association	1,834,129.76
11/28/2025	3134137	Check	A J Moore Electric Inc	6,818.15
11/28/2025	3134138	Check	Abe, Colin	100.00
11/28/2025	3134139	Check	Able Concrete	2,700.00
11/28/2025	3134140	Check	Adaptivemall.com LLC	770.00
11/28/2025	3134141	Check	Advanced Imaging Solutions-Saint Louis	4,955.00
11/28/2025	3134142	Check	Ahmed, Layla	200.00
11/28/2025	3134143	Check	Air-Lake Machine & Welding Inc	972.42
11/28/2025	3134144	Check	All Good Organics Inc	1,822.00
11/28/2025	3134145	Check	All In One Translation Agency LLC	208.92
11/28/2025	9100010329	ACH	Allen, Charity H	50.00
11/28/2025	3134146	Check	Allen, David Paul	655.00
11/28/2025	3134147	Check	Aloft Transitions	23,000.00
11/28/2025	3134148	Check	Amaril Uniform Co	912.31
11/28/2025	3134149	Check	Amazon.com Sales Inc	18,042.77
11/28/2025	3134150	Check	Amplify Education Inc	11,672.64
11/28/2025	9100010330	ACH	Anaya, Nicolas J	50.00
11/28/2025	9100010331	ACH	Anderson, Ben	50.00
11/28/2025	9100010332	ACH	Anderson, Paul T	68.00
11/28/2025	9100010333	ACH	Andrus, Ellie M	50.00
11/28/2025	3134151	Check	Apple Inc	1,217.75
11/28/2025	3134152	Check	Apple Valley City of- Utility Billing Dept	33,616.00
11/28/2025	3134153	Check	Armstrong, Maureen	585.00
11/28/2025	3134154	Check	ASL Interpreting Services Inc	500.50

Check Date	Check Number	Payment Type	Name	Check Amount
11/28/2025	3134155	Check	AT&T Mobility II LLC	138.75
11/28/2025	3134156	Check	Awards Direct LLC	177.04
11/28/2025	3134157	Check	Axelrod, Brianna	405.00
11/28/2025	3134158	Check	Azax Corporation	85.00
11/28/2025	3134159	Check	B & H Photo Video	912.55
11/28/2025	3134160	Check	Bad Warrior Sr, Jayme Alan	150.00
11/28/2025	3134161	Check	Ban-Koe Companies	2,013.24
11/28/2025	9100010334	ACH	Baum, Patricia J	91.84
11/28/2025	3134162	Check	Benlamlih, Kenza	100.00
11/28/2025	3134163	Check	BEST Crowd Management	3,600.92
11/28/2025	3134164	Check	Bethel University	5,924.00
11/28/2025	9100010335	ACH	Bice, Kimberly J	112.68
11/28/2025	9100010336	ACH	Bicknell, Amanda L	17.98
11/28/2025	3134165	Check	Bix Produce Company	21,016.08
11/28/2025	9100010337	ACH	Blommer, Judy M	87.00
11/28/2025	3134166	Check	Bluum of Minnesota LLC	12,182.69
11/28/2025	9100010338	ACH	Boland, Kathleen M	210.30
11/28/2025	3134167	Check	Brand Advantage Group	26.74
11/28/2025	3134168	Check	Brickhouse Music	3,649.00
11/28/2025	3134169	Check	Brin Glass Company	28,500.00
11/28/2025	3134170	Check	Brown's Ice Cream	877.68
11/28/2025	9100010339	ACH	Brownson, Daniel P	50.00
11/28/2025	3134171	Check	BSN Sports LLC	21,097.63
11/28/2025	3134172	Check	Buckholdt, Iliana	80.00
11/28/2025	3134512	Check	Building Chief Assn	775.00
11/28/2025	3134173	Check	Bureau Of Education & Research	920.00
11/28/2025	9100010341	ACH	Burt, Andrea I	87.29
11/28/2025	3134513	Check	Business Planning Concepts Inc- NCPERS	224.00
11/28/2025	3134174	Check	C and S Management Company Inc	39,187.50
11/28/2025	3134514	Check	California State Disbursement Unit	132.50
11/28/2025	9100010342	ACH	Carroll, Bethany M	14.70
11/28/2025	9100010343	ACH	Cason, Patrick J	50.00
11/28/2025	3134175	Check	Centerpoint Energy	3,731.19
11/28/2025	3134176	Check	CenturyLink	74.67
11/28/2025	3134177	Check	Charpentier Enterprises LLC	854.75
11/28/2025	3134178	Check	Cheney, Donald E	80.00
11/28/2025	3134179	Check	Cintas Corporation No 2	390.09
11/28/2025	9100010344	ACH	Cole, Vicky Lynn	19.61
11/28/2025	3134180	Check	College Board	1,788.84
11/28/2025	3134181	Check	Colorado Heirloom Inc	115.45
11/28/2025	3134182	Check	Corporate Mechanical Inc	19,421.55
11/28/2025	3134183	Check	Corval Constructors Inc	192,204.00
11/28/2025	3134184	Check	Crisis Prevention Institute Inc	9,938.00
11/28/2025	9100010345	ACH	Dahlke, Schelle A	19.98
11/28/2025	3134515	Check	Dakota County Cultural Family Advocates	827.83
11/28/2025	3134516	Check	Dakota County United Educators	127,410.97
11/28/2025	9100010346	ACH	Daly, Kate R	56.74
11/28/2025	3134185	Check	DASH Sports LLC	9,139.00
11/28/2025	3134186	Check	Datel, Amadea	100.00
11/28/2025	9100010340	ACH	Day, Jodi	33.60
11/28/2025	3134187	Check	DC Annis Sewer	1,177.00
11/28/2025	9100010348	ACH	Delougherty, Sheri M	50.00
11/28/2025	3134188	Check	DeVoe, Eric	1,500.00
11/28/2025	3134189	Check	Diemand, Aryn Lill	680.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/28/2025	3134517	Check	District 196 Foundation Incorporated	1,208.00
11/28/2025	9100010349	ACH	Diwan, Amna	102.98
11/28/2025	3134190	Check	Dominique, Gabrielle	2,821.00
11/28/2025	3134191	Check	Doume, Aicha K	100.00
11/28/2025	3134192	Check	Doyle Security Products	153.12
11/28/2025	3134193	Check	Drama Lab LLC	880.00
11/28/2025	3134194	Check	Dunlevy, Leah	200.00
11/28/2025	9100010350	ACH	Dworshak, Kelli L	89.81
11/28/2025	3134195	Check	Eagle Bluff Environmental Learning Center	22,640.50
11/28/2025	9100010351	ACH	Earley, Erin E	146.69
11/28/2025	9100010352	ACH	Ebensteiner, Jamie L	50.00
11/28/2025	3134196	Check	ECSI c/o Hunt Electric Corporation	402.56
11/28/2025	3134518	Check	Education Minnesota	641.75
11/28/2025	9100010353	ACH	Egan, Andrea M	37.66
11/28/2025	3134197	Check	Eide Bailly LLP	9,932.00
11/28/2025	3134198	Check	Ekon-O-Pac LLC	250.00
11/28/2025	9100010354	ACH	Ellis, Leah M	90.51
11/28/2025	9100010355	ACH	Engstrom, Andrea E	1,245.00
11/28/2025	3134199	Check	Environmental Systems Research Institute Inc	800.00
11/28/2025	3134200	Check	Envision Glass Inc	178,197.10
11/28/2025	9100010356	ACH	Erickson, Karen	50.00
11/28/2025	3134201	Check	Everdriven Technologies	1,679.00
11/28/2025	9100010357	ACH	Everts, Nathanial Robert	40.04
11/28/2025	3134202	Check	Everyday Speech LLC	21,599.40
11/28/2025	9100010358	ACH	Fabel, Jillane H	80.64
11/28/2025	3134203	Check	FedEx Freight Inc	16.19
11/28/2025	3134204	Check	Ferguson Enterprises LLC #1657	459.81
11/28/2025	9100010359	ACH	Ferguson, Chris R	50.00
11/28/2025	3134205	Check	Fette, Ryan	2,500.00
11/28/2025	9100010360	ACH	Feyder, Benjamin D	50.00
11/28/2025	9100010361	ACH	Feyder, John R	50.00
11/28/2025	9100010362	ACH	Feyder, Joseph M	50.00
11/28/2025	9100010363	ACH	Feyder, Thomas M	50.00
11/28/2025	9100010364	ACH	Figueroa, Janet V	98.00
11/28/2025	9100010365	ACH	Finley, Will L, III	19.47
11/28/2025	9100010366	ACH	Fischer, Brian K	50.00
11/28/2025	3134206	Check	Fiskradatz, Rhiannon	4,143.29
11/28/2025	3134207	Check	Flicek Welding LLC	7,200.00
11/28/2025	3134208	Check	Fluegel Elevator Inc	425.25
11/28/2025	3134209	Check	Frame Minnesota	20.64
11/28/2025	3134210	Check	Frank, Anthony L	150.00
11/28/2025	3134211	Check	Friedges Drywall Inc	2,590.00
11/28/2025	3134212	Check	Full Compass Systems Ltd	75.50
11/28/2025	3134213	Check	Full Service Battery Inc	234.90
11/28/2025	3134214	Check	Fun And Function	52.91
11/28/2025	3134215	Check	Gadiparthi, Udaya K	100.00
11/28/2025	9100010367	ACH	Gagnon, Kevin C	50.00
11/28/2025	3134216	Check	Game One	1,468.30
11/28/2025	3134217	Check	Gasket Guy Midwest- GGM LLC	398.00
11/28/2025	9100010368	ACH	Gaubert, Rita D	36.05
11/28/2025	3134218	Check	Gear Up Sports Inc	1,482.00
11/28/2025	3134219	Check	General Parts LLC	6,107.31
11/28/2025	9100010369	ACH	Gergen, Katie J	50.00
11/28/2025	3134220	Check	Gerten's Greenhouses	785.88

Check Date	Check Number	Payment Type	Name	Check Amount
11/28/2025	3134221	Check	GoBilda	159.57
11/28/2025	3134222	Check	Gold Medal	649.85
11/28/2025	9100010370	ACH	Golembiesky, Christine M	20.21
11/28/2025	9100010371	ACH	Gonzales, Sheila K	335.30
11/28/2025	3134223	Check	Goodin Company	251.95
11/28/2025	3134224	Check	Gopher Sport	7,376.82
11/28/2025	9100010451	ACH	Gorman, Christine L	47.32
11/28/2025	3134225	Check	Grainger Inc	2,423.74
11/28/2025	3134226	Check	Graybar Electric Co Inc	9,810.81
11/28/2025	3134227	Check	Grazzini Brothers & Company	7,220.00
11/28/2025	3134228	Check	Great River Automation LLC	8,723.29
11/28/2025	3134519	Check	Greater Twin Cities United Way	362.00
11/28/2025	3134134	Check	Grimm, Joseph	50.00
11/28/2025	3134229	Check	Groth Music	483.63
11/28/2025	9100010372	ACH	Grunwald, Jessica	78.40
11/28/2025	3134230	Check	GS Direct Inc	554.51
11/28/2025	9100010373	ACH	Gulbranson, Timothy D	27.93
11/28/2025	9100010374	ACH	Gunter, Briana J	34.48
11/28/2025	3134231	Check	H&B Specialized Product Inc	3,020.00
11/28/2025	9100010375	ACH	Hagen, Courtney M	96.91
11/28/2025	3134232	Check	Half-Pint Kids Inc	52.80
11/28/2025	9100010376	ACH	Hanen, Jordan A	92.19
11/28/2025	9100010377	ACH	Hanson, Karol A	7.00
11/28/2025	3134233	Check	Henry Jr, Robert	150.00
11/28/2025	3134234	Check	Henry Schein	666.90
11/28/2025	9100010378	ACH	Herzog, Beth M	196.63
11/28/2025	3134235	Check	High Five Erectors II Inc	6,260.65
11/28/2025	3134236	Check	Hillmann, Karen	1,500.00
11/28/2025	3134237	Check	Hillyard- Minneapolis	6,669.96
11/28/2025	9100010379	ACH	Hilmoe, Audrey C	69.79
11/28/2025	9100010380	ACH	Hixon, Abby L	38.00
11/28/2025	9100010381	ACH	Holle, Daniel P	44.87
11/28/2025	9100010382	ACH	Hughes, Rachel J	100.00
11/28/2025	9100010383	ACH	Hullerus, Benjamin D	40.60
11/28/2025	9100010384	ACH	Hyatt, Charles M	50.00
11/28/2025	3134238	Check	Infinite Health Collaborative PA	1,212.50
11/28/2025	3134239	Check	INGCO International	1,210.85
11/28/2025	3134240	Check	Innovative Office Solutions	29,007.00
11/28/2025	3134241	Check	Institute For Environmental Assmt	1,700.00
11/28/2025	3134242	Check	ISD 111- Watertown-Mayer	100.00
11/28/2025	3134243	Check	ISD 191 Burnsville	1,260.00
11/28/2025	3134244	Check	ISD 192 Farmington	115.00
11/28/2025	3134245	Check	ISD 194-Lakeville North High School	225.00
11/28/2025	3134520	Check	ISD 196 Support Staff Assn	1,933.75
11/28/2025	3134246	Check	ISD 272 Eden Prairie	705.00
11/28/2025	3134247	Check	ISD 273 Edina	1,494.00
11/28/2025	3134248	Check	ISD 624 White Bear Lake	590.00
11/28/2025	3134249	Check	ISD 834 Stillwater	340.00
11/28/2025	9100010385	ACH	Isely, Brenda L	19.88
11/28/2025	9100010386	ACH	Jansen, Marta R	18.27
11/28/2025	3134250	Check	Jarvi, Ian	100.00
11/28/2025	9100010387	ACH	Jarvis-Hill, Jessica M	40.46
11/28/2025	3134251	Check	Jefferson Lines	2,000.00
11/28/2025	9100010388	ACH	Jeska, Lizzy A	48.09

Check Date	Check Number	Payment Type	Name	Check Amount
11/28/2025	9100010389	ACH	Johnson, Kevin D	50.00
11/28/2025	3134252	Check	Johnston, Apryl	130.00
11/28/2025	9100010390	ACH	Jones, Robert M	50.00
11/28/2025	3134253	Check	JSR Creative LLC	1,118.86
11/28/2025	3134254	Check	JW Pepper & Son Inc	294.00
11/28/2025	3134255	Check	K & K Fabrication Inc	21,795.85
11/28/2025	3134256	Check	Kamish Excavating Inc	4,085.00
11/28/2025	3134257	Check	Kaufman, Robert	7,790.00
11/28/2025	9100010391	ACH	Keating, Deidi M	23.91
11/28/2025	9100010392	ACH	Keech, Patsy A	79.45
11/28/2025	3134258	Check	Kelly Services Inc	202,891.96
11/28/2025	9100010393	ACH	Kemp, Brian V	50.00
11/28/2025	3134259	Check	Khakural, Ana	80.00
11/28/2025	3134260	Check	Kidcreate Studio- Woodbury	240.00
11/28/2025	9100010394	ACH	Kirley, Katie M	125.58
11/28/2025	9100010395	ACH	Kolb, Quinn J	33.95
11/28/2025	3134261	Check	Krulich, Maria E	480.00
11/28/2025	9100010396	ACH	Kupinski, Amy R	50.00
11/28/2025	9100010397	ACH	Kusch, Anne M E	89.00
11/28/2025	9100010398	ACH	Lafavor, Gale D	87.00
11/28/2025	3134262	Check	Lakeshore Learning Materials	1,343.18
11/28/2025	9100010399	ACH	Lalani, Fiyaz A	50.00
11/28/2025	3134263	Check	Language Sprout	32,300.00
11/28/2025	9100010400	ACH	Lansing, Gretchen D	47.88
11/28/2025	9100010401	ACH	Lian, Jocelyn M	101.01
11/28/2025	3134264	Check	Life Time	320.00
11/28/2025	9100010402	ACH	Loch, Melissa D	34.79
11/28/2025	9100010403	ACH	Lodermeier, Nathan D	50.00
11/28/2025	3134265	Check	Loffler Companies Inc	3,941.51
11/28/2025	9100010404	ACH	Lopes, Bo	87.00
11/28/2025	9100010405	ACH	LoPresto, Julia M	33.18
11/28/2025	9100010406	ACH	Lostetter, Dave W	161.98
11/28/2025	3134266	Check	Louis, John E	80.00
11/28/2025	3134267	Check	Madison Energy Investments I LLC	681.12
11/28/2025	3134268	Check	Marblesoft LLC	87.17
11/28/2025	3134269	Check	Markell, Lee	191.77
11/28/2025	3134270	Check	Mart, Jackie A	529.20
11/28/2025	3134271	Check	Martinez, Mercedes	40.00
11/28/2025	3134272	Check	McCaren Designs Inc	2,708.08
11/28/2025	9100010407	ACH	McCarthy, Sandra M	7.35
11/28/2025	3134273	Check	Medina, Vanessa O	160.00
11/28/2025	9100010408	ACH	Melvin, Tami K	128.38
11/28/2025	3134521	Check	Messerli & Kramer	95.88
11/28/2025	3134522	Check	Messerli & Kramer	1.45
11/28/2025	3134274	Check	Metro Volleyball Official Association LLC	1,620.00
11/28/2025	3134275	Check	Meyer, Jessica	120.00
11/28/2025	3134276	Check	Meyer, Nicholas	100.00
11/28/2025	3134277	Check	Midwest Language Solutions-Halima Abdulahi	80.00
11/28/2025	9100010409	ACH	Milteer, Joel	278.11
11/28/2025	3134278	Check	Minitex	1,874.00
11/28/2025	3134279	Check	Minneapolis Public Schools	375.00
11/28/2025	3134280	Check	Minnesota Adapted Athletics Association	750.00
11/28/2025	3134281	Check	Minnesota Department Of Commerce	22,817.96
11/28/2025	3134282	Check	Minnesota Elementary School Principals Association	500.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/28/2025	3134283	Check	Minnesota HOSA	12,000.00
11/28/2025	3134284	Check	Minnesota Roadways Co	20,974.00
11/28/2025	3134285	Check	Minnesota Safety Council Inc	115.00
11/28/2025	3134286	Check	Minnesota State High School League	229.00
11/28/2025	3134287	Check	Minnesota Urban Debate League	185.00
11/28/2025	3134288	Check	MN DECA District 2	5,840.00
11/28/2025	3134289	Check	Mohs Contracting Inc	182,755.29
11/28/2025	9100010410	ACH	Montbriand, Clara E	49.42
11/28/2025	9100010411	ACH	Morreau, Teija M E	50.00
11/28/2025	9100010412	ACH	Morrison, Shannon	16.10
11/28/2025	3134290	Check	MP Nexlevel LLC	1,695.55
11/28/2025	3134291	Check	Mulcahy Company Inc	6,451.37
11/28/2025	3134292	Check	Murad, Humza	100.00
11/28/2025	3134293	Check	Murad, Sarah	100.00
11/28/2025	9100010413	ACH	Muraski, Timothy A	87.00
11/28/2025	3134294	Check	Murgic Automotive	1,266.01
11/28/2025	3134295	Check	Myhre, Kyle Tran	100.00
11/28/2025	3134296	Check	NAC Mechanical and Electrical	350.00
11/28/2025	9100010414	ACH	Nack, Carly R	11.27
11/28/2025	3134297	Check	National Art Education Association	135.00
11/28/2025	3134298	Check	National Speech & Debate Association	20.00
11/28/2025	3134299	Check	NCS Pearson Inc	680.40
11/28/2025	9100010415	ACH	Nelson, Joanne M	50.00
11/28/2025	9100010416	ACH	Nelson, Kevin L	87.00
11/28/2025	3134300	Check	Nelson, Kristi	910.00
11/28/2025	3134301	Check	Neo Electrical Solutions LLC	8,412.03
11/28/2025	3134302	Check	New Tech Electric Systems Inc	1,321.50
11/28/2025	3134303	Check	Nickel, Karen	200.00
11/28/2025	3134304	Check	Nickelodeon Universe	4,200.00
11/28/2025	9100010417	ACH	Nieson, Tyler A	50.00
11/28/2025	3134523	Check	North Dakota Dept HS - Child Support	315.00
11/28/2025	3134305	Check	Northfield Lines Inc	1,601.11
11/28/2025	3134306	Check	Northland Mechanical Contractors Inc	16,791.25
11/28/2025	3134307	Check	Northwest Tae kwon Do Institute Inc	3,768.00
11/28/2025	9100010419	ACH	O'Brien, Emily E	22.12
11/28/2025	9100010420	ACH	Olson, Mitchell S	45.22
11/28/2025	9100010421	ACH	Ostapowycz, Elizabeth M	8.48
11/28/2025	3134308	Check	Overhead Door Company Of The Northland	281.25
11/28/2025	3134309	Check	Pan O Gold Baking Co	5,441.24
11/28/2025	3134310	Check	Paragon Visual LLC	342.34
11/28/2025	9100010422	ACH	Paulseth, Madisen K	39.20
11/28/2025	3134311	Check	PBBS Equipment Corporation	263.93
11/28/2025	3134312	Check	Pediatric Home Service	3,543.75
11/28/2025	9100010423	ACH	Pehl, Jamie D	123.98
11/28/2025	9100010424	ACH	Pemrick, Evie M	348.32
11/28/2025	9100010425	ACH	Pereda, Carmen J	59.88
11/28/2025	3134135	Check	Perron, James L	50.00
11/28/2025	9100010426	ACH	Perron, Kimberly J	57.96
11/28/2025	9100010427	ACH	Person, Sylvia L	65.00
11/28/2025	3134313	Check	Pilgrim Promotions	693.00
11/28/2025	3134314	Check	Pioneer Valley Educational Press Inc	2,145.00
11/28/2025	3134315	Check	PlayPower LT Farmington Inc	3,195.00
11/28/2025	3134316	Check	PODS Enterprises, LLC	139.00
11/28/2025	9100010428	ACH	Pollock, Cathy L	50.00

Check Date	Check Number	Payment Type	Name	Check Amount
11/28/2025	9100010429	ACH	Prigge, Ricki A	57.33
11/28/2025	3134317	Check	Promotion Select	3,249.91
11/28/2025	3134318	Check	Propio LS LLC	671.28
11/28/2025	9100010430	ACH	Pudenz, Janet A	50.00
11/28/2025	9100010431	ACH	Radtke, Sara E	33.18
11/28/2025	3134524	Check	RAVE CA	5,140.00
11/28/2025	3134319	Check	Reid Ouse Training	5,112.70
11/28/2025	3134320	Check	Reliable Medical Supply LLC	615.71
11/28/2025	9100010432	ACH	Remy, Charles	50.00
11/28/2025	9100010433	ACH	Rieth, Linda R	52.22
11/28/2025	3134321	Check	Rifton Equipment	1,538.25
11/28/2025	3134322	Check	Ritz-Schlaifer, Julie	100.00
11/28/2025	3134323	Check	Robbinsdale Debate Boosters	40.50
11/28/2025	9100010434	ACH	Rollie, Kim A	687.60
11/28/2025	3134324	Check	Rosemount City Of	1,260.00
11/28/2025	9100010435	ACH	Rudie, Stephanie A	95.19
11/28/2025	9100010436	ACH	Ryther, Sarah L	40.25
11/28/2025	3134325	Check	Sage Productions Inc	692.80
11/28/2025	3134326	Check	Saleem, Saad	100.00
11/28/2025	9100010437	ACH	Samaraka, Sarah J	247.76
11/28/2025	9100010438	ACH	Sandberg, Sandra L	616.69
11/28/2025	9100010439	ACH	Schaaf, Mike	50.00
11/28/2025	3134327	Check	Schmitt Music Company	3,103.13
11/28/2025	9100010440	ACH	Schoenecke, Vivianne	50.00
11/28/2025	3134328	Check	School Health Corporation	117.92
11/28/2025	3134329	Check	School Specialty LLC	126.13
11/28/2025	9100010441	ACH	Schreiner, Martha A	138.46
11/28/2025	9100010442	ACH	Schroht, Marisa J	244.11
11/28/2025	3134330	Check	Scorecard LLC	3,100.00
11/28/2025	9100010443	ACH	Scott, Alison J	285.88
11/28/2025	3134525	Check	SEIU Local 284	4,522.23
11/28/2025	9100010444	ACH	Senty, Tabitha L	67.20
11/28/2025	9100010445	ACH	Shadoin, Amanda	101.22
11/28/2025	3134331	Check	Shred Right	18.85
11/28/2025	9100010446	ACH	Simmons, Christian D	153.86
11/28/2025	9100010447	ACH	Sisson, Allison R	50.47
11/28/2025	9100010448	ACH	Skerletts, Jake H	37.16
11/28/2025	3134332	Check	Social Thinking	836.96
11/28/2025	3134333	Check	Solis Dinamarca, Paula	384.50
11/28/2025	3134758	Check	Solis Dinamarca, Paula	384.50
11/28/2025	3134333	Check	Solis Dinamarca, Paula	-384.50
11/28/2025	9100010449	ACH	Sorenson, Jeremy A	134.27
11/28/2025	3134334	Check	South St Paul Secondary Debate	420.00
11/28/2025	3134335	Check	Southside Referees	1,200.00
11/28/2025	3134336	Check	SparkPath	265.00
11/28/2025	3134337	Check	St Paul Beverage Solutions LLC	15,928.81
11/28/2025	3134338	Check	Stanley, Seneca	150.00
11/28/2025	3134339	Check	State Supply Company	605.88
11/28/2025	3134340	Check	Stenger & Stenger PC	86.02
11/28/2025	3134341	Check	Steve Weiss Music	203.95
11/28/2025	9100010347	ACH	Strandt, Kimberly S	246.53
11/28/2025	3134342	Check	Strategic Staffing Solutions	12,558.00
11/28/2025	9100010450	ACH	Stratton, Sara R	702.99
11/28/2025	3134343	Check	Super Set Flooring & Tile	16,237.86

Claims Paid Register
for the Period between 11/01/25 and 11/30/25

Check Date	Check Number	Payment Type	Name	Check Amount
11/28/2025	3134344	Check	Symmetry Energy Solutions	3,389.88
11/28/2025	9100010452	ACH	Sytniak, Katie E	170.66
11/28/2025	9100010453	ACH	Taylor, Chelsey L	106.21
11/28/2025	9100010454	ACH	Taylor, Tamra	54.58
11/28/2025	3134526	Check	Teamsters Local 320	3,420.00
11/28/2025	3134345	Check	TeamWorks Internationals Inc	2,073.40
11/28/2025	9100010455	ACH	Teeter, Alicia C	12.74
11/28/2025	3134346	Check	Thammavongsa, Jay	130.00
11/28/2025	3134347	Check	Thayer Productions LLC	2,500.00
11/28/2025	3134348	Check	The Memory Project Inc	540.00
11/28/2025	3134349	Check	Tools to Grow Inc	66.99
11/28/2025	3134350	Check	Trans Mississippi Biological	139.96
11/28/2025	3134351	Check	TriMark	109,821.44
11/28/2025	3134352	Check	Trio Supply Co	34,316.05
11/28/2025	3134353	Check	Twin Cities Elevator LLC dba Metro Elevator	2,055.57
11/28/2025	3134354	Check	Uhl Co	2,353.00
11/28/2025	3134355	Check	United Translation Services LLC	616.92
11/28/2025	3134356	Check	Upper Lakes Foods Inc	179,715.00
11/28/2025	3100001781	Wire Transfer	US Bank National Association-P-Card	229,864.81
11/28/2025	9100010418	ACH	Valandra, Jorja F	70.19
11/28/2025	9100010456	ACH	Vance, Patricia E	146.23
11/28/2025	9100010457	ACH	Vanderveren, Bradley	50.00
11/28/2025	3134357	Check	Vazquez, Carmen	80.00
11/28/2025	9100010458	ACH	Vedders, Ariel N	54.88
11/28/2025	3134358	Check	Vent Fab Inc	524.00
11/28/2025	3134359	Check	Ventris Learning	250.00
11/28/2025	9100010459	ACH	Voorhees, Amy L	256.20
11/28/2025	9100010460	ACH	Wahlund, Kyle T	33.32
11/28/2025	9100010461	ACH	Walker, Shelby L	50.00
11/28/2025	9100010462	ACH	Walsh, Amber LN	168.45
11/28/2025	3134360	Check	Waukegan Steel LLC	52,817.62
11/28/2025	9100010463	ACH	Weber, Bridget A	20.23
11/28/2025	3134361	Check	Werden, Mia	100.00
11/28/2025	3134362	Check	West Music Company Inc	60.80
11/28/2025	3134363	Check	Western Psychological Service-WPS	195.80
11/28/2025	9100010464	ACH	Wick, Lance J	50.00
11/28/2025	3134364	Check	Wide Area Transportation Services Inc	105,285.04
11/28/2025	3134365	Check	Williams, Lacy	434.62
11/28/2025	9100010465	ACH	Wingate, Andrena M	6.79
11/28/2025	9100010466	ACH	Wohlwend, Alexander E	50.00
11/28/2025	3134366	Check	Xtreme Pest Solutions	1,152.00
11/28/2025	9100010467	ACH	Yankova, Diana I	27.72
11/28/2025	9100010468	ACH	Yares, Lauren K	24.50
11/28/2025	3134367	Check	Zahl-Petroleum Maintenance Company	500.00
11/28/2025	3134368	Check	Zepole Restaurant Supply Company	453.47
11/28/2025	3134369	Check	Ziegler Inc	8,343.00
11/28/2025	3134370	Check	Zoro	55.32
11/30/2025	100551	Wire Transfer	OneBridge Benefits Inc	308,883.62
TOTAL # OF ISSUED/Unissued CHECKS				**1614**
TOTAL AMOUNT OF ISSUED/Unissued CHECKS				**31,297,602.21**

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Meeting Date: **1/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Schedule of Investments for November 30, 2025**

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

Background
Presented for approval is the district's schedule of investments for the month ending Nov. 30, 2025. November transactions include investment purchases of $22.017 million and investment redemptions of $73.165 million.

Alternatives
Do not approve the schedule of investments.

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

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

	General Operating Funds (funds 01, 02, 04, 06, 07)	Severance & OPEB Funds Funds 20 & 45	Building Fund 2023A Bond Series
Beginning Balance	$ 158,752,601	$ 68,239,801	$ 118,284,904
Purchases	$ 22,016,681	$ -	$ -
Redemption	$ 63,500,000	$ -	$ 9,665,000
Interest & Account Earnings	$ 439,602	$ 338,859	$ 108,497
Account Fees	$ -	$ -	$ -
Ending Balance	**$ 117,708,885**	**$ 68,578,660**	**$ 108,728,400**

Inv. ID	Investment Type & Issuer	Broker	Fund	Yield	Purchase Date	Maturity Date	Investment Amount	Anticipated Interest
Detailed Purchases								
601981	MSDLAF Class Transfer	MSDLAF	01	Varies	11/30/2025	11/30/2025	22,016,681	-
							22,016,681	**-**
Detailed Redemptions								
601981	MSDLAF Class Transfer	MSDLAF	01	Varies	11/30/2025	11/30/2025	33,000,000	-
24055	Barclays Capital Inc	OPHM	01	4.28%	3/12/2025	11/12/2025	7,773,419	226,581
24060	Credit Agricole CIB NY	OPHM	01	4.06%	4/4/2025	11/10/2025	8,294,300	205,700
24066	Toyota Industries Comm	PJC	01	4.34%	5/20/2025	11/12/2025	5,875,333	124,667
24070	Thunder Bay Funding	RBC	01	4.43%	6/2/2025	11/20/2025	7,835,080	164,920
24076	US Treasury Notes	MSDLAF	66	4.53%	8/1/2024	11/30/2025	9,706,907	(41,907)
							72,485,039	**679,961**
Current Holdings								
90001	VRS - Wells Fargo OPEB Portfolio	WF	45	0.49%	2/12/2009	6/30/2039	68,578,660	-
90002	SDA - MNTRST - Full Flex SDA	PMA	01	3.83%	9/16/2022		30,000,000	75,750
90003	SDA - BANK OF CHINA SDA	PMA	01	3.90%	7/1/2022		7,036,272	16,887
90005	SDA - Bell Bank SDA	PMA	02	3.85%	7/1/2022		10,215,556	24,517
24056	CP - Natixis NY	OPHM	01	4.20%	3/12/2025	12/5/2025	7,757,226	242,774
24058	CP - MUFG Bank LTD/NY	OPHM	01	4.03%	4/4/2025	12/30/2025	7,765,400	234,600
24067	CP - Nestle Finance	OPHM	01	4.26%	5/20/2025	12/8/2025	5,859,947	140,053
24072	CP - MUFG Bank LTD/NY	MSDLAF	66	4.31%	6/9/2025	2/26/2026	6,432,517	207,483
24073	CP - Natixis NY Branch	MSDLAF	66	4.29%	6/9/2025	2/26/2026	6,433,479	206,521
24074	CP - Credit Agricole CIB NY	MSDLAF	66	4.27%	6/9/2025	2/26/2026	6,434,442	205,558
24077	TS - MSDLAF Term	MSDLAF	66	4.28%	6/9/2025	12/19/2025	18,750,000	422,137
24078	TS - MSDLAF Term	MSDLAF	66	4.24%	6/9/2025	1/30/2026	22,300,000	606,169
26001	CP - MUFG Bank LTD/NY	PJC	01	4.40%	7/31/2025	1/5/2026	5,886,240	113,760
26002	CP - Cabot Trail Funding LLC	MSDLAF	66	3.96%	10/8/2025	3/26/2026	4,907,600	92,400
26003	CP - Barclays US CCP	MSDLAF	66	3.94%	10/8/2025	4/10/2026	4,654,865	95,135
26004	CP - HSBC USA Inc	MSDLAF	66	3.95%	10/8/2025	5/8/2026	4,933,085	116,915
26005	TS - MSDLAF Term	MSDLAF	66	3.77%	10/9/2025	4/30/2026	5,925,000	123,620
26006	TS - MSDLAF Term	MSDLAF	66	3.77%	10/9/2025	5/29/2026	11,385,000	271,640
26007	TS - MSDLAF Term	MSDLAF	66	3.77%	10/9/2025	6/30/2026	16,065,000	431,770
							251,320,291	**3,627,688**

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Meeting Date: **01/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Manual Signature on Checks Over $100,000**

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

Background
Every year, the School Board is asked to authorize a required manual signature on checks of $100,000 or more to comply with School Board Policy 704, Expenditures.

Listed below are the individuals recommended to provide manual signatures for checks of $100,000 or more.

Alternatives
1. Change one or more people listed.
2. Do not approve the recommendation.

Recommendation
Require a manual signature of an administrator listed below, in addition to the facsimile signature of School Board members on checks of $100,000 or more.

School Board Chairperson _____

School Board Treasurer _____

School Board Clerk _____

Superintendent _____
Michael Bolsoni

Director of Finance and Operations _____
Christopher Onyango-Robshaw

Director of Secondary Education _____
Eric Hansen

eSign Electronic Signature

Your Windows® Print Driver Solution to Electronic Signatures

IMPORTANT: Skyward will only accept forms that have been filled out completely. Be sure to include payment information in section 3 below to avoid processing delays.

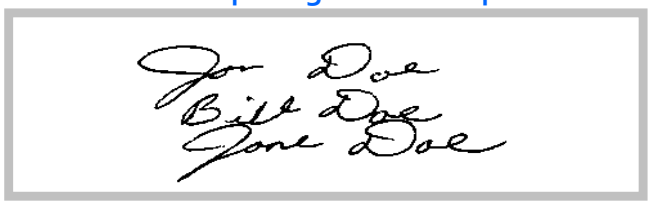
Please allow 5 to 7 business days for processing.

1. Place desired signature(s) inside the yellow box. Sign naturally and use a roller pen. (No markers please.) You may include a title in the signature box (optional). However, all signatures and titles must stay within the yellow box. (Samples below.)

Single Signature Sample



Multiple Signature Sample



2. Please indicate how you would like to use the *eSign*™ signatures within the Skyward Management System™.
Check all that apply.

✓	**Finance Application**	✓	**Student Application**
	Purchase Orders		Transcripts
✓	Payroll Checks		
✓	Account Payable Checks		

3. Please select a Payment Option (The cost is $250 per block regardless of the number of signatures within the block):

☑ Purchase Order # _____ OR: ☐ Enclosed Check # _____

☑ N/A - eSign included with original core purchase ☐ Qmlativ

4. Please complete required district information:

District 196
School District

_____
Authorized Signature

Christopher Onyango-Robshaw, Director of Finance and Operations
Print Name and Title

_____
Date

5. Contact Information: ("Authorized Signature" personnel will receive eSign instructions if no contact is provided.)

☑ We are hosted by ISCorp. ☐ We are hosted locally. ☐ We are hosted other: _____

Please send eSign file instructions to the following contact: Tom Voigt

6. Submit your Request: Return this form to the Skyward Sales Administration Department, ATTN: Sales Processing.

To expedite handling, please email the form directly to SalesProcessing@Skyward.com.
Alternatively, the form may be mailed to our Skyward World Headquarters address listed below.

Skyward, Inc. 2601 Skyward Dr · Stevens Point, WI 54482 · 800-236-7274 · www.Skyward.com

Form updated January 2023

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Meeting Date: **1/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Annual Financial Audit 2024-25 Audit – Federal Single Audit Report and Executive Summary**

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

Background
On Nov. 10, 2025, Jamie Fay, the district's audit partner at Eide Bailly, presented the District's 2024-25 annual financial audit report, which the Board subsequently approved. At that time, the federal single audit was mostly complete; however, the final report remained pending until the federal government released the updated and final compliance supplement, which is the official guidebook for testing federal programs.

Eide Bailly received the supplement in late November and officially issued the 2024-25 Federal Awards Report on Dec. 17, 2025. This final report contains an unmodified opinion with no material audit findings. For your reference, tonight's packet includes the finalized Federal Awards Report, the finalized Audit Executive Summary, and the full 2024-25 Annual Comprehensive Financial Report.

Alternatives
Do not approve the audit reports.

Recommendation
Approve the updated 2024-25 executive summary and federal single audit reports.

Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 1

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 3

Schedule of Expenditures of Federal Awards 7

Notes to Schedule of Expenditures of Federal Awards 8

Schedule of Findings and Questioned Costs 9

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the School Board of
Independent School District No. 196
Rosemount-Apple Valley-Eagan Public School
Rosemount, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards),* the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rosemount-Apple Valley-Eagan ISD 196 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 5, 2025.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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



Mankato, Minnesota
November 5, 2025

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the School Board of
Independent School District No. 196
Rosemount-Apple Valley-Eagan Public School
Rosemount, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Rosemount-Apple Valley-Eagan ISD 196's ("the District's") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 5, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Eide Bailly LLP

Mankato, Minnesota
December 17, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures		
Department of Agriculture					
Passed through Minnesota Department of Education					
Child Nutrition Cluster					
Non-Cash Assistance (Commodities):					
National School Lunch Program	10.555	0196-01-000 FIN 473	$ 1,429,754		
Cash Assistance:					
School Breakfast Program	10.553	0196-01-000 FIN 705	1,484,346		
National School Lunch Program	10.555	0196-01-000 FIN 701	5,941,707		
Summer Food Service Program for Children	10.559	0196-01-000 FIN 709	156,429		
Total Child Nutrition Cluster				$ 9,012,236	
Farm to School Grant	10.185	0196-01-000 FIN 401		37,213	
State Administrative Expenses for Child Nutrition	10.560	0196-01-000 FIN 174		25,215	
Total Department of Agriculture					$ 9,074,664
Department of Education					
Passed through Minnesota Department of Education					
Title I Grants to Local Educational Agencies	84.010	0196-01-000 FIN 401		1,235,962	
Supporting Effection Instruction State Grants	84.367	0196-01-000 FIN 414		525,313	
English Language Acquisition State Grants	84.365	0196-01-000 FIN 417		361,676	
Adult Education - Basic Grants to States	84.002	0196-01-000 FIN 438		109,325	
Education for Homeless Children and Youth	84.196A	0196-01-000 FIN 868		13,343	
Carl Perkins - CTE Grant	84.048	0196-01-000 FIN 428	353,210		
Carl Perkins - Reserve Grant	84.048	0196-01-000 FIN 475	38,962		
Total 84.048				392,172	
COVID-19 Education Stabilization Fund	84.425U	0196-01-000 FIN 160	258,007		
COVID-19 Education Stabilization Fund	84.425U	0196-01-000 FIN 169	228,405		
Total 84.425				486,412	
Special Education - Grants for Infants and Families	84.181	0196-01-000 FIN 422		125,777	
Special Education Cluster					
Special Education Grants to States	84.027	0196-01-000 FIN 419	6,678,511		
Special Education Preschool Grants	84.173	0196-01-000 FIN 420	232,166		
Direct					
Special Education Grants to States	84.027A	N/A	1,060		
Total Special Education Cluster				6,911,737	
Direct					
Indian Education Grants to Local Educational Agencies	84.060	N/A		86,522	
Assistance for Arts Education Program	84.351	N/A		40,280	
NED Grant	84.323A	N/A		19,059	
ABTI Grant	84.424	N/A		45,776	
Total Department of Education					10,353,354
Total Federal Financial Assistance					$ 19,428,018

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2025. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or fund balance, or cash flows of the District.

Note B – Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note C – Indirect Cost Rate

The District has not elected to use the 10% de minimis cost rate.

Note D – Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2025, the District had food commodities totaling $146,894 in inventory.

Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance 2 CFR 200.516	No

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing
Title I	84.010
Child Nutrition Cluster	10.553, 10.555, 10.559

Dollar threshold used to distinguish between type A and type B programs	$	750,000
Auditee qualified as low-risk auditee?	Yes	

Section II – Financial Statement Findings

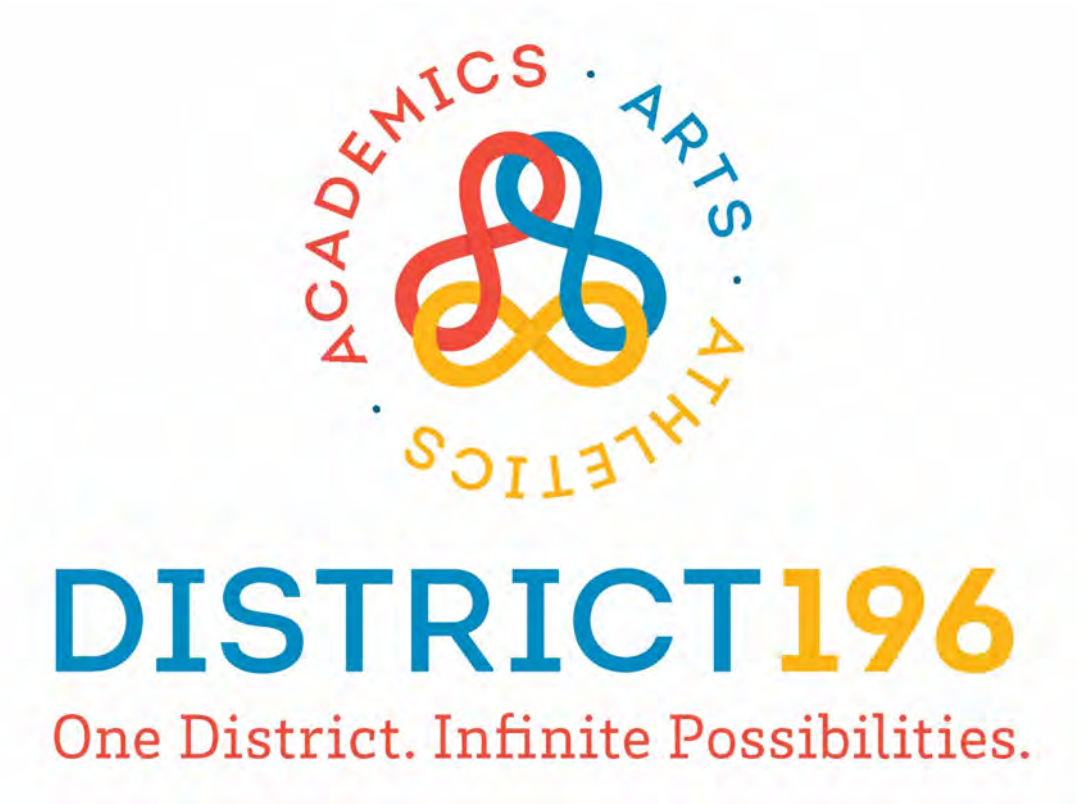
None noted

Section III – Federal Award Findings and Questioned Costs

None noted

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year ending June 30th, 2025



Rosemount-Apple Valley-Eagan Public Schools
Rosemount, Minnesota

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

INDEPENDENT SCHOOL DISTRICT NO. 196
November 5, 2025
ROSEMOUNT, MINNESOTA

YEAR ENDED JUNE 30, 2025

PREPARED BY THE FINANCE DEPARTMENT

CHRISTOPHER P. ONYANGO-ROBSHAW
DIRECTOR OF FINANCE AND OPERATIONS

DANIEL DUCHENE
COORDINATOR OF FINANCE

SETH MADER
CONTROLLER


DISTRICT 196 · DISTRICT 196 ·

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DISTRICT 196 · DISTRICT 196 ·

Introductory Section
June 30, 2025
Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 · DISTRICT 196 ·

November 5, 2025

To: Citizens of the School District
Board of Education
Employees of the School District

INTRODUCTION

The District 196 finance administration team is submitting the Annual Comprehensive Financial Report (ACFR) of Independent School District No. 196, Rosemount – Apple Valley – Eagan (the District) for the fiscal year ended June 30, 2025. This report fairly presents the District's financial position and results of operations and cash flows in accordance with accounting principles generally accepted in the United States of America. The District's administration accepts total responsibility for the accuracy, completeness, and fairness in presentation.

The District's financial statements have been audited by Eide Bailly LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance the financial statements of the District for the fiscal year ended June 30, 2025, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2025, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditors' report is presented as the first component of the financial section of this report.

In addition to the independent audit of the District's financial statements, the District is required to undergo an annual Single Audit in conformity with the provisions of the Federal Single Audit Act Amendments of 1996 and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The District is also required to undergo an annual Minnesota State legal compliance audit under Minnesota Statutes § 6.65. The standards governing Single Audit engagements require the independent auditor to report on not only the fair presentation of the financial statements, but also the District's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the District's separately issued "Schedule of Expenditures of Federal Awards and Other Required Reports."

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

REPORT FORMAT

The ACFR is presented in three sections:

- **Introductory Section** – The introductory section contains this transmittal letter, an organizational chart, a list of School Board members and the Superintendent's Cabinet members, a map of the District, and a copy of the Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting for the District's 2023-24 ACFR.

- **Financial Section** – The financial section begins with the independent auditors' report. This section includes the MD&A; basic financial statements; required supplementary information; and combining and individual fund statements and schedules presented as supplementary information.

- **Statistical Section** – The statistical section, which is not audited, includes selected financial, demographic, and economic data, generally presented on a multi-year comparative basis.

REPORTING ENTITY AND ITS SERVICES

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

The District was incorporated in 1950 and serves a portion of 10 suburban communities within Dakota County located on the southeastern edge of the Minneapolis/St. Paul metropolitan area. The District encompasses all or part of the communities of Apple Valley, Burnsville, Coates, Eagan, Empire Township, Farmington, Inver Grove Heights, Lakeville, Rosemount, and Vermillion Township.

Programs and Services

The District provides a full range of public education services appropriate to grade levels ranging from pre-Kindergarten through Grade 12 and a transition program servicing young adults with disabilities. These include regular and enriched academic education, special education for exceptional children, and career/vocational education. Food service and transportation are provided as supporting programs. The District's community education program includes early childhood family education and adult basic education programs, and a myriad of classes for lifelong learning experiences for children and adults.

Student Enrollment

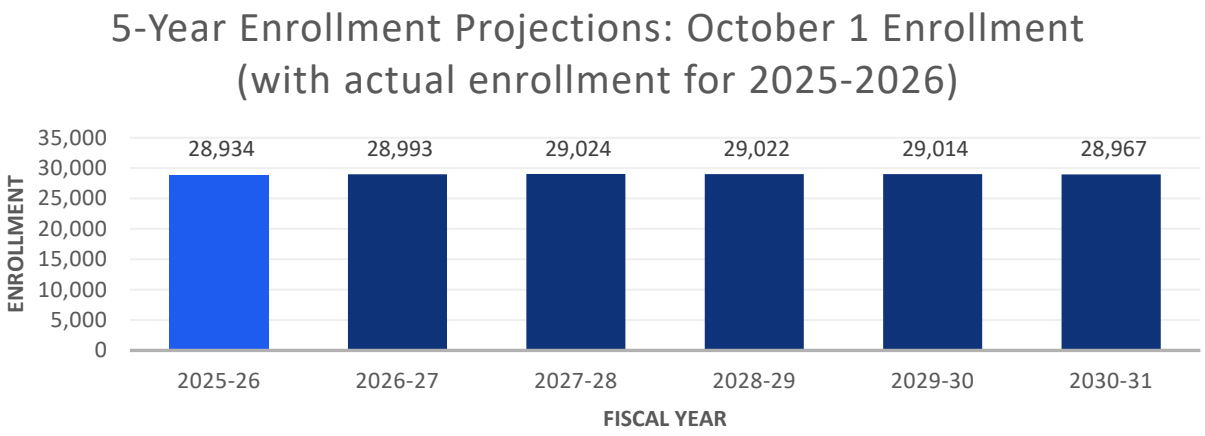
The District had an average daily membership of 28,522 in 2024-25 from a population of approximately 165,000 people residing in a 110 square mile area. In terms of the number of students, the District is Minnesota's third largest school district.

The District has a diverse population of students with a variety of needs. For the 2024-25 school year (based on the October 1, 2024 enrollment report), 55.2% of students were Caucasian, 14.8% of the District's student population were African American, students of Asian descent comprised 7.7%, Hispanic students totaled 12.7%, .36% were American Indian, while other races accounted for approximately 8%.

In 2024-25, 25.9% of our students qualified to receive free or reduced-price meals; this compared to a fall 2024 Minnesota average of 40.3%.

The District enrollment is projected to remain stable over the next five years.

The table below displays the most recent enrollment projections for the District's October 1 enrollment count. The school board reviewed these projections in November 2025.



District Schools and Facilities

During the 2024-25 school year, the District operated 38 school buildings: 19 elementary schools, six middle schools, four comprehensive high schools, an optional high school for grades 11-12, an alternative high school, a school for students with special needs, and three learning centers. The district has three facilities for support staff. The district will open Emerald Trail Elementary school beginning in the 2025-26 school year.

The average age of the District's facilities is 38 years; the District qualifies for Long Term Facilities Maintenance funding and has been able to keep up with routine repairs, maintenance, and other major improvements.

LOCAL ECONOMIC CONDITION AND OUTLOOK

According to the Minnesota Department of Management and Budget, the forecasted GDP growth for 2025 was projected at 2.0% in the released October report, which was 0.3% lower than the projected 2025 GDP growth of 2.3% in the state's February outlook. Generally, growth is expected to increase slightly moving into 2026 with a forecasted GDP growth of 2.2%.

According to the October 2025 economic update, unemployment across the U.S. in August was at 4.3%, up from 4.2% in July. The unemployment rate is higher than the pre-pandemic level of 3.5% reported in February 2020. The demand for labor is trending downward, as is the total labor force. The August 2025 number of Americans unemployed rose to 7.4 million, an increase of 313,000 from August 2024.

The state's October 2025 budget forecast indicated the state of Minnesota received $914 million more in actual revenue than projected in the February 2025 budget outlook report for the 2024-25 fiscal year. The 2.9% increase over projections is attributable to higher than anticipated income from income taxes and other revenues.

The state of Minnesota assumes major responsibility for funding public education. Following the passage of the 2019 operating referendum, District 196 receives approximately 25% of our General Fund revenues locally from property taxes, 70% from state aids, with the remaining 5% from federal aids and other revenue sources. All COVID-19 federal funding programs have expired and federal funding has returned to pre-pandemic levels.

Reliance on the state for the majority of its operating revenues places the District in the position of being dependent on state-wide economic conditions that drive state tax collections. The 2017 Legislature has provided some increase to the basic general education formula allowance and other categorical funding for the 2024-25 school year. This funding level was again increased by the 2023 legislature for the coming biennium. Across the state, school boards and administrators continue to adjust instructional and related services delivery in an effort to maintain adequate programing buffeted by funding imbalances. The 2% formula allowance increase has not kept pace with general inflations and rising cost of providing quality education to all our students. This increase was raised to 4% in fiscal year 2023-24, but returned to the 2% increase level for the 2024-25 fiscal year. The District will continue to respond to this challenge by curtailing expenditures when possible and is committed to engage staff and community members in future budget discussions and to consider other options for increasing revenues and containing growth.

DISTRICT MISSION AND STRATEGIC PLAN

In spring 2023, the District convened a task force to develop a strategic roadmap for education that will guide our district into the future. District staff, board members, students, and community members met together to acknowledge stakeholder interests and priorities. The group discussed district enrollment and demographics, school finance, equity, teaching and learning, community and partnerships, educational trends, and innovation. These planning meetings, led by a third-party facilitator, were followed by planning meetings where the task force members developed a revised mission statement for the District, a District vision, core values and strategic priorities for the future. The School Board approved the plan in June 2023. A brief summary of the plan is listed below.

Mission Statement: *Educating, developing, and inspiring our students for lifelong success*.

Vision: ***What we Intend to Create***
District 196 provides the experiences that our students, families and employees desire by:

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

Core Values: ***Drivers of Our Words and Actions***

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

Strategic Priorities: ***Focus of Our Continuous Improvement***

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

STUDENT ASSESSMENT AND TESTING

The District uses a variety of state and national tests to measure student achievement, determine student ability, and evaluate curriculum.

Minnesota Comprehensive Assessments (MCAs)

According to the results of the Standards-Based Accountability Assessments released by the Minnesota Department of Education in August 2025, the percentage of the District's students who scored proficient on the state reading and math tests exceeded the state-wide averages for all grades tested in the spring of 2025.

The Standards-Based Accountability Assessments include the MCAs and the Minnesota Test of Academic Skills (MTAS) for students receiving special education services who qualify. The Minnesota Academic Standards in Science were revised in 2019 and fully implemented in the 2024–25 school year. The Science MCA-IV and Alternate MCA (formerly MCA-III/MTAS), aligned to the revised standards, were first administered in Spring 2025. Due to changes in both the standards and assessments, results from the Science MCA-IV/Alt MCA are not comparable to those from the previous Science MCA-III/MTAS.

Tests are given annually in reading (Grades 3–8 and 10) and math (Grades 3–8 and 11). More than 14,850 district students took the assessments last spring.

The MCAs and MTAS measure student performance on the Minnesota Academic Standards, which define what students should know and be able to do in a particular grade. Students earn a score that falls into one of four achievement levels: 1) does not meet the standards; 2) partially meets the standards; 3) meets the standards, and 4) exceeds the standards. Students who meet or exceed the standards are considered to be proficient in the subject areas.

American College Test (ACT)

In 2024-25, the District's high school students continued to score higher than the state and national average composite scores on the ACT college-entrance exam.

The ACT average composite score for the District's students in 2025 was 20.9 points out of a possible score of 36. The District average decreased slightly from the year before and is 1.5 points higher than the national average of 19.4 points and 0.3 points higher than the state average of 20.6 points.

The ACT is the primary admissions test for students attending college in the Midwest; the Scholastic Aptitude Test is the primary test for colleges located in the eastern and western states.

Advanced Placement (AP)

In August 2025, 976 of the District's high school students were recognized as AP Scholars by the College Board for earning a score of 3 or higher (on a scale of 1 to 5) on at least three or more exams. An AP exam score of 3 or higher earns credit at many of the nation's colleges and universities.

National Merit Scholars

In 2024-25, 11 of the District's high school seniors were named National Merit Scholarship semifinalists (top 1% of seniors nation-wide); another 17 students were named commended students (top 5%).

ACHIEVEMENTS AND AWARDS

National Speech and Debate Association – School of Excellence in Speech: Eagan High School and Eastview High School

In 2024-25, District 196 was well-represented at the National tournament, with students earning national honors. Students advanced deep into elimination rounds, with two district students finishing as runners-up and one as National Champion.

FINANCIAL AND BUDGETARY CONTROL

The management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from theft, misuse, or losses and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America and Minnesota Uniform Financial Accounting and Reporting Standards.

The internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived, and 2) the valuation of the costs and benefits requires estimates and judgments by management.

In addition, the District has also adopted the following policies to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School Board:

- **Fund Balance Policy** – Requires the District to maintain an operating fund balance of 5% of the expenditure budget.

- **Budget Policy** – Establishes a guideline for allocation of district resources.

- **Personnel Staffing Guidelines** – Personnel costs represent over 85% of General Fund expenditures. These guidelines, which set the staffing allocation for every allocated position in the District, are updated each February by the administration and the School Board.

The District's budget process is based, first, on development of a budget projection model that attempts to project resources and expenses over a multiple year period. The budget projection is used by the School Board and the administration to determine budget parameters and staffing guidelines. Second, the budget, adopted in June, is based on the personnel staffing guidelines and building allocations approved by the School Board in February of the preceding budget year. School and department administrators develop expenditure plans in accordance with School Board-approved budget parameters. The School Board resolution adopting the budget in June also includes a provision directing the administration to update the budget in October. This final budget reflects the District's actual enrollment count on October 1, the actual staff hired, and other dynamics such as employee contract settlements and legislative changes not included in the preliminary budget process.

The level of budgetary control is at the fund level. However, in the General Fund; operating, special education, pupil transportation, capital expenditure, and quality compensation are maintained as separate internal accounts for budgeting purposes. The District also maintains an encumbrance accounting system as one method of maintaining budgetary control. Encumbered amounts lapse at year-end. However, outstanding encumbrances generally are re-appropriated as part of the following year's budget.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

CERTIFICATE OF EXCELLENCE

This report will be submitted to the ASBO International for consideration for the Certificate of Excellence in Financial Reporting.

The District received the Certificate of Excellence in Financial Reporting from ASBO International for excellence in the preparation and issuance of the District's ACFR for the year ended June 30, 2024. It is the 22nd consecutive year the District has received the award, which was earned by fewer than 10% of all school districts in the state.

The District expects to continue to earn the recognition that accompanies national standards of accuracy and thoroughness of the Certificate of Excellence program.

MERITORIOUS BUDGET AWARD

The District's Finance Department has received the ASBO International Meritorious Budget Award (MBA) for the 2025-26 preliminary budget.

The MBA program promotes and recognizes excellence in school budget presentation. The award is awarded to school districts that have met or exceeded the program's stringent criteria, following a rigorous review by professional auditors. The district has received this award over the past 10 fiscal years.

FINANCIAL PROSPECTS FOR FUTURE YEARS

With the exception of the voter-approved operating referendum, building bond referendum, and the capital projects levy, the District is dependent primarily on the state of Minnesota for its revenue authority.

The table below summarizes the per pupil unit funding amounts and percentage change over the past five school years:

School Year	Formula Allowance	Percentage Change
2020-21	$6,567	2.00%
2021-22	$6,728	2.45%
2022-23	$6,863	2.00%
2023-24	$7,138	4.00%
2024-25	$7,281	2.00%

The District appreciates and welcomes the additional funding to meet the growing needs of today's learners. The District continues to engage parents, staff, the business community, and legislative members to proactively find ways to align resources with areas of greatest need within our community. The most recently approved operating levy helps the district address class size and mental health needs, among other areas of need.

MAJOR INITIATIVES

Facility Improvements

On May 9, 2023, district voters approved two new building bond referendum questions for $493 million in capital improvements. Referendum question 1 provided the District with $374 million in bonding authority to make safety and security improvements at all schools, a new elementary school, a new Rosemount Middle School and repurposing the current school, additions to Scott Highlands Middle School and Dakota Ridge School, finish renovation of Rosemount High School with an addition, renovation of Transition Plus, science lab and performance space improvements at secondary schools.

The referendum questions also include $119 million to provide an activity center addition at each of the district's four comprehensive high schools.

Operating Referendum

On November 5, 2019, district voters approved an operating referendum question for the district. The referendum question revoked and replaced the previous authority and provided $19 million in additional levy authority beginning in the fiscal year 2020-21. These funds have been used to reverse the reductions of previous years and provide additional support for areas of great need including mental health support and after school activity buses, which allow more students to participate in enrichment activities beyond the school day.

ACKNOWLEDGMENTS

The preparation of this ACFR in a timely manner would not be possible without the assistance of the entire Finance Department staff. We would like to particularly thank our Coordinator of Finance, Daniel Duchene; finance department supervisors and staff for their work.

Sincerely,



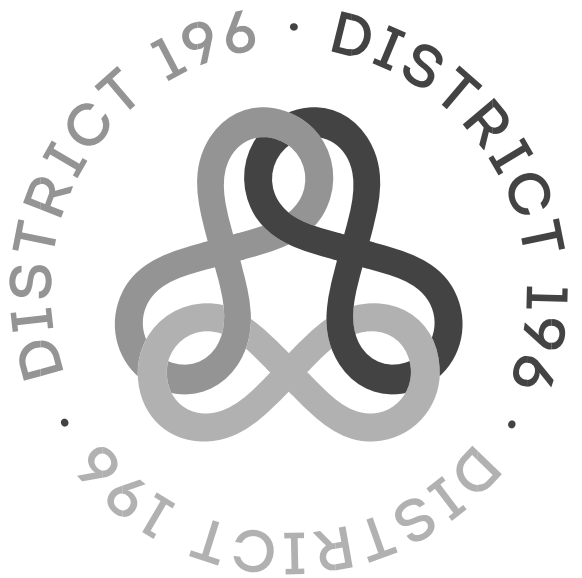
Christopher Onyango-Robshaw
Director of Finance & Operations



Danny DuChene
Coordinator of Finance



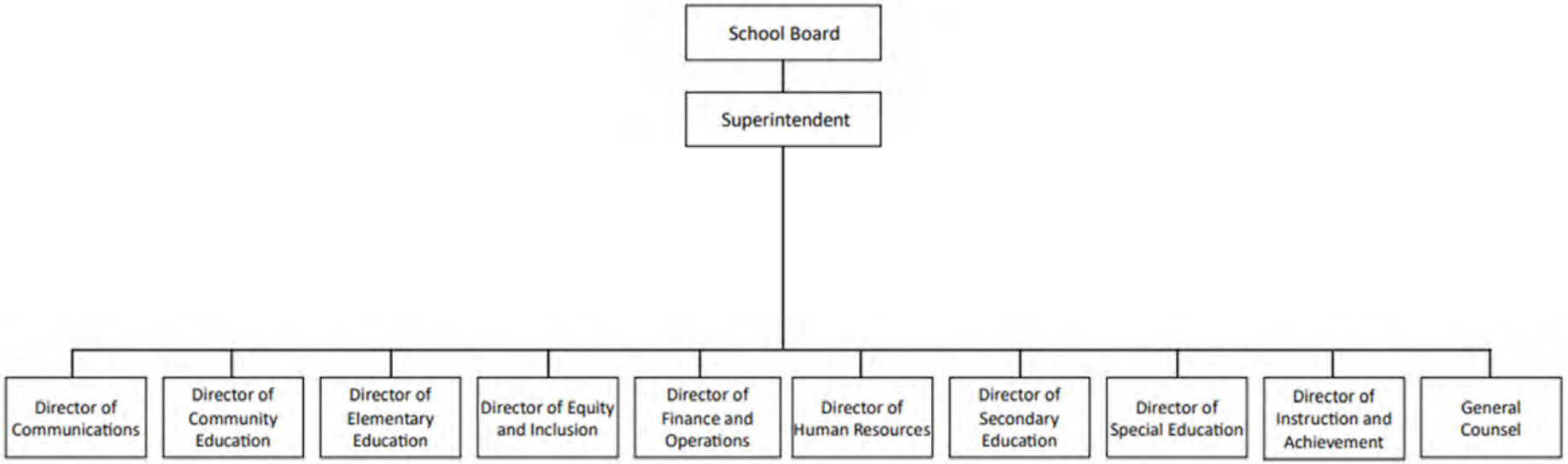
Seth Mader
Controller


DISTRICT 196 · DISTRICT 196 ·
· DISTRICT 196 ·

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

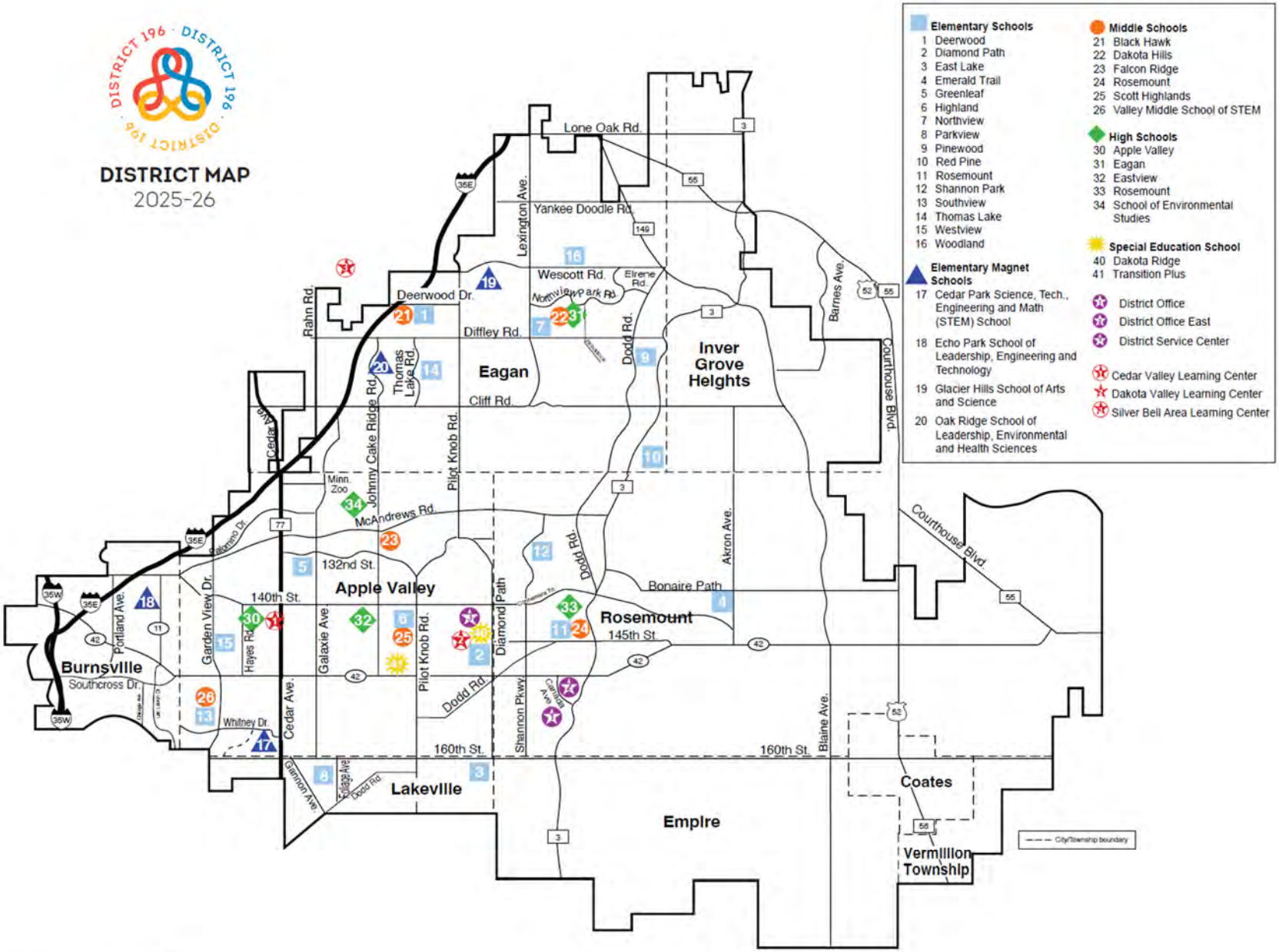
Series Number **301.4.5AR** Adopted **October 1989** Revised **August 2024**

Title **Organization Chart**



Name	Position	Term Expires
School Board		
Cory Johnson	Chairperson	2028
Anna Williams	Vice Chairperson	2028
Sakawdin Mohamed	Clerk	2026
Leah Gardner	Treasurer	2026
Robin Cerio	Director	2026
Catherine Diamond	Director	2026
Jackie Magnuson	Director	2028
Superintendent's Cabinet		
Michael Bolsoni	Superintendent	
Khia Bruse	Director of Community Education	
Jill Coyle	General Counsel	
Janet Fimmen	Director of Special Education	
Eric Hansen	Director of Secondary Education	
Rachel Hughes	Director of Instruction and Achievement	
Virgil Jones	Director of Equity and Inclusion	
Joel Milteer	Director of Human Resources	
Christopher Onyango-Robshaw	Director of Finance and Operations	
Jeremy Sorenson	Director of Elementary Education	
Janet Swiecichowski	Director of Communications	

DISTRICT MAP
2025-26



Communications/maps/25 District Map.pdf
District 196 Graphics/5-25

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

The Certificate of Excellence in Financial Reporting is presented to

Independent School District 196

for its Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024.

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

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

Ryan S. Stechschulte

Ryan S. Stechschulte
President

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


DISTRICT 196 · DISTRICT 196 ·

Financial Section
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

Independent Auditor's Report

The School Board of
Rosemount-Apple Valley-Eagan ISD 196
Rosemount, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rosemount-Apple Valley-Eagan ISD 196 ("the District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Rosemount-Apple Valley-Eagan ISD 196, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund, food service fund, and community service fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Adoption of New Accounting Standard

As discussed in Notes 1 and 14 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2024 to restate beginning net position. Our opinions are not modified with respect to this matter.

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111 S. 2nd St., Ste. 300 • Mankato, MN 56001-5803 • T 507.387.6031 • F 507.387.6436 • EOE

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The general fund schedule of changes in UFARS fund balances, combining and individual fund schedules, and the Uniform Financial Accounting and Reporting Standards Compliance Table are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the general fund schedule of changes in UFARS fund balances, combining and individual fund schedules, and the Uniform Financial Accounting and Reporting Standards Compliance Table are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Report on Summarized Comparative Information

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the District's 2024 financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated October 31, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

The combining and individual fund financial statements for the year ended June 30, 2024, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2024 financial statements. The information was subjected to the audit procedures applied in the audit of the 2024 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2024.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65, we have also issued a report dated November 5, 2025, on our consideration of the District's compliance with aspects of the provisions of the Minnesota Legal Compliance Audit Guide for School Districts. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not directed primarily toward obtaining knowledge of noncompliance. That report is an integral part of procedures performed in accordance with Office of the State Auditor's Minnesota Legal Compliance Audit Guide for School Districts in considering the District's compliance with certain regulatory requirements pursuant to Minn. Stat. §6.65.

Eide Bailly LLP

Mankato, Minnesota
November 5, 2025

Management's Discussion and Analysis
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

This section of Rosemount-Apple Valley-Eagan ISD 196's Annual Comprehensive Financial Report (ACFR) presents the management's discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2025. Please read it in conjunction with the District's financial statements, which immediately follow this letter. The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Government Accounting Standard Board's (GASB) Statement No. 34 - Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments.

FINANCIAL HIGHLIGHTS

For the year ended June 30, 2025, the District showed an increase in total net position of $47.3 million. Many factors contributed to this change. A few key financial highlights from the District's basic financial statements for the 2024-2025 fiscal year are listed below:

- The assets and deferred outflows of resources of the District exceed its liabilities and deferred inflows of resources at the close of the 2024-2025 fiscal year by $70.6 million. This amount includes a net investment in capital assets of $233.8 million, $256.0 million net position restricted for specific uses, and a negative unrestricted net position of $419.2 million.

- The District's total net position increased by $47.3 million in the current year. Restricted net position decreased by $81.8 million. The unrestricted portion of the District's net position increased $51.9 million. A more detailed analysis of these changes can be found later in this document.

- As of June 30, 2025, the District's governmental funds reported combined ending fund balances of $360.0 million, a net decrease of $76.1 million in comparison with the prior year. Approximately 21.2% of the total fund balance amount, or $76.2 million, is unassigned.

- At the close of the 2024-2025 fiscal year, unassigned fund balance for the General Fund was $76.2 million, or 14.9%, of total General Fund expenditures.

- The District's long-term liabilities decreased by $102.6 million, or 12.4%, during the current fiscal year. This was largely due to decreases in the District's proportionate share of two statewide pension plan liabilities.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts: Independent Auditors' Report, Required Supplementary Information which includes MD&A (this section), basic financial statements, single and supplementary information. The basic financial statements include several statements that present different views of the District:

- The *government-wide financial statements,* including the *Statement of Net Position* and the *Statement of Activities,* provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
- *Governmental funds statements* tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
- *Proprietary funds statements* offer short- and long-term financial information about the activities the District operates like businesses.
- *Fiduciary funds statements* provide information about the financial relationships in which the District acts solely as a trustee or custodian for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

Government-Wide Statements

The government-wide statements report information about the District accounting methods similar to those used by private-sector companies. The statement of net position includes all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

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

In the government-wide financial statements the District's activities are shown in one category:

- *Governmental Activities* – Most of the District's basic services are included here, such as regular and special education, transportation, administration, food services, and community education. Property taxes and state aids finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds – focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on programs:

- Some funds are required by state law and by bond covenants.
- The District may establish other funds to control and manage money for specific purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The District has three kinds of funds:

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

- *Proprietary Fund* – The District maintains one type of proprietary fund. The Internal Service Funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses its Internal Service Funds to account for its dental and health self-insurance programs as well as contributions and benefit payments for the District's severance benefits. These services have been included within the governmental activities in the government-wide financial statements.

- *Fiduciary Funds* – The District is the trustee, or *fiduciary*, for assets that belong to others. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the government-wide financial and governmental fund statements because the District cannot use these assets to finance its operations.

Figure 1 depicts how the various parts of this ACFR are arranged and their relationship to one another:

Figure 1
Organization of
Annual Comprehensive Financial Report

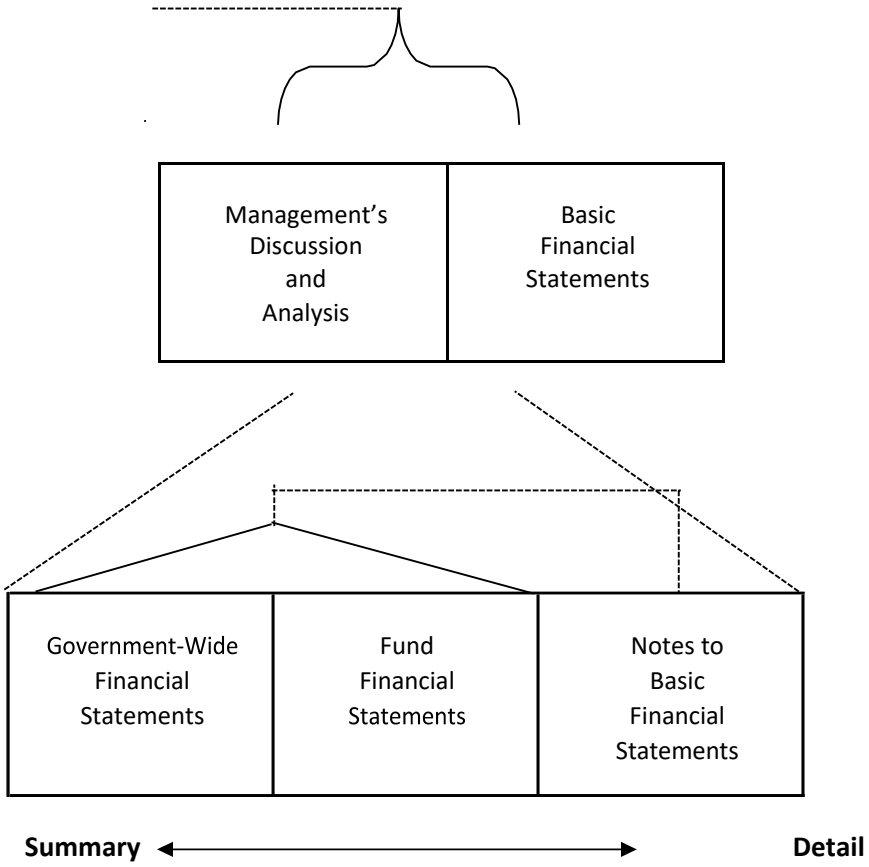


Figure 2, at the top of the next page, summarizes the major features of the District's financial statements, including portions of the District's activities covered and the types of information they contain. The remainder of this overview section of the MD&A highlights the structure and contents of each of the statements.

Figure 2, below, summarizes the major features of the District's financial statements, including portions of the District's activities covered and the types of information they contain.

Figure 2
Major Features of the Government-Wide and Fund Financial Statements

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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's financial position is the product of many factors. As indicated earlier, net position may serve over time as a useful indicator of the District's financial position. The reader needs to understand that the determination of net position includes significant assumptions and estimates, such as current and accumulated depreciation amounts. A conservative versus liberal approach to depreciation estimates, as well as capitalization policies, may produce a significant difference in the calculation of the District's net investment in capital assets.

The District's *combined* net position was $70.6 million on June 30, 2025 (see Table A-1).

The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources on June 30, 2025 increasing the District's net position to a total of $70.6 million. The District had $256.0 million of net position that was available to meet its ongoing obligations but restricted for specific uses.

Table A-1
Statement of Net Position
June 30, 2025 and 2024

	2025	2024*
Assets		
Current assets	$ 638,268,340	$ 696,013,824
Capital assets	432,163,640	333,074,360
Total assets	1,070,431,980	1,029,088,184
Deferred Outflows of Resources	75,070,240	89,429,235
Liabilities		
Other liabilities	106,006,117	85,222,429
Long-term liabilities	724,786,928	781,343,773
Total liabilities	830,793,045	866,566,202
Deferred Inflows of Resources	244,101,484	182,547,328
Net Position		
Net investment in capital assets	233,753,554	202,708,540
Restricted for specific purposes	256,048,644	337,802,321
Unrestricted	(419,194,507)	(471,106,972)
Total net position	$ 70,607,691	$ 69,403,889

* Effective July 1, 2024, the District adopted provisions of GASB Statement No. 101, *Compensated Absences*. As a result of this change in accounting principle, it was not appropriate for the District to restate prior-period information for earlier periods than those presented in the basic financial statements. Therefore, information for the year ended June 30, 2024, was not restated. See Note 14 to the financial statements for further information on the change in accounting principle.

Changes in Net Position

In Table A-2, Change in Net Position, operations are reported on a governmental-wide basis with no reference to funds.

Table A-2
Statement of Activities
Years Ended June 30, 2025 and 2024

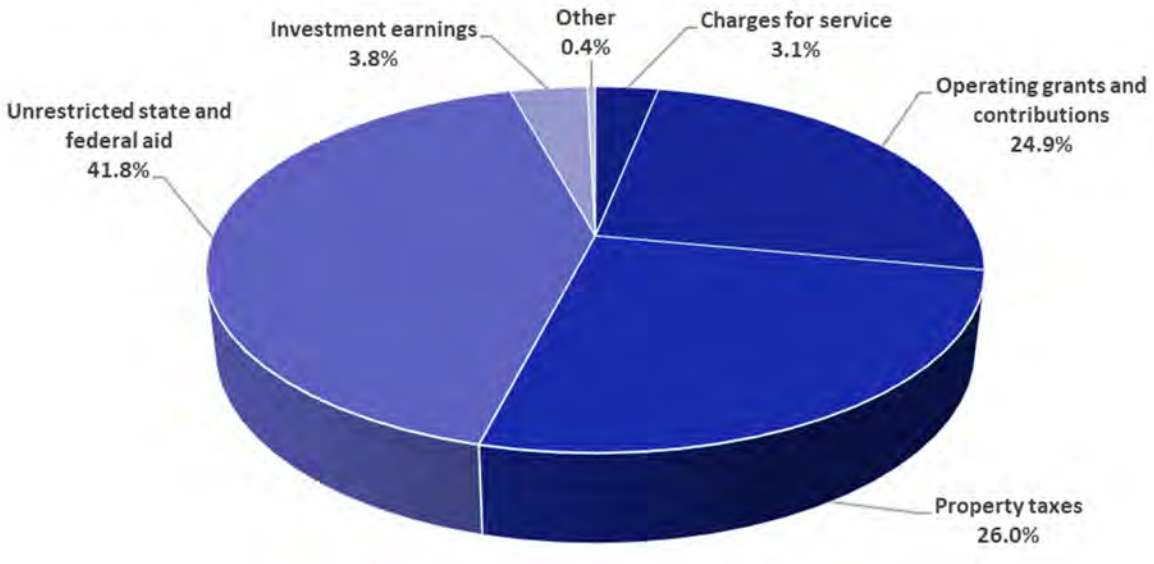
	2025	2024*
Revenues		
Program revenues		
Charges for service	$ 18,783,586	$ 15,184,322
Operating grants and contributions	149,204,559	140,878,845
General		
Property taxes	155,999,636	132,645,241
Unrestricted state and federal aid	250,477,364	257,853,813
Investment earnings	23,053,687	20,271,557
Other	2,369,273	3,873,188
Total revenues	599,888,105	570,706,966
Expenses		
Administration	15,803,392	13,886,755
District support services	15,992,147	26,679,478
Regular instruction	225,820,745	202,652,658
Vocational instruction	6,151,452	6,068,702
Special education instruction	105,677,067	96,693,929
Community education and services	10,908,554	11,179,805
Instructional support services	27,895,638	20,070,485
Pupil support services	42,498,347	42,764,400
Sites and buildings	47,677,896	57,276,144
Fiscal and other fixed-cost programs	1,823,914	1,760,694
Food Service	20,680,946	20,567,263
Interest and fiscal charges on long-term liabilities	31,665,291	12,844,463
Total expenses	552,595,389	512,444,776
Change in Net Position	47,292,716	58,262,190
Net Position - Beginning, 2025 as restated	23,314,975	11,141,699
Net Position - Ending	$ 70,607,691	$ 69,403,889

* Effective July 1, 2024, the District adopted provisions of GASB Statement No. 101, *Compensated Absences*. As a result of this change in accounting principle, it was not appropriate for the District to restate prior-period information for earlier periods than those presented in the basic financial statements. Therefore, information for the year ended June 30, 2024, was not restated. See Note 14 to the financial statements for further information on the change in accounting principle.

The District's total revenues in governmental activities were $599.9 million for the year ended June 30, 2025, an increase of $29.2 million (5.1%) from 2023-2024 actual revenues of $570.7 million.

For 2024-2025, property taxes and general state and federal aids accounted for 67.8% of total revenue for the year. Approximately 24.9% of the District's revenue came from operating and capital grants. Fees and charges for services accounted for 3.1% of the total revenue, while the remaining 4.2% came from other general revenue, including investment income. The distribution of revenue sources is included in Figure 3 below.

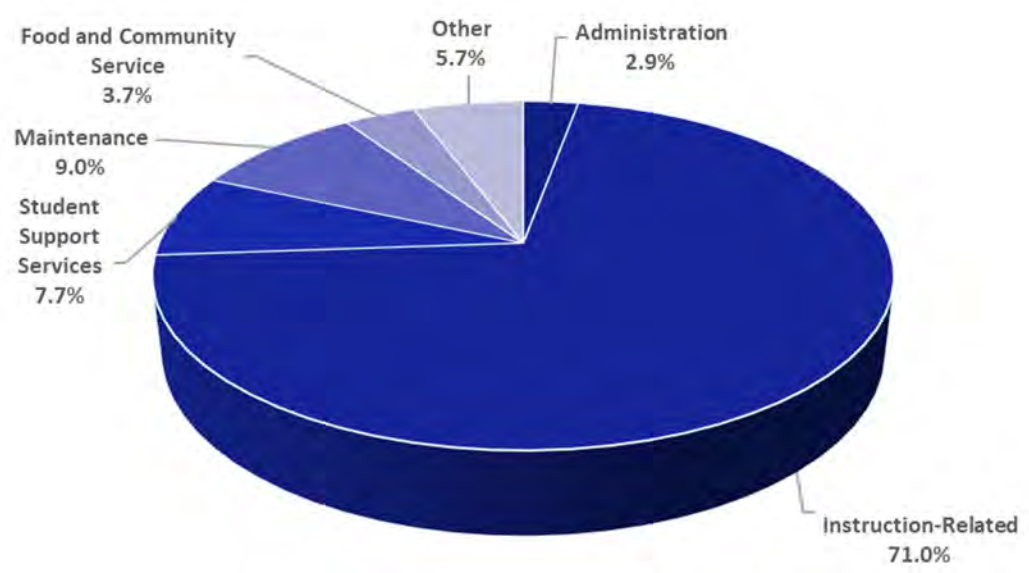
Figure 3
Sources of District's Revenues for Fiscal Year 2025



For 2024-2025, the cost of all governmental programs and services was $552.6 million. This was an increase of $40.1 million (7.8%) from the 2023-2024 total cost of $512.4 million.

As in past years, the bulk of the District's resources (71.1%) were directed to providing instructional services to our students enrolled in regular education, special education, and vocational education programs (including instructional and pupil support). The administrative activities of the District accounted for 2.9% of total costs for the year. Total revenues exceeded expenses, increasing the District's net position by $47.3 million.

Figure 4
District Expenditures for Fiscal Year 2025



The cost of all *governmental* activities for 2024-2025 was $552.6 million. Of this amount, $168.0 million was supported by "charges for services, operating grants, or capital grants" received by the schools.

- A majority of the District's costs were paid for by state taxpayers based on the statewide education aid formula and property taxes paid by district taxpayers.
- The federal and state governments, and other local sources, subsidized certain programs with grants and contributions totaling $149.2 million, or 27.0%, of the total costs for 2024-2025. In addition, state and local sources subsidized general district operations with grants and contributions of $251.6 million, or 45.5%, of the total costs for 2024-2025.
- About 3.4%, or $18.8 million, of costs were paid by the users of the District's programs.
- Finally, $25.4 million of the district revenue came from investment earnings and other general revenue.

Table A-3
Program Expenses and Net Cost of Services

	Total Cost of Services		Percentage	Net Cost of Services		Percentage
	2025	2024	Change	2025	2024	Change
Administration	$ 15,803,392	$ 13,886,755	13.80%	$ 15,801,948	$ 13,885,560	13.80%
District Support Services	15,992,147	26,679,478	-40.06%	15,710,854	26,352,305	-40.38%
Regular Instruction	225,820,745	202,652,658	11.43%	202,605,159	182,249,372	11.17%
Vocational Instruction	6,151,452	6,068,702	1.36%	4,327,823	4,477,366	-3.34%
Special Education Instruction	105,677,067	96,693,929	9.29%	28,714,316	26,925,938	6.64%
Community Education and Services	10,908,554	11,179,805	-2.43%	26,923,169	19,960,973	34.88%
Instructional Support Services	27,895,638	20,070,485	38.99%	2,023,585	4,625,883	-56.26%
Pupil Support Services	42,498,347	42,764,400	-0.62%	43,273,756	52,526,928	-17.62%
Sites and Buildings	47,677,896	57,276,144	-16.76%	1,823,914	1,760,694	3.59%
Fiscal and Other Fixed-Cost Programs	1,823,914	1,760,694	3.59%	10,374,323	9,042,901	14.72%
Food Service	20,680,946	20,567,263	0.55%	1,363,106	1,729,226	-21.17%
Interest and Fiscal Charges on Long-Term Liabilities	31,665,291	12,844,463	146.53%	31,665,291	12,844,463	146.53%
Total expenses	$ 552,595,389	$ 512,444,776		$ 384,607,244	$ 356,381,609	

Financial Analysis of the District's Funds

The financial performance of the District also reflected in its governmental funds. As of June 30, 2025, the District's governmental funds reported total fund balances of $360.0 million, a decrease of $76.1 million, or 17.5%, from last year's ending total fund balances of $436.0 million. This net decrease is chiefly due to capital outlays of $100.8 million as part of the District's Capital Project Referendum that was passed in May of 2023. The district received revenue from the first bond issuance in fiscal year 2024 and has been spending down the building construction fund balance.

Table A-4 below shows the total fund balances of each of the District's governmental funds:

Table A-4
Fund Balance - All Governmental Funds

	2025	2024	Change
General Fund	$ 118,593,708	$ 111,592,049	$ 7,001,659
Food Service Fund	11,539,546	10,171,773	1,367,773
Community Service Fund	4,791,559	4,179,150	612,409
Building Construction Fund	215,775,520	301,930,869	(86,155,349)
Debt Service Fund	9,258,597	8,151,553	1,107,044
	$ 359,958,930	$ 436,025,394	$ (76,066,464)

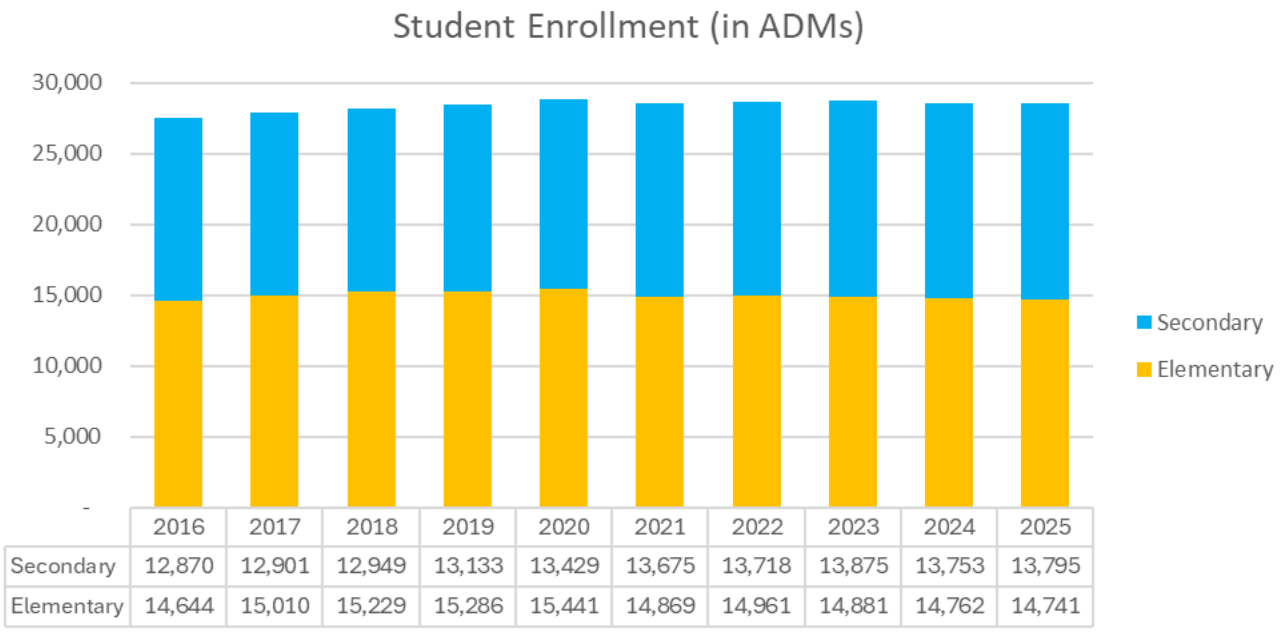
GENERAL FUND

The General Fund is used by the District to record the primary operations of providing education services to students from kindergarten through Grade 12. Pupil transportation activities and capital and major maintenance projects are also included in the General Fund.

Funding for Minnesota school districts is largely driven by enrollment. Over the last five years, the District's enrollment has largely remained flat, except for 2021 which decreased slightly due to the pandemic and 2024 due to a reduction of elementary school students. Based on the results of an updated enrollment projection reviewed by the School Board in December 2024, enrollment was projected to remain stable over the next few years as shown in the introductory section.

The graph below (Figure 5) shows the District's actual average daily membership (ADM) over the last 10 years. ADM for 2024–2025 decreased from the previous year at the kindergarten through elementary levels but increased at the secondary level. Preliminary enrollment data for the 2024-2025 fiscal year shows an increase of 22 ADMs over the 2023-24 total of 28,514.

Figure 5
Average Daily Membership (ADM)



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Secondary	12,870	12,901	12,949	13,133	13,429	13,675	13,718	13,875	13,753	13,795
Elementary	14,644	15,010	15,229	15,286	15,441	14,869	14,961	14,881	14,762	14,741

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Early Childhood and Kindergarten - HC	501	537	571	598	612	516	594	606	343	361
Kindergarten	1,721	1,745	1,826	1,827	1,875	1,598	1,769	1,607	1,868	1,856
Elementary	12,422	12,728	12,832	12,860	12,954	12,755	12,597	12,668	12,551	12,524
Secondary	12,870	12,901	12,949	13,133	13,429	13,675	13,718	13,875	13,753	13,795
	27,513	27,911	28,178	28,418	28,870	28,544	28,679	28,756	28,514	28,536
	0.47%	1.45%	0.95%	0.85%	1.59%	-1.13%	0.47%	0.27%	-0.84%	0.07%
Elementary	14,644	15,010	15,229	15,286	15,441	14,869	14,961	14,881	14,762	14,741
Secondary	12,870	12,901	12,949	13,133	13,429	13,675	13,718	13,875	13,753	13,795

The following schedule presents a summary of General Fund Revenues.

Table A-5
General Fund Revenues

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2025	2024		
Local Property Taxes	$ 120,593,203	$ 115,365,814	$ 5,227,389	4.5%
Other Local Sources	18,476,104	21,162,006	(2,685,902)	-12.7%
State Sources	362,927,436	351,667,492	11,259,944	3.2%
Federal Sources	10,244,030	17,638,833	(7,394,803)	-41.9%
Miscellaneous	173,478	270,817	(97,339)	-35.9%
Total general fund revenues	$ 512,414,251	$ 506,104,962	$ 6,309,289	1.2%

During 2024-2025 the District's total General Fund revenues increased $6.3 million, or 1.2%, from the previous year. The increase was due to the following factors:

- An increase of $5.2 million in property taxes due to the voter approved annual increase in the operating levy.
- State aid for 2024-2025 was $11.3 million more than the previous year. This increase was mainly due to the increases in the per pupil formula amount in state aid.
- Federal aid for 2024-2025 was $7.4 million less than the previous year. This decrease was mainly due to the reduced expenditures in areas funded by federal funds, specifically programs related to the COVID19 pandemic which have since ended.

The following schedule presents a summary of General Fund Expenditures.

Table A-6
General Fund Expenditures

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2025	2024		
Salaries and Benefits	$ 420,074,327	$ 402,021,864	$ 18,052,463	4.5%
Purchased Services	39,712,576	41,476,377	(1,763,801)	-4.3%
Supplies and Materials	19,832,226	14,736,382	5,095,844	34.6%
Capital Expenditures	22,735,817	23,581,240	(845,423)	-3.6%
Other Expenditures	9,282,821	13,531,624	(4,248,803)	-31.4%
Total general fund expenditures	$ 511,637,767	$ 495,347,487	$ 16,290,280	3.3%

Total General Fund expenditures increased $16.3 million or 3.3% from the previous year. The changes in the major expenditure categories include:

- Overall salaries increased by $13.3 million, or 4.6%, which was primarily due to wage increases based on salary settlements and additional staff hired to meet students' educational needs.

  Employee benefits increased $4.7 million, or 4.3%, over the previous year due to additional costs of benefits associated with contract settlements, specifically increases in health insurance, unemployment insurance, and employee pension rates due to higher wages.

- Purchased Services consist of expenditures for fees for service including transportation contracts, postage, utilities, property insurance, maintenance repairs, leases, travel, telephone, and tuition. The District's increase of $2.9 million, or 7.1%, in purchased services was mostly due to increased transportation costs across the District.

- Supplies and Materials increased by $5.1 million, or 34.6%, from the previous year primarily due to the district implementing new state required curriculum district wide in multiple content areas.

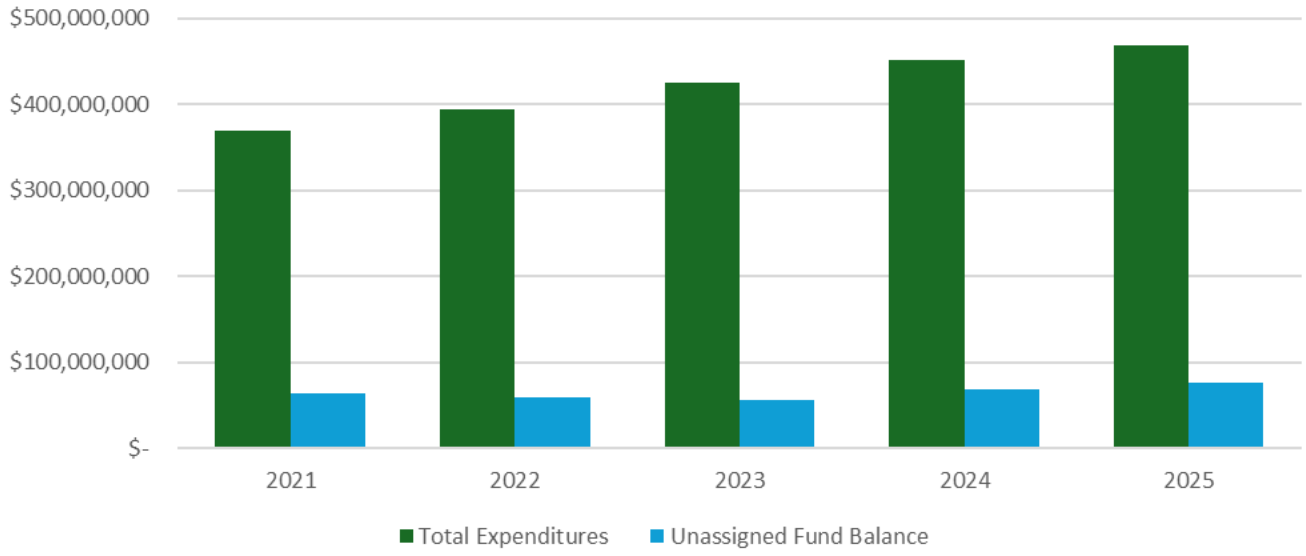
- Capital expenditures decreased $5.5 million, or 23.5% from the previous year, due to the cycle and timing of the district purchasing instructional technology devices.

- Debt service and other expenditures decreased $4.2 million, or 31.4% from the previous year per the debt redemption schedule.

In summary, 2024-2025 General Fund revenues and other financing sources exceeded expenditures and other financing uses by $7.0 million. After deducting statutory restrictions and internal assignments, the unassigned fund balance increased to $76.2 million.

Figure 6 shows the General Fund - Operating Account unassigned fund balance as a percentage of expenditures.

Figure 6 – Unassigned Fund Balance as Percentage of Expenditures – Operating Account



	2021	2022	2023	2024	2025
Unassigned Percentage	17.33%	15.11%	13.03%	15.19%	16.27%
Total Expenditures	$ 369,255,728	$ 393,916,598	$ 425,251,939	$ 451,347,898	$ 468,610,648
Unassigned Fund Balance	$ 63,988,692	$ 59,534,594	$ 55,417,436	$ 68,559,006	$ 76,238,975

The graph, as shown in Figure 6 above, is the single best measure of the District's overall financial health. The unassigned fund balance of $76.2 million in the Operating Account of the General Fund at June 30, 2025, represents 16.3% of annual Operating Account expenditures, or approximately eight weeks of operations, assuming level spending throughout the year.

The District is committed to continuing to provide quality instructional services to our students; the administration and School Board will continue to monitor expenditures and maintain fund balance as prescribed in School Board policy.

General Fund Budgetary Highlights

The District is required to adopt an operating budget prior to the beginning of its fiscal year (July 1) and is referred to as the original budget. Over the course of the year, the District revised its annual operating budget to the appropriate levels. The budget amendments fall into two categories:

1) Implementing budgets for specially funded projects, which include both federal and state grants, adjusting staffing and various instructional allocations to the schools based on actual enrollment and unspent funds carried over from fiscal year 2023-2024.

2) Increase in appropriations for significant unbudgeted costs.

The final budget amounts, as shown in Table A-7 below, include all these adjustments and represent the District's revised estimates for 2024-2025:

Table A-7
General Fund Budget

	Preliminary Budget	Final Budget	Increase (Decrease)	Percent Change
Revenue and Other Financing Sources	$ 493,235,353	$ 510,657,391	$ 17,422,038	3.5%
Expenditures and Other Financing Uses	506,655,641	514,786,547	8,130,906	1.6%
Net Change in Fund Balance	$ (13,420,288)	$ (4,129,156)	$ 9,291,132	-69.2%

While the District's final budget for the General Fund anticipated that expenditures and other financing uses would exceed revenues and other financing sources by $4.1 million (net loss), the actual results for the year show a net gain of $7.0 million. The major factors that had contributed to this variance are as follows:

- Actual revenues and other financing sources were about $8.1 million, or 1.6%, more than expected.
    - o State aids received during the year were more than budget by $4.2 million, in part from Special education aid, which was $5.8 million higher than anticipated.
    - o Investment earnings were less than budget by $2.0 million due to decreasing interest rates.

- Actual expenditures and other financing uses were $2.9 million, or 0.6% less than budget. There are many factors, both positive and negative, that have contributed to the variance:

  - Actual employee benefits were $1.5 million less than budget. This was mainly due to changes in employee health elections due to insurance premium increases.

  - In 2023-2024, actual salaries were $1.0 million more than budget due to increase wages within updated contracts.

  - The District spent $5.4 million less than budgeted in the areas of purchased services, supplies and materials, and capital related to sites and buildings expenditures.

Food Service Fund

The Food Service Special Revenue Fund revenues for 2024-2025 totaled $22.0 million and expenditures were $20.7 million, resulting in an increase in fund balance of $1.4 million. The June 30, 2025, Food Service Special Revenue Fund balance was at $11.5 million.

The 2024-2025 actual revenues were $2.3 million, or 9.6%, less than the budgeted amount, due to lower than anticipated aid from the state and federal governments and a reduction in the commodities distribution program.

The actual 2024-2025 Food Service Special Revenue Fund expenditures were $2.3 million, or 10.1%, less than the budgeted amount. The variance was caused by lower than budgeted supplies costs and timing adjustments in kitchen renovations and equipment purchases due to lead time and planning delays.

Consistent with the food service comprehensive capital projects plan, the District will continue to use the accumulated fund balance to fund routine equipment purchases and major capital projects.

Community Service Fund

In 2024-2025, the total revenues and other financing sources for the Community Service Special Revenue Fund were $11.6 million and the total expenditures were $11.0 million, resulting in an increase to fund balance of $0.6 million. The Community Service Special Revenue Fund balance as of June 30, 2025, is $4.8 million. Of this amount, $1.4 million is restricted for general community education programs, $1.2 million is restricted for the Early Childhood Family Education Program, $1.6 million is restricted for the School Readiness Program, $0.6 million is restricted for the Adult Basic Education Program, and $0.1 million is restricted for other purposes.

Capital Projects - Building Construction Fund

The Capital Projects – Building Construction Fund expenditures exceeded revenues by $86.2 million for the year ended June 30, 2025, resulting in an ending fund balance of $215.8 million.

Debt Service Fund

Revenues and expenditures for the District's Debt Service Fund are directly tied to the District's bond principal and interest payment needs. For 2024-2025, approximately 97.1% of the District's debt service revenues came from property taxes. The remaining balance came from the state in the form of agricultural market value property tax credits and interest income from short-term investments.

In 2024-2025, the District's total Debt Service Fund revenues exceeded expenditures by $1.1 million.

The June 30, 2025, Debt Service Fund balance totaled $9.3 million.

INTERNAL SERVICE FUNDS

The District maintains three internal service funds at year-end. The Severance Benefits Internal Service Fund is used to fund severance or retirement pay for eligible retirees. For 2024-2025, the revenues for this fund include interest income from short-term investments and contributions paid from the District's governmental funds. The severance payable liabilities for the District on June 30, 2025, totaled $9.2 million, and the net position of the fund was $2.8 million.

The Self-Insured Dental Benefits Internal Service Fund was established to report all activities related to the District's self-insured dental benefits plan. This plan covers all non-bargained staff, as well as principals, building chiefs, and vehicle technicians. The total contributions (both district and employee) and investment earnings for 2024-2025 totaled $0.50 million, and claims paid or accrued totaled $0.48 million, resulting in net position increasing $0.02 million to $0.37 million at year-end.

The Self-Insured Health Benefits Internal Service Fund was established to report all activities related to the District's self-insured health benefits plan, which covers all district employees. The total contributions (both district and employee) to the plan and investment earnings for 2024-2025 totaled $77.7 million, and claims paid or accrued totaled $81.5 million, resulting in net position decreasing by $3.7 million to $6.9 million at year-end.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At year-end, the District has net capital assets of $432.2 million representing a broad range of capital assets as well as leased assets, subscription IT assets, school buildings; athletic facilities; computer, audio-visual, and other equipment for instructional programs (see Table A-8). Total depreciation/amortization expense for the year was $22.1 million.

During 2024-2025, the District invested a total of $14.8 million in furniture and equipment and $94.6 million in buildings and construction in progress. The majority of the capital investment can be attributed to major maintenance and building improvement projects funded by proceeds from the Series 2023A General Obligation Facilities Maintenance and School Building Bonds, which were used to fund several projects across the District.

Table A-8
Capital Assets

	2025	2024
Land	$ 19,625,832	$ 11,966,353
Construction in Progress	101,529,404	19,320,956
Buildings	523,377,988	514,188,125
Improvements	23,002,527	20,949,724
Equipment	84,903,670	72,268,168
Right-to-Use Lease Assets	1,643,538	1,553,517
Right-to-Use Subscription IT Assets	15,897,242	16,544,761
Accumulated Depreciation/Amortization	(337,816,561)	(323,717,244)
Total capital assets	$ 432,163,640	$ 333,074,360

Long-Term Liabilities

At year-end, the District had $397.6 million in bonds, refunding bonds, and certificates of participation outstanding, including unamortized premiums and discounts. This is a decrease of $19.5 million from the previous year, as shown in Table A-9.

- Outstanding bonds and certificates of participation show a decrease of $17.0 million, due to the repayment of debt per the borrowing terms.
- Premiums and discounts on bonds show a decrease of $2.5 million, due to amortization of bond premium.
- During 2024-2025, the District also retired $0.8 million of existing financed purchases principal.
- The District's liabilities for various long-term employee benefits, including pensions, severance, and compensated absences, decreased $82.6 million during 2024-2025, mainly due to the decrease in the District's proportionate share of two statewide pension plan liabilities.

Table A-9
Long-Term Liabilities

	2025	2024	Percentage Change
General Obligation Bonds Payable	$ 358,710,000	$ 372,305,000	-3.65%
Unamortized Bond Premium	15,569,817	18,027,908	-13.63%
Certificates of Participation	23,370,000	26,815,000	-12.85%
Financed Purchases Payable	2,415,889	3,232,106	-25.25%
Lease Liabilities	995,629	978,777	1.72%
Subscription Liabilities	6,528,871	8,839,263	-26.14%
Arbitrage Rebate Liability	6,850,758	4,338,099	57.92%
Net Pension Liability	248,159,981	326,905,273	-24.09%
Net OPEB Liability	-	5,123,878	-100.00%
Severance Benefits Payable	9,175,221	11,109,339	-17.41%
Compensated Absences Payable	53,010,762	49,758,044	6.54%
Total long-term liabilities	$ 724,786,928	$ 827,432,687	
Long-Term Liabilities			
Due Within One Year	$ 64,105,582	$ 28,627,237	
Due in More Than Year	660,681,346	798,805,450	
	$ 724,786,928	$ 827,432,687	

Bond Ratings

The District's general obligation bonds carry a rating of Aa2, affirmed in August 2023 during the preparation for the sale of the 2023A Facilities Maintenance and School Building Bonds.

Limitation on Debt

The state limits the amount of general obligation debt the District can issue up to 15% of actual market value of all taxable property within the District's boundaries. The estimated market value of all taxable property is $26.9 billion for calendar year 2025 and the District's debt limit is $4.0 billion.

The District's outstanding debt is significantly below this limit. The District's outstanding debt as of June 30, 2025, is $373.4 million. The amount that is applicable to the debt limit calculation is $364.2 million (total outstanding debt less Debt Service Fund balance).

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

FACTORS BEARING ON THE DISTRICT'S FUTURE

Except for the voter-approved operating referendum and building bond referendum, the District is dependent on the state of Minnesota for most of its revenue. District voters approved an operating levy increase in the 2019 election, providing additional funding to the district beginning in the fiscal year 2020-2021.

In May of 2023, district voters approved a multi-question building bond referendum to build new buildings, make site improvements and building additions throughout the district, and add athletic facilities at each of the District's four comprehensive high schools. As of June 30, 2024, the District has begun the execution of these projects.

At the November 4, 2025, election, the district will hold a referendum to renew the capital projects levy, which provides the district with critical technology equipment and services for both instructional and non-instructional activities.

Since 2011–2012 school year, the state has provided annual increases to the per pupil unit funding for basic general education aid. The basic general education formula allowance for the 2024-2025 school year was $7,281, representing a 2.00% increase from the 2023-2024 fiscal year.

The District welcomes additional funding to meet the growing needs of students in the district. Education communities across the state note the imbalance in the funding levels in comparison to the changes in inflationary, hence the growing requests for additional property tax increases through operating referenda across the state.

The administration appreciates the continued support from the community and is committed to continuing to monitor its spending and striving to maintain sustainable operations while delivering a high standard of education and engagement in academics, athletics, and the arts.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This ACFR is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, Independent School District No. 196, Rosemount-Apple Valley -Eagan Public Schools, 3455 153rd Street West, Rosemount, Minnesota 55068.

Basic Financial Statements
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

Assets	
Cash and cash equivalents	$ 492,417,264
Receivables	
Current property taxes	84,396,000
Delinquent property taxes	802,359
Accounts	1,640,142
Due from other governmental units	49,416,606
Leases	1,031,024
Prepaid items	216,530
Inventories	1,525,853
Cash held with fiscal agent	710,446
Net OPEB asset	6,112,116
	638,268,340
Capital assets	
Capital assets not being depreciated	
Land	19,625,832
Construction in progress	101,529,404
Capital assets, net of accumulated depreciation/amortization	
Buildings and improvements	260,786,836
Land improvements	9,690,968
Furniture and equipment	30,164,932
Right-to-use lease assets	877,625
Right-to-use subscription IT assets	9,488,043
Total capital assets	432,163,640
Total assets	1,070,431,980
Deferred Outflows of Resources	
Other postemployment benefits	2,916,728
Pension plans	72,153,512
Total deferred outflows of resources	75,070,240
Liabilities	
Accounts payable	5,603,652
Due to other governmental units	977,413
Salaries payable	53,256,204
Accrued interest payable	6,719,685
Construction contracts payable	19,879,882
Unearned revenue	14,056,605
Claims incurred but not reported	5,512,676
Long-term liabilities	
Due within one year - other than pensions	64,105,582
Due in more than one year - other than pensions	412,521,365
Due in more than one year - net pension liability	248,159,981
Total liabilities	830,793,045
Deferred Inflows of Resources	
Property taxes levied for subsequent year	151,946,620
Lease related	946,114
Other postemployment benefits	11,189,607
Pension plans	80,019,143
Total deferred inflows of resources	244,101,484
Net Position	
Net investment in capital assets	233,753,554
Restricted for specific purposes	256,048,644
Unrestricted	(419,194,507)
Total net position	$ 70,607,691

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities					
Administration	$ 15,803,392	$ 1,444	$ -	$ -	$ (15,801,948)
District support services	15,992,147	281,293	-	-	(15,710,854)
Regular instruction	225,820,745	9,091,156	14,124,430	-	(202,605,159)
Vocational instruction	6,151,452	6,582	1,817,047	-	(4,327,823)
Special education instruction	105,677,067	1,399,703	75,563,048	-	(28,714,316)
Instructional support services	27,895,638	57,580	914,889	-	(26,923,169)
Pupil support services	42,498,347	759,296	39,715,466	-	(2,023,585)
Sites and buildings	47,677,896	585,963	3,818,177	-	(43,273,756)
Fiscal and other fixed-cost programs	1,823,914	-	-	-	(1,823,914)
Food service	20,680,946	1,231,959	9,074,664	-	(10,374,323)
Community education and services	10,908,554	5,368,610	4,176,838	-	(1,363,106)
Interest and fiscal charges on debt	31,665,291	-	-	-	(31,665,291)
Total governmental activities	$ 552,595,389	$ 18,783,586	$ 149,204,559	$ -	(384,607,244)
General Revenues					
Property taxes, levied for general purposes					118,008,871
Property taxes, levied for community education and services					1,891,419
Property taxes, levied for debt service					34,953,281
Aids and payments from state sources					249,990,952
Aids and payments from federal sources					486,412
County apportionment					1,146,065
Unrestricted investment earnings					23,053,687
Gain on disposal of property and equipment					865,086
Miscellaneous revenues					1,504,187
Total general revenues					431,899,960
Change in Net Position					47,292,716
Net Position - Beginning, as previously reported					69,403,889
Adjustments (Note 14)					(46,088,914)
Net Position - Beginning, as restated					23,314,975
Net Position - Ending					$ 70,607,691

Rosemount-Apple Valley-Eagan ISD 196
Governmental Funds
Balance Sheet
June 30, 2025

	Major					Total Governmental Funds	
	General	Food Service	Community Service	Debt Service	Building Construction	2025	2024
Assets							
Cash and investments	$ 178,795,856	$ 9,096,788	$ 7,430,057	$ 25,249,168	$ 235,910,760	$ 456,482,629	$ 518,964,913
Cash held with fiscal agent	188	-	-	-	710,258	710,446	238,984
Receivables							
Current property taxes	64,283,228	-	964,143	19,148,629	-	84,396,000	83,128,002
Delinquent property taxes	637,472	-	10,347	154,540	-	802,359	449,945
Accounts and interest	272,979	-	167,768	-	-	440,747	883,369
Due from other governmental units	45,578,001	3,110,626	530,042	197,937	-	49,416,606	50,297,921
Leases	1,031,024	-	-	-	-	1,031,024	1,203,110
Prepaid items	213,538	-	500	-	2,492	216,530	265,756
Inventories	984,555	541,298	-	-	-	1,525,853	1,481,426
Total assets	$ 291,796,841	$ 12,748,712	$ 9,102,857	$ 44,750,274	$ 236,623,510	$ 595,022,194	$ 656,913,426
Liabilities							
Accounts payable	$ 3,822,706	$ 146,905	$ 248,863	$ -	$ 1,325,543	$ 5,544,017	$ 9,482,542
Due to other governmental units	970,876	4,274	2,263	-	-	977,413	669,949
Salaries and benefits payable	51,444,829	486,210	1,325,165	-	-	53,256,204	50,171,105
Construction contracts payable	357,435	-	-	-	19,522,447	19,879,882	4,313,431
Unearned revenue	197,754	571,777	941,124	-	-	1,710,655	1,725,918
Total liabilities	56,793,600	1,209,166	2,517,415	-	20,847,990	81,368,171	66,362,945
Deferred Inflows of Resources							
Unavailable revenue-property taxes	637,472	-	10,347	154,540	-	802,359	449,945
Property taxes levied for subsequent year	114,825,947	-	1,783,536	35,337,137	-	151,946,620	152,948,916
Lease related	946,114	-	-	-	-	946,114	1,126,226
Total deferred inflows of resources	116,409,533	-	1,793,883	35,491,677	-	153,695,093	154,525,087
Fund Balance							
Nonspendable	1,198,093	541,298	500	-	2,492	1,742,383	1,747,182
Restricted	21,782,510	10,998,248	4,791,059	9,258,597	215,773,028	262,603,442	339,322,487
Assigned	19,374,130	-	-	-	-	19,374,130	26,396,719
Unassigned	76,238,975	-	-	-	-	76,238,975	68,559,006
Total fund balance	118,593,708	11,539,546	4,791,559	9,258,597	215,775,520	359,958,930	436,025,394
Total liabilities, deferred inflows of resources, and fund balance	$ 291,796,841	$ 12,748,712	$ 9,102,857	$ 44,750,274	$ 236,623,510	$ 595,022,194	$ 656,913,426

Total Fund Balances - Governmental Funds	$ 359,958,930
Amounts reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported as assets in the governmental funds.	432,163,640
Long-term assets from other postemployment benefits reported in the governmental activities are not financial resources, and therefore, are not reported in the funds.	6,112,116
Accrued interest payable for long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(6,719,685)
Delinquent property taxes are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	802,359
Internal service funds are used by the District to charge the costs of severance benefits, and the self-insured medical and dental insurance pools. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position.	10,040,548
Deferred outflows and inflows of resources related to pension and OPEB plans are applicable to future periods and, therefore, are not reported in the funds.	(16,138,510)
Long-term liabilities, including bonds payable, bond premiums, certificates of participation, financed purchases payable, leases, subscription liabilities, compensated absences, arbitrage rebate liability, severance benefits payable, and pension liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(715,611,707)
Total Net Position - Governmental Activities	$ 70,607,691

Rosemount-Apple Valley-Eagan ISD 196
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2025

	Major					Total Governmental Funds	
	General	Food Service	Community Service	Debt Service	Building Construction	2025	2024
Revenues							
Local property tax levies	$ 120,593,203	$ -	$ 1,891,419	$ 34,953,281	$ -	$ 157,437,903	$ 134,617,074
Other local and county sources	11,864,298	24,477	4,366,477	-	-	16,255,252	17,206,479
Investment earnings	6,510,082	369,185	266,650	733,065	14,709,956	22,588,938	20,976,647
Rental income	101,724	-	734,058	-	-	835,782	740,585
State sources	362,927,436	11,348,434	4,067,513	326,917	-	378,670,300	366,344,570
Federal sources	10,244,030	9,074,664	109,325	-	-	19,428,019	27,909,460
Sales and other conversion of assets	173,478	1,231,959	1,425	-	-	1,406,862	1,687,084
Total revenues	512,414,251	22,048,719	11,436,867	36,013,263	14,709,956	596,623,056	569,481,899
Expenditures							
Current							
Administration	15,589,653	-	-	-	-	15,589,653	15,218,953
District support services	16,821,646	-	-	-	-	16,821,646	15,910,407
Regular instruction	224,700,071	-	-	-	-	224,700,071	221,696,197
Vocational instruction	6,160,154	-	-	-	-	6,160,154	6,046,910
Special education instruction	103,579,812	-	-	-	-	103,579,812	96,379,273
Community education and service	16,889	-	10,949,972	-	-	10,966,861	11,199,245
Instructional support services	38,259,020	-	-	-	-	38,259,020	28,952,148
Pupil support services	43,710,810	-	-	-	-	43,710,810	42,626,387
Sites and buildings	28,482,101	-	-	-	-	28,482,101	32,090,758
Food service	-	19,619,863	-	-	-	19,619,863	19,091,283
Fiscal and other fixed cost programs	1,823,914	-	-	-	-	1,823,914	2,430,752
Debt service							
Principal	8,626,157	32,379	6,371	13,595,000	68,400	22,328,307	22,698,345
Interest	1,131,723	-	387	21,311,219	-	22,443,329	5,015,253
Capital outlay	22,735,817	1,028,704	20,196	-	100,796,905	124,581,622	44,638,418
Total expenditures	511,637,767	20,680,946	10,976,926	34,906,219	100,865,305	679,067,163	563,994,329
Excess (Deficiency) of Revenues over (under) Expenditures	776,484	1,367,773	459,941	1,107,044	(86,155,349)	(82,444,107)	5,487,570
Other Financing Sources (Uses)							
Transfer in	-	-	152,468	-	-	152,468	146,105
Transfer out	(152,468)	-	-	-	-	(152,468)	(146,105)
Sale of property	865,086	-	-	-	-	865,086	640,186
Insurance recovery	90,815	-	-	-	-	90,815	145,839
Bond proceeds	-	-	-	-	-	-	300,000,000
Bond premium	-	-	-	-	-	-	11,948,501
Subscription based IT arrangements	5,057,085	-	-	-	-	5,057,085	7,719,153
Leases	364,657		-	-	-	364,657	994,841
Total other financing sources (uses)	6,225,175	-	152,468	-	-	6,377,643	321,448,520
Net Change in Fund Balance	7,001,659	1,367,773	612,409	1,107,044	(86,155,349)	(76,066,464)	326,936,090
Fund Balance, Beginning of Year	111,592,049	10,171,773	4,179,150	8,151,553	301,930,869	436,025,394	109,089,304
Fund Balance, End of Year	$ 118,593,708	$ 11,539,546	$ 4,791,559	$ 9,258,597	$ 215,775,520	$ 359,958,930	$ 436,025,394

Net Change in Fund Balances - Total Governmental Funds	$ (76,066,464)
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:	
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities the cost of capital assets is allocated over their estimated useful lives as depreciation/amortization expense.	
Capital outlay	125,954,142
Depreciation/amortization expense	(22,116,294)
The net effect of the disposal of capital assets is to decrease net position.	(4,748,568)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	352,414
In the statement of activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	(3,252,718)
In the statement of activities, OPEB liabilities are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	5,379,992
In the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense. In the governmental funds, however, the contributions are reported as an expense.	7,505,735
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	14,970,111
Internal service funds are used by the District to charge the costs of the self-insured dental insurance pool. The net revenue of the internal service fund is reported in the governmental activities.	(685,634)
Change in Net Position of Governmental Activities	$ 47,292,716

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Local property tax levies	$ 120,407,512	$ 120,407,512	$ 120,593,203	$ 185,691
Other local and county sources	7,719,877	11,280,298	11,864,298	584,000
Investment earnings	-	8,500,000	6,510,082	(1,989,918)
Rental income	-	-	101,724	101,724
State sources	354,665,865	358,681,173	362,927,436	4,246,263
Federal sources	10,378,125	10,985,610	10,244,030	(741,580)
Sales and other conversion of assets	63,974	62,798	173,478	110,680
Total revenues	493,235,353	509,917,391	512,414,251	2,496,860
Expenditures				
Current				
Administration	14,544,448	16,753,155	15,589,653	1,163,502
District support services	16,369,681	17,087,389	16,821,646	265,743
Regular instruction	224,812,119	226,131,226	224,700,071	1,431,155
Vocational instruction	6,308,217	6,210,718	6,160,154	50,564
Special education instruction	105,922,990	105,549,965	103,579,812	1,970,153
Community education and service	2,268	2,268	16,889	(14,621)
Instructional support services	38,130,214	39,398,983	38,259,020	1,139,963
Pupil support services	42,368,050	43,345,704	43,710,810	(365,106)
Sites and buildings	26,757,683	26,598,712	28,482,101	(1,883,389)
Fiscal and other fixed cost programs	2,050,118	1,870,118	1,823,914	46,204
Debt Service				
Principal	9,075,178	9,298,678	8,626,157	672,521
Interest	963,336	963,336	1,131,723	(168,387)
Capital outlay	19,351,339	21,386,436	22,735,817	(1,349,381)
Total expenditures	506,655,641	514,596,688	511,637,767	2,958,921
Excess (Deficiency) of Revenues over (under) Expenditures	(13,420,288)	(4,679,297)	776,484	(462,061)
Other Financing Sources (Uses)				
Transfer out	-	(189,859)	(152,468)	37,391
Sale of property	-	690,000	865,086	175,086
Insurance recovery	-	50,000	90,815	40,815
Subscription based IT arrangements	-	-	5,057,085	5,057,085
Leases	-	-	364,657	364,657
Total Other Financing Sources (Uses)	-	550,141	6,225,175	5,675,034
Net Change in Fund Balance	$ (13,420,288)	$ (4,129,156)	7,001,659	$ 5,212,973
Fund Balance, Beginning of Year			111,592,049	
Fund Balance, End of Year			$ 118,593,708	

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Other local and county sources	$ -	$ -	$ 24,477	$ 24,477
Investment earnings	9,180	350,000	369,185	19,185
State sources	11,023,462	11,826,795	11,348,434	(478,361)
Federal sources	8,535,229	10,200,628	9,074,664	(1,125,964)
Sales and other conversion of assets	574,576	2,004,399	1,231,959	(772,440)
Total revenues	20,142,447	24,381,822	22,048,719	(2,333,103)
Expenditures				
Current				
Food Services				
Salaries and wages	4,924,389	5,015,111	5,445,740	(430,629)
Employee benefits	1,971,327	1,871,521	1,800,924	70,597
Purchased services	816,000	915,000	697,184	217,816
Supplies and materials	10,327,778	11,974,622	11,194,483	780,139
Other expenditures	670,450	670,450	481,532	188,918
Capital outlay	1,523,600	2,564,350	1,028,704	1,535,646
Debt Service				
Principal	-	-	32,379	(32,379)
Total expenditures	20,233,544	23,011,054	20,680,946	2,330,108
Net Change in Fund Balance	$ (91,097)	$ 1,370,768	1,367,773	$ (2,995)
Fund Balance, Beginning of Year			10,171,773	
Fund Balance, End of Year			$ 11,539,546	

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Local property tax levies	$ 1,797,889	$ 1,797,889	$ 1,891,419	$ 93,530
Other local and county sources	4,202,824	4,327,718	4,366,477	38,759
Investment earnings	-	300,000	266,650	(33,350)
Rental income	550,000	544,450	734,058	189,608
State sources	3,937,335	3,873,978	4,067,513	193,535
Federal sources	103,250	101,772	109,325	7,553
Sales and other conversion of assets	1,000	1,750	1,425	(325)
Total revenues	10,592,298	10,947,557	11,436,867	489,310
Expenditures				
Current				
Community education and services				
Salaries and wages	7,507,946	7,720,106	7,906,038	(185,932)
Employee benefits	2,659,436	2,610,381	2,766,470	(156,089)
Purchased services	(278,068)	(399,126)	(416,857)	17,731
Supplies and materials	405,431	441,501	383,664	57,837
Other expenditures	407,484	307,598	310,657	(3,059)
Capital outlay	8,200	23,200	20,196	3,004
Debt Service				
Principal	2,091	5,091	6,371	(1,280)
Interest and fiscal charges	150	150	387	(237)
Total expenditures	10,712,670	10,708,901	10,976,926	(268,025)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,372)	238,656	459,941	221,285
Other Financing Sources				
Transfer in	179,244	189,859	152,468	(37,391)
Net Change in Fund Balance	$ 58,872	$ 428,515	612,409	$ 183,894
Fund Balance, Beginning of Year			4,179,150	
Fund Balance, End of Year			$ 4,791,559	

	Governmental Activities - Internal Service Funds
Assets	
Cash and cash equivalents	$ 35,934,635
Accounts receivable	1,199,395
Total assets	37,134,030
Liabilities	
Current	
Accounts payable	59,635
Claims incurred but not reported	5,512,676
Severance benefits payable	1,440,937
Unearned revenue	12,345,950
	19,359,198
Long-term	
Severance benefits payable	7,734,284
Total liabilities	27,093,482
Net Position	
Unrestricted	$ 10,040,548

	Governmental Activities - Internal Service Funds
Operating Revenues	
Contributions from Governmental Funds	$ 78,691,561
Deductions	
Self-Insured Benefits	80,852,755
Operating Loss	(2,161,194)
Nonoperating Revenue	
Investment income	1,475,560
Change in Net Position	(685,634)
Net Position, Beginning of Year	10,726,182
Net Position, End of Year	$ 10,040,548

	Governmental Activities - Internal Service Funds
Operating Activities	
Receipts from contributions	$ 77,492,166
Payments for severance, OPEB, and self-insured claims	(82,133,489)
Net cash used for operating activities	(4,641,323)
Net Cash from Investing Activity	
Investment income	1,475,560
Net Change in Cash and Cash Equivalents	(3,165,763)
Cash and Cash Equivalents, July 1	39,100,398
Cash and Cash Equivalents, June 30	$ 35,934,635
Reconciliation of Operating Loss to	
Net Cash Used for Operating Activities	
Operating Activities	
Operating loss	$ (2,161,194)
Changes in assets and liabilities	
Accounts receivable	(1,199,395)
Accounts payable	(774,937)
Claims incurred but not reported	607,936
Severance benefits payable	(1,934,118)
Unearned revenue	820,385
Net cash used for operating activities	$ (4,641,323)

	OPEB Trust Fund
Assets	
Investments	$ 65,529,246
Net Position	
Restricted	$ 65,529,246

	OPEB Trust Fund
Additions	
Earnings on investments	$ 5,370,673
OPEB contribution	4,701,642
Total additions	10,072,315
Deductions	
Benefits paid to plan members	4,701,642
Net Change in Net Position	5,370,673
Net Position, Beginning of Year	60,158,573
Net Position, End of Year	$ 65,529,246

Notes to the Basic Financial Statements
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

Note 1 - Summary of Significant Accounting Policies

A. Organization

Independent School District No. 196 ("the District") was formed and operates pursuant to applicable Minnesota laws and statutes. The District is governed by a School Board elected by voters of the District. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

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

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit include whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial burden or benefit with the potential component unit or is fiscally depended upon by the potential component unit.

Based on these criteria, there are no organizations considered to be component units of the District.

C. Government-Wide Financial Statement Presentation

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

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

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

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available. For capital assets that can be specifically identified with, or allocated to functional areas, depreciation expense is included as a direct expense in the functional areas that utilize the related capital assets. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

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

The fiduciary fund is presented in the fiduciary fund financial statement. The District has one type of fiduciary fund, pension (or other benefit) trust. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, this fund is excluded from the government-wide statements.

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

Revenue Recognition - Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to Minnesota Statutes. Federal revenue is recorded in the year in which the related expenditure is made. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Recording of Expenditures - Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, severance, postemployment benefits, and pensions, are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the District the right to use leased assets, are reported as expenditures in the governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

The fiduciary fund financial statement is reported using the economic resources measurement focus and the accrual basis of accounting as described earlier in these notes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the District's internal service fund is receipts from participants. Operating expenses for the internal service fund includes payments for insurance claims and administration. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Description of Funds

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

Major Governmental Funds

General Fund - The general fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities, equipment purchases, and health and safety projects. The District's Student Activity Funds are under board control and are reported in the general fund.

Food Service - Special Revenue Fund - The Food Service Fund is used to account for food service revenues and expenditures, with revenue primarily coming from meal sales to students and state and federal meal reimbursements.

Community Service - Special Revenue Fund - The Community Service Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services. The primary source of revenue is user fees related to these programs.

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

Building Construction Fund - The Building Construction Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

Proprietary Fund

Internal Service Fund - Internal Service Funds are used to account for the financial resources used for the District's self-insurance of the employee dental and health insurance programs as well as the District's severance benefits. As proprietary funds the internal service funds employ the economic resources measurement focus and are accounted for on the accrual basis.

Fiduciary Funds

OPEB Trust Fund - The Other Postemployment Benefit Trust Fund is used to account for resources set aside and held in an irrevocable trust arrangement for postemployment benefits.

E. Other Significant Accounting Policies

Budgeting

The School Board adopted annual budgets for the General Fund (including separate budgets for the Operating, Pupil Transportation, and Capital Expenditure Accounts), Food Service Special Revenue, Community Service Special Revenue, Capital Projects -Building Construction, and Debt Service Funds. The budget for each fund is prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. All appropriations lapse at year-end.

Cash and Investments

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund. Earnings from the investments of the Capital Projects - Building Construction Fund, the Debt Service Fund, and all trust funds are allocated directly to those funds/accounts.

Cash and investments include balances held in segregated accounts established for specific purposes. In the Capital Projects - Building Construction Fund, this represents capital lease proceeds held by a trustee available for the renovation of an elementary school.

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

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

The District categorizes its fair value measurements within the fair value hierarchy established by U.S. GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Receivables

Accounts receivable represent amounts receivable from individuals, firms, and corporations for goods and services furnished by the District. Amounts are shown net of any allowance for uncollectibles. No allowances for uncollectibles have been recorded. The only receivables not expected to be fully collected within one year are property taxes receivable.

Lease receivables are recorded by the District as the present value of future lease payments expected to be received from the lessee during the lease term, reduced by any provision for estimated uncollectible amounts. Lease receivables are subsequently reduced over the life of the lease as cash is received in the applicable reporting period. The present value of future lease payments to be received are discounted based on the interest rate the District charges the lessee.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Inventories

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

Property Taxes

The majority of district revenue is determined annually by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the “tax shift,” which periodically changes the District’s recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year’s levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. The remaining portion of the taxes collectible in 2025 is recorded as deferred inflows of resources (property taxes levied for subsequent year).

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county general remits taxes to the District at periodic intervals as they are collected. A portion of the property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the financial statements.

Current property taxes receivable is the uncollected portion of the taxes levied in 2024 and collectible in 2025. This levy is offset with a deferred inflow of resources for property taxes levied for a subsequent year. Delinquent taxes receivable includes the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for delinquent taxes not received within 60 days after year-end in the fund financial statements.

Capital Assets

Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historic cost is not available. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would have been paid to acquire an asset with equivalent service potential on the date of the donation. The District maintains a threshold level of $5,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 3 to 50 years. Land and construction in progress are not depreciated.

The District does not possess any material amounts of infrastructure capital assets. Items such as sidewalks and other land improvements are considered to be part of the cost of buildings or other improvable property.

Right to use leased assets are recognized at the lease commencement date and represent the District's right to use an underlying asset for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to please the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful live of the underlying asset using the straight-line method. The amortization period varies from 2 to 7 years.

Right to use subscription IT assets are recognized at the subscription commencement date and represent the District's right to use the underlying IT asset for the subscription term. Right to use subscription IT assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right to use subscription IT assets are amortized over the shorter of the subscription term or useful live of the underlying asset using the straight-line method. The amortization period varies from 2 to 9 years.

Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Lease liabilities represent the District's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments is discounted based on a borrowing rate determined by the District.

Subscription liabilities represent the District's obligation to make subscription payments arising from the subscription contract. Subscription liabilities are recognized at the subscription commencement date based on the present value of future subscription payments expected to be made during the subscription term. The present value of subscription payments is discounted based on a borrowing rate determined by the District.

The District is required to perform a periodic arbitrage rebate and yield restricting compliance computation for the proceeds of certain debt issuances. If the computation results in an arbitrage rebate liability, it is presented in the government-wide statement of net position and the effect of the change in liability is shown as an increase or decrease to interest expense.

Compensated Absences Payable

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences –sick leave and vacation. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation

Twelve-month employees are allowed to accrue vacation leave at varying amounts each year and accumulate over time. Employees are compensated for unused vacation leave upon termination of their employment with the District.

Sick Leave

The District's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the District and, upon separation from service, no monetary obligation exists unless collectively bargained contract terms provide for unused sick leave to be factored into the payment of severance benefits as described in the following paragraphs. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

Severance Benefits

The District provides lump sum severance benefits to eligible employees in accordance with provisions of certain collectively bargained contracts. Eligibility is based on years of service and/or minimum age requirements. Additionally, certain severance benefits are calculated by converting a portion of an eligible employee's unused accumulated sick leave. Severance benefits for any individual cannot exceed one year's salary.

Members of certain employee groups may also elect to receive district matching contributions paid into a tax-deferred matching contribution plan established under Internal Revenue Code (IRC) Section 403(b). The amount of any severance benefits due to an individual is reduced by the total matching contributions made by the District to such a plan over the course of that individual's employment. If the District's 403(b) matching contributions for an individual employee exceed the severance benefits due that individual, the excess would then reduce any OPEB (described later in these notes) earned by that individual.

Severance benefits are required to be paid out within 30 days following the effective date of retirement. Severance benefits for eligible teachers are paid into a postretirement, healthcare savings plan administered by the Minnesota State Retirement System. For other employees, severance benefits are paid into a pay deferral plan or healthcare savings plan as directed by the individual retirees.

The District has established a separate Internal Service Fund to account for its severance benefits liability. Severance benefits payable, along with any related benefit costs, are accrued in the government-wide and proprietary fund financial statements as they are earned, and it becomes probable they will vest at some point in the future.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measure the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. Additional information can be found in Note 10.

Pensions

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

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School District. The direct aid is a result of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015. Additional information can be found in Note 11.

For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Risk Management

General Insurance - The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which it carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three years. There were no significant reductions in the District's insurance coverage in fiscal year 2025.

Self-Insurance - The District has established two internal service funds to account for and finance its uninsured risk of loss for respective employee dental and health insurance plans. Under these plans, the internal service funds provide coverage to participating employees and their dependents for various dental and healthcare costs as described in the plan.

The District made premium payments to the internal service funds on behalf of program participants based on provisional rates determined by insurance company estimates of monthly claims paid for each coverage class, plus the stop-loss health insurance premium costs and administrative service charges.

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

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

The District has two items that qualify for reporting in this category on the government-wide statement of net position. Deferred outflows of resources related to other postemployment benefits consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenditures in future years. Deferred outflows of resources related to pension plans consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenses in future years.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

The District has four types of items that qualify for reporting in this category. The first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied, and is reported as a deferred inflow of resources in both the government-wide statement of net position and the governmental funds balance sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. The third item is deferred inflows related to pension and OPEB activity as a result of various estimate differences that will be recognized as expenses in future years, reported in the government-wide statement of net position. The final item is deferred inflows related to leases where the District is the lessor and is reported in the general fund and statement of net position. The deferred inflows of resources related to leases are recognized as an inflow of resources (revenue) on the straight-line basis over the term of the lease.

Unearned Revenue

Unearned revenues are those in which resources are received by the District before it has a legal claim to them. The District has reported unearned revenues for prepaid General Fund and Community Service Fund revenues and school lunch balances for students in the Food Service Fund.

Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the District's government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets. Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." The District's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

- Nonspendable fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.

- Restricted fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.

- Committed fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board. A committed fund balance cannot be a negative number. As of June 30, 2025, the District does not have any committed fund balance.

- Assigned fund balance amounts are comprised of unrestricted funds constrained by the school district's intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district's intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance. The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The board also delegates the power to assign fund balances to the following: the Superintendent and the Assistant Superintendent. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board. An assigned fund balance cannot be a negative number.

- Unassigned fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned. The school district will strive to maintain a minimum unassigned General Fund balance of at least 5% of the district's General Fund operating budget.

Comparative Data

The basic financial statements include certain prior year summarized comparative information in total but not at the level of detail required for a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

Estimates

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

Adoption of New Accounting Standard

As of July 1, 2024, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. The effect of the implementation of this standard on beginning net position is disclosed in Note 14.

As of July 1, 2024, the District adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires management to evaluate whether there are risks related to a government's vulnerabilities due to certain concentrations or constraints that require disclosure. There was no effect of the implementation of this standard on disclosures during the year.

Note 2 - Stewardship, Compliance, and Accountability

Expenditures in Excess of Appropriations

Budget control for the fund is established by its total appropriations. The Community Service Fund had expenditures exceeding appropriations in the amount of $268,025 for the year ended June 30, 2025. These over expenditures were funded by greater than expected revenues and existing fund balance.

Note 3 - Deposits and Investments

Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the District's School Board. All such depositories are members of the Federal Reserve System.

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

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

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

At June 30, 2025, all deposits were insured or collateralized by securities held by the District's agent in the District's name.

Concentration of Credit Risk – The District maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per depositor, per insured bank, for each account ownership category. At June 30, 2025, the District did not have any deposits in excess of FDIC-insured limits.

Investments

The following are considered the most significant risks associated with investments:

Credit Risk - Investments - Minnesota Statutes authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, bankers' acceptances, certain repurchase agreements and commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record.

Custodial Credit Risk - Investments - For an investment, custodial risk is the risk that, in the event of failure of the counterparty, the School District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The School District's investment policy requires that brokers provide insurance to cover balances held in each investment account. As of June 30, 2025, the investment balances were fully covered by insurance for each brokerage firm. The investments in the Minnesota School District Liquid Asset Fund and MNTrust are not subject to the credit risk classifications as noted in paragraph 9 of GASB Statement No. 40.

Interest Rate Risk - Investments - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policies do not limit the maturities of investments; however, when purchasing investments, the District considers such things as interest rates and cash flow needs.

Concentration of Credit Risk - Investments - The District places no limit on the amount that the District may invest in any one issuer. Currently, the District did not have investments with any issuer which individually comprised more than 5% of total investments.

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

The District's investment policies do not limit the maturities of investments; however, when purchasing investments, the District considers such things as interest rates and cash flow needs. The credit ratings and maturities of the District's investments measured at amortized cost at June 30, 2025, are as follows:

	Credit Rating	Amortized Cost	Maturity Duration in Years			No Maturities
			< 1	1 - 5	6 -10	
MSDLAF+ Liquid Class	AAAm	$ 53,627,133	$ -	$ -	$ -	$ 53,627,133
MSDLAF+ Max Class	AAAm	46,408,917	-	-	-	46,408,917
MSDLAF TERM	N/A	41,050,000	41,050,000	-	-	-
MNTrust Investment Pool	AAAm	49,659,409	-	-	-	49,659,409
Total Investments at Amortized Cost		$ 190,745,459	$ 41,050,000	$ -	$ -	$ 149,695,459

The Minnesota School District Liquid Asset Fund (MSDLAF) is an external investment pool not registered with the Securities Exchange Commission (SEC). The Liquid Class has no redemption requirements while the Max Class may not be redeemed for at least 14 days and a 24-hour hold is placed on redemption requests. The MNTrust Investment Shares portfolio is an external investment pool, and its investments are valued at amortized cost.

The credit ratings and maturities of the District's investments measured at fair value at June 30, 2025, are as follows:

	Rating	Fair Value	Maturity Duration in Years			No Maturities
			< 1	1 - 5	6 -10	
U.S. Treasury Notes	AA+/Aa1	$ 93,361,472	$ 93,361,472	$ -	$ -	$ -
Commercial Paper	A1+/P1	13,918,736	13,918,736	-	-	-
Commercial Paper	A1/P1	63,863,548	63,863,548	-	-	-
Corporate Bonds	A1+/P1	13,797,394	13,797,394	-	-	-
Corporate Bonds	A1/P1	56,352,912	56,352,912	-	-	-
Corporate Bonds	A1/NA	7,869,304	7,869,304			
Total Investments at Fair Value		$ 249,163,366	$ 249,163,366	$ -	$ -	$ -

Investments Held in Other Postemployment Benefit Trust

The following investments are held within the other postemployment benefit trust. The funds are invested in accordance with the investment policy adopted by the District for the OPEB Trust. State statute does not limit the allowable investments for OPEB trust assets.

The credit ratings and maturities of the OPEB trust investments measured at fair value and amortized cost at June 30, 2025, are as follows:

	Credit Rating	Fair Value	Maturity Duration in Years				No Maturities
			< 1	1 - 5	6 -10	>10	
U.S. Treasuries with Maturities at Purchase of Greater Than 1 Year	N/A	$ 17,250,051	$ 245,683	$ 1,813,134	$ 4,311,565	$ 10,879,669	$ -
Mortgage Backed Securities	AAA	1,967,780	-	1,235,689	-	732,091	-
Corporate Bonds	AAA/AA+	300,906	-	-	300,906	-	-
Corporate Bonds	AA3/AA-	1,188,261	-	417,999	307,617	462,645	-
Corporate Bonds	AA3/A	204,724	-	-	204,724	-	-
Corporate Bonds	AA2/AA-	291,612	-	291,612	-	-	-
Corporate Bonds	A3/A-	803,262	-	299,433	503,829	-	-
Corporate Bonds	A3/BBB+	244,808	-	244,808	-	-	-
Corporate Bonds	A2/A+	424,737	-	424,737	-	-	-
Corporate Bonds	A2/A	602,332	-	-	456,437	145,895	-
Corporate Bonds	A2/A-	292,812	292,812	-	-	-	-
Corporate Bonds	A2/BBB+	292,761	-	292,761	-	-	-
Corporate Bonds	A1/A+	249,900	249,900	-	-	-	-
Corporate Bonds	A1/A	964,989	-	-	357,865	607,124	-
Corporate Bonds	A1/A-	664,470	-	434,333	-	230,137	-
Corporate Bonds	BAA3/BBB	480,150	-	-	255,653	224,497	-
Corporate Bonds	BAA2/BBB	1,381,405	372,570	248,645	760,190	-	-
Corporate Bonds	BAA1/BBB+	1,448,635	-	752,269	-	696,366	-
Corporate Bonds	BAA1/BBB	447,426	-	-	447,426	-	-
Equities	N/A	31,623,113	-	-	-	-	31,623,113
Real Estate Investment Trusts	N/A	100,179	-	-	-	-	100,179
Real Asset Funds	N/A	2,897,276	-	-	-	-	2,897,276
Total		$ 64,121,589	$ 1,160,965	$ 6,455,420	$ 7,906,212	$ 13,978,424	$ 34,620,568
		Amortized Cost					
Money Markets	N/A	$ 1,407,657					

Fair Value Measurements

The District uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The District follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the District has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 - Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 - Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 - Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity's own assumptions about the assumptions market participants and would use in pricing the asset.

Assets of the District measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
U.S. Treasury Notes	$ 93,361,472	$ -	$ -	$ 93,361,472
Corporate Bonds	78,019,610	-	-	78,019,610
Equities	77,782,284	-	-	77,782,284
Total	$ 249,163,366	$ -	$ -	$ 249,163,366
Investments Measured at Amortized Cost				190,745,459
				$ 439,908,825

Assets of the OPEB Trust measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
U.S. Treasuries with Maturities at Purchase of Greater Than 1 Year	$ 17,250,051	$ -	$ -	$ 17,250,051
Mortgage Backed Securities	1,967,780	-	-	1,967,780
Corporate Bonds	10,283,190	-	-	10,283,190
Equities	31,623,113	-	-	31,623,113
Real Estate Investment Trusts (REITs)	-	100,179	-	100,179
Real Asset Funds	-	2,897,276	-	2,897,276
Total	$ 61,124,134	$ 2,997,455	$ -	$ 64,121,589
Investments Measured at Amortized Cost				1,407,657
				$ 65,529,246

Deposits and investments are included on the basic financial statements as follows:

Cash and Cash Equivalents - Statement of Net Position	$ 492,417,264
Cash with Fiscal Agent - Statement of Net Position	710,446
Cash and Cash Equivalents - Fiduciary Fund	65,529,246
	$ 558,656,956

Note 4 - Due from Other Governmental Units

Amounts receivable from other governments as of June 30, 2025, include:

Fund	Federal	State	Other	Total
Major Funds				
General	$ 1,929,997	$ 42,706,041	$ 941,963	$ 45,578,001
Food service	1,306,797	1,803,829	-	3,110,626
Community service	28,456	491,610	9,976	530,042
Debt service	-	32,692	165,245	197,937
	$ 3,265,250	$ 45,034,172	$ 1,117,184	$ 49,416,606

Note 5 - Capital Assets

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

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Capital Assets Not Being Depreciated				
Land	$ 11,966,353	$ 7,659,479	$ -	$ 19,625,832
Construction in progress	19,320,956	102,906,162	20,697,714	101,529,404
Total capital assets, not being depreciated	31,287,309	110,565,641	20,697,714	121,155,236
Capital Assets Being Depreciated/Amortized				
Buildings and improvements	514,188,125	12,405,886	3,216,023	523,377,988
Furniture and equipment	72,268,168	14,782,605	2,147,103	84,903,670
Land improvements	20,949,724	2,052,803	-	23,002,527
Right-to-use leased assets	1,553,517	378,233	288,212	1,643,538
Right-to-use subscription IT assets	16,544,761	5,057,085	5,704,604	15,897,242
Total capital assets being depreciated/amortized	625,504,295	34,676,612	11,355,942	648,824,965
Less Accumulated Depreciation/Amortization for				
Buildings and improvements	252,219,109	13,048,668	2,676,625	262,591,152
Furniture and equipment	52,069,802	4,809,087	2,140,151	54,738,738
Land improvements	12,713,014	598,545	-	13,311,559
Right-to-use leased assets	725,397	328,727	288,211	765,913
Right-to-use subscription IT assets	5,989,922	3,331,267	2,911,990	6,409,199
Total accumulated depreciation/amortization	323,717,244	22,116,294	8,016,977	337,816,561
Net capital assets, depreciated/amortized	301,787,051	12,560,318	3,338,965	311,008,404
Total capital assets, net	$ 333,074,360	$ 123,125,959	$ 24,036,679	$ 432,163,640

Depreciation/amortization expense for the year ended June 30, 2025 was charged to the following functions/programs:

Administration	$ 24,012
District support services	745,520
Regular instruction	5,351,708
Vocational education instruction	250
Special education instruction	40,700
Pupil support services	1,794,249
Sites and buildings	14,159,855
Total depreciation/amortization expense	$ 22,116,294

Note 6 - Leases

Lease Receivables

The District has accrued a receivable for leases of certain real property under long-term, noncancelable lease agreements. The remaining receivable for these leases was $1,031,024 for the year ended June 30, 2025. Deferred inflows related to these leases were $946,114 as of June 30, 2025. Interest revenue recognized on these leases was $28,390 for the year ended June 30, 2025. Principal receipts of $66,262 were recognized during the fiscal year. The interest rate on the leases was 2.40%. Final receipt is expected in fiscal year 2039.

Total future minimum lease payments to be received under lease agreements are as follows:

Years Ending June 30,	Long-Term Lease Receivable	
	Principal	Interest
2026	$ 68,435	$ 23,929
2027	72,505	22,269
2028	66,227	20,571
2029	57,893	19,311
2030	60,769	17,922
2031 - 2035	346,230	66,404
2036 - 2039	358,965	20,855
	$ 1,031,024	$ 191,261

Leases Payable

The District has entered into various lease agreements for office technology equipment, vehicles, and fiber optic cables. The District is required to make principal and interest payments through fiscal year 2032. Lease payments are made from the general and community service funds. The lease liability was valued using discount rates of 2.40%-4.99%. For lease agreements with no stated interest rate, the District's incremental borrowing rate was used. Payments of principal and interest for the leases are made from the General, Food Service, and Community Service Funds.

The future principal and interest lease payments as of June 30, 2025, were as follows:

Years Ending June 30,	Principal	Interest
2026	$ 346,295	$ 21,028
2027	336,782	14,724
2028	266,727	9,196
2029	35,953	577
2030	3,923	299
2031 - 2032	5,949	359
	$ 995,629	$ 46,183

Note 7 - Subscription-Based Information Technology Arrangements (SBITAs)

The District entered into various SBITA contracts for the use of various educational and administrative software and online subscriptions. The District is required to make principal and interest payments through fiscal year 2030. The subscription liability was valued using a discount rate of 2.5% based on the District's incremental borrowing rate at the inception of the subscriptions. Payments of principal and interest for the SBITAs are made from the General, Food Service, and Building Construction Fund.

Remaining principal and interest payments on subscriptions are as follows:

Years Ending June 30,	Principal	Interest
2026	$ 2,045,159	$ 184,769
2027	2,315,655	113,659
2028	1,382,050	56,949
2029	660,435	22,398
2030	125,572	5,887
	$ 6,528,871	$ 383,662

Note 8 - Long-Term Liabilities

Changes in long-term liabilities during the year ended June 30, 2025 are as follows:

	Balance July 1, 2024, as restated	Additions	Deletions	Balance June 30, 2025	Due Within One Year
Bonds Payable	$ 372,305,000	$ -	$ 13,595,000	$ 358,710,000	$ 19,320,000
Unamortized Bond Premium	18,027,908	-	2,458,091	15,569,817	2,458,090
Certificates of Participation	26,815,000	-	3,445,000	23,370,000	3,565,000
Financed Purchases Payable	3,232,106	-	816,217	2,415,889	699,838
Leases	978,777	378,233	361,381	995,629	346,295
Subscription Liabilities	8,839,263	5,057,085	7,367,477	6,528,871	2,045,159
Arbitrage Rebate Liability	4,338,099	2,512,659	-	6,850,758	-
Compensated Absences*	49,758,044	3,252,718	-	53,010,762	34,230,263
Severance Benefits Payable*	11,109,339	-	1,934,118	9,175,221	1,440,937
	$ 495,403,536	$ 11,200,695	$ 29,977,284	$ 476,626,947	$ 64,105,582

*The roll-forward schedule only reports the net change in the compensated absences liability.

Bonds Payable

Following is a summary of bonds payable as of June 30, 2025:

Bond Description	Final Maturity	Interest Rate	Original Principal	Outstanding Balance
General Obligation School Building Bonds, Series 2016A	2030	1.00-5.00%	$ 112,150,000	$ 58,710,000
General Obligation Facilities Maintenance and School Building Bonds, Series 2023A	2044	4.00-5.00%	300,000,000	300,000,000
				$ 358,710,000

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

Certificates of Participation

Following is a summary of certificates of participation as of June 30, 2025:

Certification of Participation Description	Final Maturity	Interest Rate	Original Principal	Outstanding Balance
Certificates of Participation, Series 2010A	2026	2.00 - 3.38%	$ 2,705,000	$ 220,000
Certificates of Participation, Series 2013B	2029	2.00 - 4.00%	13,710,000	4,270,000
Certificates of Participation, Series 2020A	2030	2.00 - 4.00%	8,960,000	4,850,000
Certificates of Participation, Series 2021A	2031	1.20 - 3.00%	9,005,000	5,700,000
Certificates of Participation, Series 2022B	2037	3.00 - 5.00%	9,775,000	8,330,000
				$ 23,370,000

The District issued certificates of participation of $2,705,000 in October 2010 to finance the purchase and renovation of a building. This debt requires semiannual principal and interest payments of varying amounts (at rates ranging from 2.0% to 3.38%) for 15 years, maturing in April 2026. These certificates are being repaid from the General Fund.

The District issued certificates of participation of $13,710,000 in December 2013 to finance the construction of a new Early Childhood/Adult Education facility. This debt requires semiannual principal and interest payments of varying amounts (at rates ranging from 2.0% to 4.0%) for 15 years, maturing in February 2029. These certificates are being repaid from the General Fund.

The District issued certificates of participation of $8,960,000 in May 2020 to finance the construction of artificial turf athletic fields at Eagan and Rosemount High Schools. This debt requires semiannual principal and interest payments of varying amounts (at rates ranging from 2.0% to 4.0%) for 10 years, maturing in February 2030. These certificates are being repaid from the General Fund.

The District issued certificates of participation of $9,005,000 in March 2021 to finance the construction of artificial turf athletic fields at Apple Valley and Eastview High Schools. This debt requires semiannual principal and interest payments of varying amounts (at rates ranging from 1.2% to 3.0%) for 10 years, maturing in April 2031. These certificates are being repaid from the General Fund.

The District issued certificates of participation of $9,775,000 in March 2022 to finance the acquisition of an existing facility to provide instructional services for early childhood students and an alternative learning center site. This debt requires semiannual principal and interest payments of varying amounts (at rates ranging from 3.0% to 5.0%) for 15 years, maturing in April 2037. These certificates are being repaid from the General Fund.

Financed Purchases Payable

The District has purchased various assets through financed purchase agreements. Annual principal and interest on these arrangements is paid from the General Fund.

Following is a summary of direct borrowing payable as of June 30, 2025:

Direct Borrowing Description	Final Maturity	Original Principal	Outstanding Balance
ALC, Transition Plus, Pathways Building	2027	$ 5,028,875	$ 803,404
Parkview Additions	2030	4,200,000	1,612,485
			$ 2,415,889

Remaining principal and interest payments on long-term debt are as follows:

Years Ending June 30,	Bonds Payable		Certificates of Participation	
	Principal	Interest	Principal	Interest
2026	$ 19,320,000	$ 15,583,400	$ 3,565,000	$ 742,313
2027	12,775,000	14,617,400	3,475,000	609,363
2028	13,365,000	13,978,650	3,605,000	476,425
2029	14,425,000	13,428,600	3,725,000	355,325
2030	16,360,000	12,953,150	2,665,000	247,235
2031-2035	90,465,000	53,243,000	4,690,000	607,030
2036-2040	99,285,000	30,932,200	1,645,000	74,400
2041-2044	92,715,000	9,362,400	-	-
	$ 358,710,000	$ 164,098,800	$ 23,370,000	$ 3,112,091

Years Ending June 30,	Financed Purchases Payable		Total	
	Principal	Interest	Principal	Interest
2026	$ 699,838	$ 64,679	$ 23,584,838	$ 16,390,392
2027	720,679	43,837	16,970,679	15,270,600
2028	322,380	26,990	17,292,380	14,482,065
2029	331,906	17,463	18,481,906	13,801,388
2030	341,086	7,543	19,366,086	13,207,928
2031-2035	-	-	95,155,000	53,850,030
2036-2039	-	-	100,930,000	31,006,600
2041-2044	-	-	92,715,000	9,362,400
	$ 2,415,889	$ 160,512	$ 384,495,889	$ 167,371,403

Leases

The District leases office technology equipment, vehicles, and fiber optic cables for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through 2032. See Note 6 for further information.

Subscription Liabilities

The District has contracts for the use of software and online subscriptions that expire at various dates through 2030. See Note 7 for further information.

Arbitrage Rebate Liability

The District has performed an arbitrage rebate and yield restriction compliance computation for the proceeds of the General Obligation Facilities Maintenance and School Building Bonds, Series 2023A, resulting in an arbitrage rebate liability as of June 30, 2025. Payment for the accrued liability will be due during fiscal year 2029 from the debt service fund.

Compensated Absences

Compensated absences payable consists of estimated future use of sick leave and accumulated vacation benefits as discussed in Note 1.

Severance Benefits Payable

Severance benefits payable consists of vested severance balances as discussed in Note 1.

Note 9 - Self-Insurance

The District is self-insured with respect to health and dental insurance costs. Terms of the plan include a stop-loss provision, which limits the District's liability. The following is the activity for the year ended June 30, 2025:

Claims incurred but not reported at beginning of year	$ 4,904,740
Claims incurred	81,929,264
Claims paid	(81,321,328)
Claims incurred but not reported at end of year	$ 5,512,676

Note 10 - Other Post-Employment Benefits

A. Plan Description

The District operates and administers a single employer defined benefit other postemployment benefit plan (the Plan) that provides health insurance to eligible employees and their spouses through the District's self-insured health insurance plan. Benefit and eligibility provisions are established through contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements. The Plan does not issue a publicly available financial report.

Plan membership as of the July 1, 2024 valuation date is as follows:

Inactive employees or beneficiaries currently receiving benefit payments	175
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	3,856
	4,031

B. Benefits Provided

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

Retirees of the District who have reached age 55 and 3 years of service for superintendent, directors/cabinet, principals, administrators, assistant administrators, and teachers or 5 years of service for all other employees have the option under state law to continue their medical insurance coverage through the District from the time of retirement until the employee reaches the age of eligibility for Medicare. All retirees must have reached age 55 with 3 years of service. Retirees have access to medical insurance with monthly blended premiums of $919 for single and $2,046 for employee +1 coverage. Retiring superintendent, directors/cabinet, and principals have access to dental insurance with monthly blended premium of $48 for single and $128 for family coverage until Medicare eligibility. Retiring superintendent, directors/cabinet, principals, administrators and assistant administrators have access to life insurance with a blended premium per thousand per month of $0.059 to age 70.

Certain contract groups are eligible for subsidized benefits as follows:

Superintendent and Directors/Cabinet –For retirees reaching age 55 with 10 years of service, the District will provide full medical and dental premium coverage until Medicare eligibility for the retiree and his/her spouse.

Principal – For retirees reaching age 55 with 15 years of service and 5 years as a principal, the District will provide medical insurance contribution same as actives plus $50 per month until Medicare eligibility, dental insurance contribution same as actives until Medicare eligibility, and, for those retiring prior to July 1, 2022, the full cost of term life insurance up to the salary amount at termination through age 65. Board contribution as of the July 1, 2024 valuation is up to $928 ($1,002 effective July 1, 2025) per month for single coverage and $2,060 ($2,225 effective July 1, 2025) towards employee + 1 premium for medical insurance.

Administrators and Assistant Administrators – For retirees reaching age 55 with 15 years of service, the District will provide up to $2,218 per month for those retiring after June 30, 2024, and $2,385, per month for those retiring after June 30, 2025, toward medical and dental insurance premiums until Medicare eligibility.

Teachers– For retirees reaching age 55 with 15 years of service or 30 years of service with no age requirement, the District will make a lump-sum contribution to the employee's health care savings plan equal to 25 days of pay multiplied by their daily rate of pay at retirement, plus an additional $12,000 ($6,000 for those on job share), less any matching contributions made by the District to the retiree's 403(b) plan over the course of that individual's employment, to the extent that such 403(b) contributions exceed any severance (as described earlier in these notes) earned by the individual.

C. Funding Policy

The District has assets designated for OPEB. These assets are in a qualified irrevocable trust which is included as a fiduciary fund in these financial statements. The District's investment policy is to follow state statutes as listed in Note 3. The District is assumed to make no future contributions to the trust. Benefit payments equal to the annual direct subsidy plus implicit subsidy are assumed to be made from the trust. Contribution requirements are also established through contractual agreements with employee groups. The eligibility for, amount of, duration of, and District's contribution to the cost of the benefits provided varies by contract and date of retirement.

D. Net OPEB Asset

The District's net OPEB asset of $6,112,116 was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of July 1, 2024.

E. Actuarial Assumptions

The total OPEB liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	Service graded table
Discount Rate	5.40 percent
Investment Rate of Return	5.60 percent, net of OPEB plan investment expenses
Healthcare Cost Trend Rates	6.25 percent, grading to 5.00 percent over 5 years then to 4.00 percent over the next 48 years
Retiree Plan Participation	
Pre-65 subsidy available	
Teachers	45%
All others	100%
Pre-65 subsidy not available	45%
Percent of Married Retirees Electing Spouse Coverage	
Spouse subsidy available	100%
Spouse subsidy not available	
Males	25%
Females	15%

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

The actuarial assumptions used in the July 1, 2024 valuation were based on inputs from a variety of published sources of historical and projected future financial data. The salary scales used to value GASB 74/75 liabilities are similar to the tables used to value pension liabilities for Minnesota school district employees. The rates for TRA eligible employees are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018 and a study of economic assumptions dated November 2017. The rates for other employees are based on the Public Employees Retirement Association of Minnesota most recent four-year experience study for the General Employees Plan completed in 2019 and a review of the inflation assumption. The retirement and withdrawal assumptions used to value GASB 74/75 liabilities are similar to those used to value pension liabilities for Minnesota school district employees. The rates are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018.

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

Plan Provisions

- The Teachers' employer contributions to the Tax-Deferred Matching Plan were updated. Note: The matching contributions are not included in the GASB 75 liabilities in this report, but they are used to offset GASB 75 subsidized benefits.
- The District no longer pays life insurance premiums for Principals retiring after 7/1/2022.

Assumptions

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The discount rate was changed from 4.90% to 5.40%.

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

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

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Fixed Income	40%	2.00%
Domestic Equity	20%	8.00%
International Equity	20%	8.00%
Real Estate	10%	8.00%
Other	10%	8.00%
	100%	

F. Discount Rate

The discount rate used to measure the total OPEB liability was 5.40%. The projection of cash flows used to determine the discount rate assumed that the District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

G. Changes in the Net OPEB Liability (Asset)

	Increase (Decrease)		
	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2024	$ 62,076,919	$ 56,953,041	$ 5,123,878
Changes from the Prior Year			
Service Cost	3,822,211	-	3,822,211
Interest Cost	3,115,245	-	3,115,245
Assumption Changes	(906,044)	-	(906,044)
Plan Changes	(29,027)	-	(29,027)
Employer Contributions	-	4,701,642	(4,701,642)
Projected Investment Return	-	3,368,880	(3,368,880)
Difference between Expected and Actual Experience	(3,960,532)	2,001,793	(5,962,325)
Other adjustments	-	3,205,532	(3,205,532)
Benefit Payments	(4,701,642)	(4,701,642)	-
Total Net Changes	(2,659,789)	8,576,205	(11,235,994)
Balances at June 30, 2025	$ 59,417,130	$ 65,529,246	$ (6,112,116)

The measurement date of the net OPEB asset was June 30, 2025; the date of the actuarial valuation on which the total OPEB liability is based was July 1, 2024.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of changes in the District's net OPEB liability and related ratios, presented as required supplementary information following the notes to the financial statements, presents multiple year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits will be displayed.

H. Sensitivity of the Net OPEB Liability (Asset) to Changes in Discount Rate and the Healthcare Cost Trend Rates

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Discount Rate	4.40%	5.40%	6.40%
Net OPEB Liability (Asset)	$ (2,395,820)	$ (6,112,116)	$ (9,633,959)

The following presents the net OPEB liability (asset) of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using a healthcare cost trend rate one percentage point lower and one percentage point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Trend Rate	Selected Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
Medical Trend Rate	5.25%, decreasing to 4.00% over 5 years then to 3.00% over the next 48 years	6.25%, decreasing to 5.00% over 5 years then to 4.00% over the next 48 years	7.25%, decreasing to 6.00% over 5 years then to 5.00% over the next 48 years
Net OPEB Liability (Asset)	$ (10,265,408)	$ (6,112,116)	$ (1,291,374)

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

For the year ended June 30, 2025, the District recognized OPEB expense of $3,386,854. At June 30, 2025, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability Gains	$ -	$ 8,431,852
Assumption Changes	2,916,728	1,978,654
Investment Gains	-	779,101
	$ 2,916,728	$ 11,189,607

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

Years Ended June 30,	OPEB Expense Amount
2026	$ 277,674
2027	(1,643,720)
2028	(1,798,734)
2029	(1,445,960)
2030	(1,045,591)
Thereafter	(2,616,548)

J. OPEB Plan Fiduciary Plan

Detailed information about the OPEB plan's fiduciary net position is available in a separately issued OPEB financial report.

Note 11 - Defined Benefit Pension Plans

Substantially all employees of the District are required by state law to belong to defined benefit, multi-employer, cost-sharing pension plans administered by the Public Employees' Retirement Association (PERA) or the Teachers' Retirement Association (TRA), both of which are administered on a state-wide basis.

For the year ended June 30, 2025, the District reported its proportionate share of deferred outflows of resources, net pension liabilities, deferred inflows of resources, and pension expense for each of the plans as follows:

	Deferred Outflows of Resources	Net Pension Liability	Deferred Inflows of Resources	Pension Expense (Income)
PERA	$ 9,235,497	$ 29,387,063	$ 19,497,775	$ 1,607,332
TRA	62,918,015	218,772,918	60,521,368	15,399,870
Total all plans	$ 72,153,512	$ 248,159,981	$ 80,019,143	$ 17,007,202

Disclosures relating to these plans are as follows:

Public Employees Retirement Association (PERA)

A. Plan Descriptions

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

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

B. Benefits Provided

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

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

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

C. Contribution Rate

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

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2025 and the District was required to contribute 7.50 percent for General Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2025, were $5,301,051. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At June 30, 2025, the District reported a liability of $29,387,063 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of $16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled $759,889.

District's proportionate share of net pension liability	$ 29,387,063
State of Minnesota's proportionate share of the net pension liability associated with the District	759,889
Total	$ 30,146,952

The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.7949 percent at the end of the measurement period and 0.7874 percent for the beginning of the period.

For the year ended June 30, 2025, the District recognized pension expense of $1,607,332 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized $20,372 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual $16 million contribution.

During the plan year ended June 30, 2024, the State of Minnesota contributed $170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the $170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized $1,352,077 for the year ended June 30, 2025, as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

At June 30, 2025, the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 2,758,199	$ -
Changes in actuarial assumptions	145,137	11,045,836
Net difference between projected and actual earnings on pension plan investments	-	7,790,616
Changes in proportion	1,031,110	661,323
Contributions paid to PERA subsequent to the measurement date	5,301,051	-
Total	$ 9,235,497	$ 19,497,775

The $5,301,051 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	Pension Expense Amount
2026	$ (8,110,033)
2027	(1,714,409)
2028	(3,486,544)
2029	(2,252,343)

E. Long-Term Expected Return on Investment

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

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

F. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

Inflation is assumed to be 2.25 percent for the General Employees Plan.

Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.0 percent after 27 years of service.

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

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

The following changes in actuarial assumptions and plan provisions occurred in 2024:

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

G. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

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

Sensitivity Analysis
Net Pension Liability (Asset) at Different Discount Rates

		General Employees Fund
1% Lower	6.00%	$ 64,186,077
Current Discount Rate	7.00%	$ 29,387,063
1% Higher	8.00%	$ 761,702

I. Pension Plan Fiduciary Net Position

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

Teachers Retirement Association (TRA)

A. Plan Descriptions

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

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

B. Benefits Provided

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

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

Tier I Benefits

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

With these provisions:

a.) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
b.) 3 percent per year early retirement reduction factor for all years under normal retirement age.
c.) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

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

or

Tier II Benefits

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66. After July 1, 2024, the age will change to not to exceed 65. An early retirement reduction is applied to members retiring before age 66, but will be age 65 after July 1, 2024. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) early retirement reduction rate applied.

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

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

C. Contribution Rate

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for the fiscal year 2025 for coordinated were 7.75% for the employee and 8.75% for the employer. Basic rates were 11.25% for the employee and 12.75% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2025 were $20,924,106. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Actuarial Assumptions

The total pension liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability	
Actuarial Information	
Experience Studies	August 2, 2023 (demographic and economic assumptions)*
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% after June 30, 2028
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually
Mortality Assumptions	
Pre-retirement	PubT-2010 (A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Healthy Retirees	PubT-2010 (A) Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Beneficiaries	PubT-2010 (A) Contingent Surviver Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Disabled Retirees	PubNS-2010 Disabled Retiree Mortality Table, male rates set forward 1 year and femail rates unadjusted. Generational projection uses the MP-2021 scale.

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

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

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

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	4.36%
International Equity	16.5%	5.28%
Private Markets	20.0%	6.70%
Fixed Income	25.0%	2.03%
Unallocated Cash	5.0%	2.92%
	100.0%	

Changes in actuarial assumptions since the 2023 valuation

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

E. Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2024 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

F. Net Pension Liability

On June 30, 2025, the District reported a liability of $218,772,918 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. District proportionate share was 3.4429 percent at the end of the measurement period and 3.4262 percent for the beginning of the year.

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

District's proportionate share of net pension liability	$ 218,772,918
State's proportionate share of the net pension liability associated with the District	14,308,485
Total	$ 233,081,403

For the year ended June 30, 2025, the District recognized pension expense of $15,399,870. It also recognized $175,037 as a decrease to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2024, the State of Minnesota contributed $176 million to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the $176 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized $6,605,240 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

On June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 10,357,877	$ 2,790,814
Net difference between projected and actual investment earnings on pension plan ivestments	-	29,960,096
Changes of assumptions	21,059,621	26,089,263
Changes in proportion	10,576,411	1,681,195
District's contributions to TRA subsequent to the measurement date	20,924,106	-
Total	$ 62,918,015	$ 60,521,368

The $20,924,106 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

Other amounts reported as deferred outflows and inflows of resources related to TRA pensions will be recognized in pension expense as follows:

Years Ended June 30,	Pension Expense Amount
2026	$ (11,232,555)
2027	22,436,518
2028	(13,723,053)
2029	(12,760,729)
2030	(3,247,640)

G. Pension Liability Sensitivity

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

Sensitivity of Net Pension Liability (NPL)
to Changes in the Discount Rate

1% decrease (6.00%)	Current (7.00%)	1% increase (8.00%)
$ 385,271,906	$ 218,772,918	$ 81,740,299

H. Pension Plan Fiduciary Net Position

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

Note 12 - Interfund Transfers

The District had the following interfund transfers:

Transfer In	Amount	Transfer Out	Amount
Community Service	$ 152,468	General Fund	$ 152,468

The District transferred $152,468 to the Community Service Fund to fund a shortfall in preschool screening.

Note 13 - Fund Balance and Net Position

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties.

Restricted and Assigned fund balances at year-end are as follows:

Restricted for Student Activities - Represents the resources available for the extracurricular activity funds raised by students.

Restricted for Capital Projects Levy - Represents available resources dedicated for capital projects.

Restricted for Literacy Incentive Aid – Represents the amount of school funding dedicated to aiding schools to increase testing results in third and fourth grade.

Restricted for Operating Capital - The District levies taxes and receives state aid to be used for the purchase of equipment, books, and vehicles and to purchase, rent, improve and repair school facilities as allowed by state statute. The cumulative excess of such revenues over equipment and facilities expenditures is reported as a restriction of fund balance in the General Fund.

Restricted for Community Education - Represents accumulated resources available to provide general community education programming.

Restricted for Early Childhood and Family Education Programs - Represents accumulated resources available to provide services for early childhood and family education programming.

Restricted for School Readiness - Represents accumulated resources available to provide school readiness programming.

Restricted for Adult Basic Education - Represents available resources available for activities involving Adult Basic Education.

Restricted for Teacher Compensation for READ Act Training - Represents available resources available for teacher compensation for READ Act training.

Restricted for Long-Term Facility Maintenance - Represents resources available to be used for long-term facilities maintenance projects in accordance with the District's 10-year plan.

Restricted for Student Support Personnel – Represents state aids available for increasing FTEs of licensed school counselors, psychologists, social workers, and nurses.

Restricted for Medical Assistance - Represents resources available to be used for Medical Assistance expenditures.

Assigned for Site Carryover - Represents dollars assigned for unspent site supply allocations.

Assigned for Subsequent Year Budget Deficit - Represents dollars assigned to fund budgeted deficits in the subsequent year.

Assigned for Miscellaneous Budget Carryover – Represents dollars assigned for miscellaneous carryovers.

Restricted for Community Service – Represents available resources available for the community service fund.

Restricted for Food Service – Represents available resources for the food service fund.

Restricted for Building Construction – Represents available resources for the building construction fund.

Restricted for Debt Service – Represents available resources for the debt service fund.

Certain portions of fund balances are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties.

The following is a summary of fund balances as of June 30, 2025:

	General	Food Service	Community Service	Building Construction	Debt Service	Totals
Nonspendable						
Inventories	$ 984,555	$ 541,298	$ -	$ -	$ -	$ 1,525,853
Prepaid items	213,538	-	500	2,492	-	216,530
Total nonspendable	1,198,093	541,298	500	2,492	-	1,742,383
Restricted						
Student activities	328,406	-	-	-	-	328,406
Capital projects levy	7,069,601	-	-	-	-	7,069,601
Literacy incentive aid	2,674,049	-	-	-	-	2,674,049
Operating capital	6,988,044	-	-	-	-	6,988,044
Community education	-	-	1,416,654	-	-	1,416,654
Early childhood and family education	-	-	1,197,426	-	-	1,197,426
School readiness	-	-	1,556,493	-	-	1,556,493
Adult basic education	-	-	564,899	-	-	564,899
Teacher comp READ Act	420,964	-	-	-	-	420,964
Food service	-	10,998,248	-	-	-	10,998,248
Community service	-	-	55,587	-	-	55,587
Capital projects	-	-	-	195,030,237	-	195,030,237
Debt service	-	-	-	-	9,258,597	9,258,597
Long-term facilities maintenance	2,705,813	-	-	20,742,791	-	23,448,604
Student support personnel	498,469	-	-	-	-	498,469
Medical assistance	1,097,164	-	-	-	-	1,097,164
Total restricted	21,782,510	10,998,248	4,791,059	215,773,028	9,258,597	262,603,442
Assigned						
Site operating budget carryover	10,109,864	-	-	-	-	10,109,864
Subsequent year budget deficit	4,753,029	-	-	-	-	4,753,029
Site miscellaneous budget carryover	4,511,237	-	-	-	-	4,511,237
Total assigned	19,374,130	-	-	-	-	19,374,130
Unassigned	76,238,975	-	-	-	-	76,238,975
Total fund balance	$ 118,593,708	$ 11,539,546	$ 4,791,559	$ 215,775,520	$ 9,258,597	$ 359,958,930

On the statement of net position, the District presents net position representing the District's net investment in capital assets. This amount is calculated as follows:

Capital Assets, Net of Accumulated Depreciation/Amortization	$ 432,163,640
Unexpended Bond Proceeds	235,910,760
Bonds Payable at June 30	(358,710,000)
Certificates of Participation at June 30	(23,370,000)
Financed Purchase Payable at June 30	(2,415,889)
Leases at June 30	(995,629)
Subscription Liabilities at June 30	(6,528,871)
Unamortized Bond Premium at June 30	(15,569,817)
Arbitrage Rebate Liability at June 30	(6,850,758)
Construction Contracts Payable	(19,879,882)
Net Investment in Capital Assets	$ 233,753,554

Note 14 - Change in Accounting Principle

As of July 1, 2024, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. Therefore, compensated absences liability was increased by $46,088,914 as of July 1, 2024. The effect of this change in accounting principle is described in the table below.

	July 1, 2024, As Previously Reported	Change in Accounting Principle	July 1, 2024, As Restated
Government-Wide			
Governmental Activities	$ 69,403,889	$ (46,088,914)	$ 23,314,975

Note 15 - Flexible Benefit Plan

The District offers its employees a flexible benefit plan which is classified as a "cafeteria plan" (the Plan) under § 125 of the IRC (which includes pretax insurance premiums, unreimbursed medical expenses, and dependent care expenses). All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pretax dollars withheld from payroll checks to the Plan. Payments are made from the Plan to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the participant.

Before the beginning of the Plan year, which is from July 1 to June 30, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants' annual contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

The Plan is being administered by an independent contract administrator. The unreimbursed medical expense and dependent care expense portions of the Plan were recorded in the Employee Benefit Trust Fund. However, the health insurance premium reimbursements were accounted for in the District's operating funds.

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

Note 16 - Commitments and Contingencies

Federal and State Revenue

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

Construction Commitments

The District has active construction projects as of June 30, 2025. The projects include AVHS window rehabilitation, District hardscape projects, District carpeting projects, HL/SHMS ceiling renovations, AVHS roof rehab, Elementary #20 construction, and Dakota Ridge addition with construction costs of $101,529,404 reported as construction in progress with remaining commitments of $300,155,367 as of June 30, 2025. Projects are expected to be completed through Fall of 2027.

Litigation and Potential Exposure

In the ordinary course of its operations, the District is party to legal proceedings as a plaintiff or defendant. The financial impact of remaining actions is not determinable at June 30, 2025, but, in the opinion of management and legal counsel, the ultimate disposition of any or all of these proceedings will not have a material effect on the District's financial position.

Required Supplementary Information
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196

Schedule of Changes in the District's Net OPEB Liability and Related Ratios, Last 10 Fiscal Years*

	2025	2024	2023	2022	2021	2020	2019	2018
Service Cost	$ 3,822,211	$ 3,879,351	$ 3,878,225	$ 3,588,552	$ 3,150,709	$ 3,167,572	$ 3,075,313	$ 2,665,745
Interest	3,115,245	2,908,809	3,046,738	3,131,848	2,929,263	2,810,239	2,847,687	2,777,088
Assumption Changes	(906,044)	(593,888)	2,020,290	1,917,624	(1,376,215)	-	1,583,799	-
Plan Changes	(29,027)	-	(420,502)	-	(183,686)	-	(179,505)	-
Differences Between Expected and Actual Experience	(3,960,532)	-	(5,437,880)	-	(2,119,363)	-	(5,324)	-
Benefit Payments	(4,701,642)	(4,206,800)	(2,564,399)	(2,778,866)	(3,701,408)	(3,643,391)	(4,783,071)	(4,405,513)
Net Change in Total OPEB Liability	(2,659,789)	1,987,472	522,472	5,859,158	(1,300,700)	2,334,420	2,538,899	1,037,320
Total OPEB Liability - Beginning	62,076,919	60,089,447	59,566,975	53,707,817	55,008,517	52,674,097	50,135,198	49,097,878
Total OPEB Liability - Ending (a)	$ 59,417,130	$ 62,076,919	$ 60,089,447	$ 59,566,975	$ 53,707,817	$ 55,008,517	$ 52,674,097	$ 50,135,198
Plan Fiduciary Net Position								
Contributions-Employer	$ 4,701,642	$ 1,206,800	$ -	$ -	$ -	$ 3,643,391	$ 2,283,071	$ 58,362,417
Projected Investment Return	3,368,880	4,849,665	3,052,738	(6,059,314)	9,663,992	2,903,606	3,028,266	-
Differences Between Expected and Actual Experience	2,001,793	-	101,857	-	-	-	-	-
Benefit Payments	(4,701,642)	(4,206,800)	(2,564,399)	(2,778,866)	(3,701,408)	(3,643,391)	(4,783,071)	(4,405,513)
Other Changes	3,205,532	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	8,576,205	1,849,665	590,196	(8,838,180)	5,962,584	2,903,606	528,266	53,956,904
Total Fiduciary Net Position - Beginning	56,953,041	55,103,376	54,513,180	63,351,360	57,388,776	54,485,170	53,956,904	-
Total Fiduciary Net Position - Ending (b)	$ 65,529,246	$ 56,953,041	$ 55,103,376	$ 54,513,180	$ 63,351,360	$ 57,388,776	$ 54,485,170	$ 53,956,904
District's Net OPEB Liability - Ending (a) - (b)	$ (6,112,116)	$ 5,123,878	$ 4,986,071	$ 5,053,795	$ (9,643,543)	$ (2,380,259)	$ (1,811,073)	$ (3,821,706)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	110.29%	91.75%	91.70%	91.52%	117.96%	104.33%	103.44%	107.62%
Covered Payroll	$ 291,733,150	$ 266,975,848	$ 259,199,852	$ 242,463,437	$ 235,401,395	$ 221,133,728	$ 214,673,522	$ 207,060,884
District's Net OPEB Liability as a Percentage of Covered Payroll	-2.10%	1.92%	1.92%	2.08%	-4.10%	-1.08%	-0.84%	-1.85%

*GASB Statements No. 74/75 require ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Schedule of District OPEB Contributions
Last 10 Fiscal Years*

	2025	2024	2023	2022	2021	2020	2019	2018
Actuarially Determined Contribution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in Relation to The Actuarially Determined Contribution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contribution Deficiency (Excess)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered Payroll	$ 291,733,150	$ 266,975,848	$ 259,199,852	$ 242,463,437	$ 235,401,395	$ 221,133,728	$ 214,673,522	$ 207,060,884
Contributions as A Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

*GASB Statements No. 74/75 require ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Valuation Date	July 1, 2024
Inflation	2.50 percent
Investment Rate of Return	5.60 percent, net of investment expenses
Discount Rate	5.40 percent
Healthcare Cost Trend Rates	6.50% in 2024 grading to 5.00% over 6 years and then to 4.00% over the next 48 years.
Mortality	Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
Actuarial Cost Method	Entry Age, level percentage of pay.
Amortization Method	Average of expected remaining service on a closed basis for differences between expected and actual experience and assumption changes. Closed five-year period for differences between expected and actual asset returns.

2025 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The discount rate was changed from 4.90% to 5.40%.

Changes in Plan Provisions

- The Teachers' employer contributions to the Tax-Deferred Matching Plan were updated. Note: The matching contributions are not included in the GASB 75 liabilities in this report, but they are used to offset GASB 75 subsidized benefits.
- The District no longer pays life insurance premiums for Principals retiring after 7/1/2022.

2024 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 4.70% to 4.90%.

Changes in Plan Provisions

- None

2023 Changes

Changes in Actuarial Assumptions

- The health care trend rates, mortality tables, salary increase rates for non-teachers, withdrawal rates, and retirement rates were updated.
- The discount rate was changed from 4.90% to 4.70%.

Changes in Plan Provisions

- The employer contributions to the Tax-Deferred Matching Plan increased for Teachers. This benefit is not included in the GASB 75 liability, but it is used to offset the Teachers' health care savings plan lump sum under GASB 75.

2022 Changes

Changes in Actuarial Assumptions

- The expected long-term investment return was changed from 6.00% to 5.90%.
- The discount rate was changed from 2.80% to 4.00%.

Changes in Plan Provisions

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

2021 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service and contract group.
- The expected long-term investment return was changed from 4.00% to 6.00%.
- The discount rate was changed from 2.60% to 2.80%.

Changes in Plan Provisions

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

2020 Changes

Changes in Actuarial Assumptions

- The expected long-term investment return was changed from 4.30% to 4.00%.
- The discount rate was changed from 3.30% to 2.60%.

Changes in Plan Provisions

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

2019 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The expected long-term investment return was changed from 5.20% to 4.30%.
- The discount rate was changed from 3.80% to 3.30%.

Changes in Plan Provisions

- The new superintendent does not have a subsidized post-employment benefit.

Schedule of Employer's Share of Net Pension Liability
Last 10 Fiscal Years

Pension Plan	Measurement Date	Employer's Proportion (Percentage) of the Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated With District (b)	Total (d) (a+b)	Employer's Covered Payroll (e)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll (a/e)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
PERA	6/30/2015	0.7836%	$ 40,610,219	N/A	$ 40,610,219	$ 46,021,245	88.2%	78.2%
PERA	6/30/2016	0.7610%	61,789,425	$ 806,952	62,596,377	47,231,887	130.8%	68.9%
PERA	6/30/2017	0.7588%	48,441,291	609,138	49,050,429	48,849,901	99.2%	75.9%
PERA	6/30/2018	0.7609%	42,211,612	1,384,512	43,596,124	51,294,453	82.3%	79.5%
PERA	6/30/2019	0.7483%	41,371,831	1,285,874	42,657,705	52,812,080	78.3%	80.2%
PERA	6/30/2020	0.7648%	45,853,255	1,413,980	47,267,235	54,420,467	84.3%	79.1%
PERA	6/30/2021	0.7370%	31,473,202	961,118	32,434,320	52,020,160	60.5%	87.0%
PERA	6/30/2022	0.8041%	63,684,985	1,866,887	65,551,872	60,313,733	105.6%	76.7%
PERA	6/30/2023	0.7874%	44,030,526	1,213,760	45,244,286	59,007,394	74.6%	83.1%
PERA	6/30/2024	0.7949%	29,387,063	759,889	30,146,952	67,256,853	43.7%	89.1%
TRA	6/30/2015	3.1326%	$ 193,782,291	$ 23,768,953	$ 217,551,244	$ 159,010,347	121.9%	76.8%
TRA	6/30/2016	3.1503%	751,421,716	75,422,961	826,844,677	164,204,853	457.6%	44.9%
TRA	6/30/2017	3.1521%	629,216,339	60,824,265	690,040,604	169,205,267	371.9%	51.6%
TRA	6/30/2018	3.1910%	200,421,836	18,830,184	219,252,020	178,260,773	112.4%	78.1%
TRA	6/30/2019	3.3239%	211,866,085	18,749,509	230,615,594	188,698,314	112.3%	78.2%
TRA	6/30/2020	3.2245%	238,230,381	19,964,267	258,194,648	187,364,672	127.1%	75.5%
TRA	6/30/2021	3.2864%	143,822,690	12,129,930	155,952,620	196,644,649	73.1%	86.6%
TRA	6/30/2022	3.4011%	272,342,096	20,196,458	292,538,554	210,261,583	129.5%	76.2%
TRA	6/30/2023	3.4262%	282,874,747	19,814,975	302,689,722	217,844,234	129.9%	76.4%
TRA	6/30/2024	3.4429%	218,772,918	14,308,485	233,081,403	228,114,446	95.9%	82.1%

Schedule of Employer's Contributions
Last 10 Fiscal Years

Pension Plan	Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
PERA	6/30/2016	$ 3,542,392	$ 3,542,392	$ -	$ 47,231,887	7.5%
PERA	6/30/2017	3,663,743	3,663,743	-	48,849,901	7.5%
PERA	6/30/2018	3,847,084	3,847,084	-	51,294,453	7.5%
PERA	6/30/2019	3,960,906	3,960,906	-	52,812,080	7.5%
PERA	6/30/2020	4,081,535	4,081,535	-	54,420,467	7.5%
PERA	6/30/2021	3,901,512	3,901,512	-	52,020,160	7.5%
PERA	6/30/2022	4,523,530	4,523,530	-	60,313,733	7.5%
PERA	6/30/2023	4,425,555	4,425,555	-	59,007,394	7.5%
PERA	6/30/2024	5,044,264	5,044,264	-	67,256,853	7.5%
PERA	6/30/2025	5,301,051	5,301,051	-	70,680,680	7.5%
TRA	6/30/2016	$ 12,315,364	$ 12,315,364	$ -	$ 164,204,853	7.5%
TRA	6/30/2017	12,690,395	12,690,395	-	169,205,267	7.5%
TRA	6/30/2018	13,369,558	13,369,558	-	178,260,773	7.5%
TRA	6/30/2019	14,548,640	14,548,640	-	188,698,314	7.7%
TRA	6/30/2020	14,839,282	14,839,282	-	187,364,672	7.9%
TRA	6/30/2021	15,987,210	15,987,210	-	196,644,649	8.1%
TRA	6/30/2022	17,535,816	17,535,816	-	210,261,583	8.3%
TRA	6/30/2023	18,625,682	18,625,682	-	217,844,234	8.6%
TRA	6/30/2024	19,960,014	19,960,014	-	228,114,446	8.8%
TRA	6/30/2025	20,924,106	20,924,106	-	239,132,640	8.8%

Notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions

PERA

2024 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption and single discount rate were changed from 6.50 percent to 7.00 percent.

Changes in Plan Provisions

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

2022 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2021 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2020 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2018 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The combined service annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and non-vested deferred members. The revised CSA load are now 0.00 percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for non-vested deferred member liability.
- The assumed postretirement benefit increase rate was changed for 1.00 percent per year for all years to 1.00 percent per year through 2044 and 2.50 percent per year thereafter.

Changes in Plan Provisions

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

2016 Changes

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 7.50 percent.

- Other assumptions were changed pursuant to the experience study June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by $1.1 billion and increase the fiduciary plan net position by $892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of $6.0 million, which meets the special funding situation definition, was due September 2015.

TRA

2024 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.50% to 7.00%. This does not affect the GASB valuation which was already using the 7.00% assumption.

Changes in Plan Provisions

- Effective July 1, 2025, the normal retirement age for Tier 2 members will decrease from 66 to 65.
- The employer contribution rate will increase from 8.75% to 9.50% on July 1, 2025.
- The employer contribution rate will increase from 7.75% to 8.00% on July 1, 2025.

2022 Changes

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2021 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.

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- The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The cost of living adjustment (COLA) was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers was reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.

- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2016 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.
- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Augmentation in the early retirement reduction factors is phased out o Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes of benefit terms

- The DTRFA was merged into TRA on June 30, 2015.

Changes in Actuarial Assumptions

- The annual COLA for the June 30, 2015, valuation assumed 2%. The prior year valuation used 2% with an increase to 2.5% commencing in 2034. The discount rate used to measure the total pension liability was 8.0%. This is a decrease from the discount rate at the prior measurement date of 8.25%. Details, if necessary, can be obtained from the TRA Comprehensive Annual Financial Report.

PERA's Comprehensive Annual Financial Report may be obtained on the PERA's website at www.mnpera.org for notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions.

Additional financial and actuarial information can be found in TRA's GASB 67-68 report. Both reports can be obtained at https://minnesotatra.org.

Supplementary Information
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	$ 1,155,880	$ 42,213	$ 1,198,093
Restricted for Student Activities	342,237	(13,831)	328,406
Restricted for Capital Projects Levy	3,169,400	3,900,201	7,069,601
Restricted for Literacy Incentive Aid	1,431,784	1,242,265	2,674,049
Restricted for Operating Capital	5,505,080	1,482,964	6,988,044
Restricted for Teacher Comp READ Act	-	420,964	420,964
Restricted for Long Term Facilities Maintenance	2,003,060	702,753	2,705,813
Restricted for Student Support Personnel	364,523	133,946	498,469
Restricted for Medical Assistance	2,643,363	(1,546,199)	1,097,164
Assigned for Site Operating Budget Carryover	8,628,839	1,481,025	10,109,864
Assigned for Subsequent Year Budget Deficit	13,372,975	(8,619,946)	4,753,029
Assigned for Site Miscellaneous Budget Carryover	4,394,905	116,332	4,511,237
Unassigned	68,580,003	7,658,972	76,238,975
	$ 111,592,049	$ 7,001,659	$ 118,593,708

Rosemount-Apple Valley-Eagan ISD 196
General Fund
Balance Sheet
June 30, 2025
(With Summarized Financial Information for June 30, 2024)

	2025	2024
Assets		
Cash and cash equivalents	$ 178,795,856	$ 172,945,669
Cash held with fiscal agent	188	188
Receivables		
Current property taxes	64,283,228	63,479,691
Delinquent property taxes	637,472	375,504
Accounts	272,979	679,773
Due from other governmental units	45,578,001	44,909,082
Leases	1,031,024	1,203,110
Prepaid items	213,538	264,756
Inventories	984,555	912,121
Total assets	$ 291,796,841	$ 284,769,894
Liabilities		
Accounts payable	$ 3,822,706	$ 3,924,845
Due to other governmental units	970,876	663,400
Salaries and benefits payable	51,444,829	48,432,073
Construction contracts payable	357,435	2,594,567
Unearned revenue	197,754	129,164
Total liabilities	56,793,600	55,744,049
Deferred Inflows of Resources		
Unavailable revenue-property taxes	637,472	375,504
Property taxes levied for subsequent year	114,825,947	115,932,066
Lease related	946,114	1,126,226
Total deferred inflows of resources	116,409,533	117,433,796
Fund Balance		
Nonspendable		
Prepaid items	213,538	264,756
Inventories	984,555	912,121
Restricted		
Student activities	328,406	342,237
Capital projects levy	7,069,601	3,169,400
Literacy incentive aid	2,674,049	1,431,784
Operating capital	6,988,044	5,505,080
Teacher comp READ act	420,964	-
Long-Term facility maintenance	2,705,813	2,003,060
Student support personnel	498,469	364,523
Medical assistance	1,097,164	2,643,363
Assigned		
Site operating budget carryover	10,109,864	8,628,839
Subsequent year budget deficit	4,753,029	13,372,975
Site miscellaneous budget carryover	4,511,237	4,394,905
Unassigned	76,238,975	68,559,006
Total fund balance	118,593,708	111,592,049
Total liabilities, deferred inflows of resources, and fund balance	$ 291,796,841	$ 284,769,894

Rosemount-Apple Valley-Eagan ISD 196

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Local Sources					
Property taxes	$ 120,407,512	$ 120,407,512	$ 120,593,203	$ 185,691	$ 115,365,814
Investment earnings	-	8,500,000	6,510,082	(1,989,918)	8,450,073
Other	7,783,851	11,343,096	12,139,500	796,404	12,982,750
State Sources	354,665,865	358,681,173	362,927,436	4,246,263	351,667,492
Federal Sources	10,378,125	10,985,610	10,244,030	(741,580)	17,638,833
Total Revenues	493,235,353	509,917,391	512,414,251	2,496,860	506,104,962
District and School Administration					
Salaries and wages	9,840,980	10,672,821	10,658,046	14,775	10,458,097
Employee benefits	3,880,956	3,981,452	4,418,937	(437,485)	4,026,578
Purchased services	364,419	788,616	249,447	539,169	421,738
Supplies and materials	317,794	1,138,336	156,848	981,488	186,054
Capital expenditures	53,346	177,495	153,634	23,861	66,178
Lease principal	-	-	13,201	(13,201)	12,014
Lease interest	-	-	1,015	(1,015)	1,304
Other expenditures	140,299	171,930	106,375	65,555	126,486
	14,597,794	16,930,650	15,757,503	1,173,147	15,298,449
District Support Services					
Salaries and wages	4,109,731	7,892,188	7,775,302	116,886	7,395,365
Employee benefits	4,050,687	4,242,045	5,439,407	(1,197,362)	4,702,107
Purchased services	689,759	4,243,867	3,364,953	878,914	3,727,251
Supplies and materials	588,913	897,119	731,022	166,097	535,977
Capital expenditures	2,023,282	196,500	3,726,745	(3,530,245)	5,592,405
Lease principal	2,550	2,675,782	2,063,592	612,190	1,486,378
Lease interest	(183,330)	2,550	81,488	(78,938)	82,226
Other expenditures	18,984,426	(187,830)	(489,038)	301,208	(450,293)
	30,266,018	19,962,221	22,693,471	(2,731,250)	23,071,416
Regular Instruction					
Salaries and wages	157,351,325	154,735,999	153,871,965	864,034	149,503,965
Employee benefits	53,316,290	50,306,077	52,133,563	(1,827,486)	51,136,735
Purchased services	8,272,101	10,587,523	12,987,725	(2,400,202)	11,622,029
Supplies and materials	5,780,552	10,063,243	5,681,073	4,382,170	6,489,159
Capital expenditures	1,650,450	3,789,691	2,475,992	1,313,699	3,017,004
Lease principal	1,620,184	1,793,184	1,573,450	219,734	3,571,797
Lease interest	-	-	80,532	(80,532)	164,610
Other expenditures	91,851	438,384	25,745	412,639	2,944,309
	228,082,753	231,714,101	228,830,045	2,884,056	228,449,608

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Vocational Instruction					
Salaries and wages	4,393,232	4,298,440	4,291,603	6,837	4,161,926
Employee benefits	1,509,921	1,474,316	1,458,171	16,145	1,476,141
Purchased services	249,130	265,830	274,417	(8,587)	246,085
Supplies and materials	145,934	162,132	134,007	28,125	160,368
Capital expenditures	51,000	55,647	14,057	41,590	78,442
Other expenditures	10,000	10,000	1,956	8,044	2,390
	6,415,217	6,322,365	6,241,188	81,177	6,125,352
Exceptional Instruction					
Salaries and wages	71,728,162	72,704,679	73,065,496	(360,817)	67,584,145
Employee benefits	29,441,343	28,509,969	27,620,920	889,049	26,184,252
Purchased services	2,827,820	2,585,143	1,935,834	649,309	1,766,055
Supplies and materials	1,886,665	1,716,174	881,270	834,904	834,746
Capital expenditures	1,690,312	1,731,993	2,126,710	(394,717)	787,030
Lease principal	158,500	158,500	148,470	10,030	318,218
Lease interest	-	-	12,768	(12,768)	5,999
Other expenditures	39,000	34,000	76,292	(42,292)	10,075
	107,771,802	107,440,458	105,867,760	1,572,698	97,490,520
Community Education and Service					
Employee benefits	-	-	14,789	(14,789)	13,790
Supplies and materials	2,268	2,268	2,100	168	4,965
	2,268	2,268	16,889	(14,621)	18,755
Instructional Support Services					
Salaries and wages	18,071,551	20,737,797	21,493,565	(755,768)	19,522,381
Employee benefits	7,449,368	7,997,570	8,157,040	(159,470)	7,314,588
Purchased services	1,555,131	1,779,339	1,277,166	502,173	1,000,569
Supplies and materials	10,946,689	8,787,691	7,266,387	1,521,304	1,046,485
Capital expenditures	11,384	11,384	303,712	(292,328)	2,769,092
Lease principal	263,090	263,090	463,610	(200,520)	181,227
Lease interest	-	-	9,069	(9,069)	14,381
Other expenditures	107,475	96,586	64,862	31,724	68,125
	38,404,688	39,673,457	39,035,411	638,046	31,916,848
Pupil Support Services					
Salaries and wages	22,281,108	21,985,308	22,252,950	(267,642)	22,030,622
Employee benefits	11,726,509	11,365,339	10,566,445	798,894	10,521,576
Purchased services	5,176,456	6,759,716	8,245,126	(1,485,410)	7,408,172
Supplies and materials	3,177,277	3,218,641	2,639,506	579,135	2,657,518
Capital expenditures	1,603,000	1,603,000	1,630,910	(27,910)	16,645
Lease principal	777,781	175,781	106,122	69,659	92,376
Lease interest	2,860	2,860	4,892	(2,032)	6,743
Other expenditures	6,700	16,700	6,783	9,917	8,499
	44,751,691	45,127,345	45,452,734	(325,389)	42,742,151

Rosemount-Apple Valley-Eagan ISD 196

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Site Building and Equipment					
Salaries and wages	11,359,347	11,242,251	11,796,129	(553,878)	11,227,713
Employee benefits	5,727,361	5,387,171	5,059,999	327,172	4,761,883
Purchased services	7,925,962	8,194,368	9,553,994	(1,359,626)	13,523,784
Supplies and materials	1,739,963	1,769,872	2,340,013	(570,141)	2,821,110
Capital expenditures	13,702,934	13,820,726	12,304,057	1,516,669	11,254,444
Lease principal	4,176,341	4,176,341	4,194,099	(17,758)	4,034,880
Lease interest	957,926	957,926	938,595	19,331	1,093,612
Other expenditures	5,050	5,050	(268,034)	273,084	(243,732)
	45,594,884	45,553,705	45,918,852	(365,147)	48,473,694
Fiscal and Other Fixed Costs					
Purchased services	2,050,118	1,870,118	1,823,914	46,204	1,760,694
Total expenditures	519,987,351	514,596,688	511,637,767	2,958,921	495,347,487
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,751,998)	(4,679,297)	776,484	(462,061)	10,757,475
Other Financing Sources (Uses)					
Transfer out	-	(189,859)	(152,468)	37,391	(146,105)
Sale of property	-	690,000	865,086	175,086	640,186
Insurance recovery	-	50,000	90,815	40,815	145,839
Subscription based IT arrangements	-	-	5,057,085	5,057,085	7,566,149
Leases	-	-	364,657	364,657	977,212
Total Other Financing Sources	-	550,141	6,225,175	5,675,034	9,183,281
Net Change in Fund Balance	$ (26,751,998)	$ (4,129,156)	7,001,659	$ 5,212,973	19,940,756
Fund Balance, Beginning of Year			111,592,049		91,651,293
Fund Balance, End of Year			$ 118,593,708		$ 111,592,049

	Operating	Pupil Transportation	Capital Expenditures	Total
Revenues				
Local Sources				
Property taxes	$ 111,853,725	$ -	$ 8,739,478	$ 120,593,203
Investment earnings	6,510,082	-	-	6,510,082
Other	11,728,118	166,013	245,369	12,139,500
State Sources	330,763,121	28,022,393	4,141,922	362,927,436
Federal Sources	10,244,030	-	-	10,244,030
Total Revenues	471,099,076	28,188,406	13,126,769	512,414,251
District and School Administration				
Salaries and wages	10,658,046	-	-	10,658,046
Employee benefits	4,418,937	-	-	4,418,937
Purchased services	249,447	-	-	249,447
Supplies and materials	129,096	-	27,752	156,848
Capital expenditures	75,488	-	78,146	153,634
Lease principal	13,201	-	-	13,201
Lease interest	1,015	-	-	1,015
Other expenditures	106,375	-	-	106,375
	15,651,605	-	105,898	15,757,503
District Support Services				
Salaries and wages	7,775,302	-	-	7,775,302
Employee benefits	5,439,407	-	-	5,439,407
Purchased services	3,364,953	-	-	3,364,953
Supplies and materials	642,522	-	88,500	731,022
Capital expenditures	3,678,421	-	48,324	3,726,745
Lease principal	1,234,976	-	828,616	2,063,592
Lease interest	49,608	-	31,880	81,488
Other expenditures	(489,038)	-	-	(489,038)
	21,696,151	-	997,320	22,693,471
Regular Instruction				
Salaries and wages	153,871,965	-	-	153,871,965
Employee benefits	52,133,563	-	-	52,133,563
Purchased services	12,987,725	-	-	12,987,725
Supplies and materials	5,172,602	-	508,471	5,681,073
Capital expenditures	949,869	-	1,526,123	2,475,992
Lease principal	943,559	-	629,891	1,573,450
Lease interest	66,661	-	13,871	80,532
Other expenditures	25,745	-	-	25,745
	226,151,689	-	2,678,356	228,830,045

	Operating	Pupil Transportation	Capital Expenditures	Total
Vocational Instruction				
Salaries and wages	4,291,603	-	-	4,291,603
Employee benefits	1,458,171	-	-	1,458,171
Purchased services	274,417	-	-	274,417
Supplies and materials	134,007	-	-	134,007
Capital expenditures	14,057	-	-	14,057
Lease principal	5,282	-	58,331	63,613
Lease interest	-	-	3,364	3,364
Other expenditures	1,956	-	-	1,956
	6,179,493	-	61,695	6,241,188
Exceptional Instruction				
Salaries and wages	73,065,496	-	-	73,065,496
Employee benefits	27,620,920	-	-	27,620,920
Purchased services	1,935,834	-	-	1,935,834
Supplies and materials	881,270	-	-	881,270
Capital expenditures	2,126,710	-	-	2,126,710
Lease principal	148,470	-	-	148,470
Lease interest	12,768	-	-	12,768
Other expenditures	76,292	-	-	76,292
	105,867,760	-	-	105,867,760
Community Education and Service				
Employee benefits	14,789	-	-	14,789
Supplies and materials	2,100	-	-	2,100
	16,889	-	-	16,889
Instructional Support Services				
Salaries and wages	21,493,565	-	-	21,493,565
Employee benefits	8,157,040	-	-	8,157,040
Purchased services	1,277,166	-	-	1,277,166
Supplies and materials	7,189,316	-	77,071	7,266,387
Capital expenditures	287,619	-	16,093	303,712
Lease principal	322,175	-	141,435	463,610
Lease interest	3,715	-	5,354	9,069
Other expenditures	64,862	-	-	64,862
	38,795,458	-	239,953	39,035,411
Pupil Support Services				
Salaries and wages	10,914,392	11,338,558	-	22,252,950
Employee benefits	4,071,500	6,494,945	-	10,566,445
Purchased services	765,608	7,479,518	-	8,245,126
Supplies and materials	95,855	2,520,498	23,153	2,639,506
Capital expenditures	1,015	1,629,895	-	1,630,910
Lease principal	-	69,403	36,719	106,122
Lease interest	-	3,893	999	4,892
Other expenditures	3,091	3,692	-	6,783
	15,851,461	29,540,402	60,871	45,452,734

Rosemount-Apple Valley-Eagan ISD 196

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances by Account

Year Ended June 30, 2025

	Operating	Pupil Transportation	Capital Expenditures	Total
Site Building and Equipment				
Salaries and wages	11,796,129	-	-	11,796,129
Employee benefits	5,059,999	-	-	5,059,999
Purchased services	9,246,392	-	307,602	9,553,994
Supplies and materials	2,340,013	-	-	2,340,013
Capital expenditures	8,400,899	-	3,903,158	12,304,057
Lease principal	771	-	4,193,328	4,194,099
Lease interest	59	-	938,536	938,595
Other expenditures	(268,034)	-	-	(268,034)
	36,576,228	-	9,342,624	45,918,852
Fiscal and Other Fixed Costs				
Purchased services	1,823,914	-	-	1,823,914
Total expenditures	468,610,648	29,540,402	13,486,717	511,637,767
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,488,428	(1,351,996)	(359,948)	776,484
Other Financing Sources (Uses)				
Transfer out	(152,468)	-	-	(152,468)
Sale of property	705,586	-	159,500	865,086
Insurance recovery	6	90,809	-	90,815
Subscription based IT arrangements	5,057,085	-	-	5,057,085
Leases	(1,443,638)	-	1,808,295	364,657
Total other financing sources (uses)	4,166,571	90,809	1,967,795	6,225,175
Net Change in Fund Balance (Deficit)	6,654,999	(1,261,187)	1,607,847	7,001,659
Fund Balance (Deficit), Beginning of Year	106,981,959	(2,018,155)	6,628,245	111,592,049
Fund Balance (Deficit), End of Year	$ 113,636,958	$ (3,279,342)	$ 8,236,092	$ 118,593,708

Rosemount-Apple Valley-Eagan ISD 196

General Fund - Operating Account

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance With Final Budget	Actual
Revenues				
Local Sources				
Property taxes	$ 112,045,286	$ 111,853,725	$ (191,561)	$ 107,080,614
Investment earnings	8,500,000	6,510,082	(1,989,918)	8,450,073
Other	11,197,800	11,728,118	530,318	12,710,059
State Sources	327,222,466	330,763,121	3,540,655	321,009,383
Federal Sources	10,985,610	10,244,030	(741,580)	17,638,833
Total Revenues	469,951,162	471,099,076	1,147,914	466,888,962
District and School Administration				
Salaries and wages	10,672,821	10,658,046	14,775	10,440,658
Employee benefits	3,981,452	4,418,937	(437,485)	4,026,578
Purchased services	788,616	249,447	539,169	421,738
Supplies and materials	1,138,336	129,096	1,009,240	162,019
Capital expenditures	135,319	75,488	59,831	17,448
Lease principal	-	13,201	(13,201)	12,014
Lease interest	-	1,015	(1,015)	1,304
Other expenditures	171,930	106,375	65,555	126,486
	16,888,474	15,651,605	1,236,869	15,208,245
District Support Services				
Salaries and wages	7,892,188	7,775,302	116,886	7,395,365
Employee benefits	4,242,045	5,439,407	(1,197,362)	4,702,107
Purchased services	4,243,867	3,364,953	878,914	3,727,251
Supplies and materials	897,119	642,522	254,597	535,184
Capital expenditures	16,500	3,678,421	(3,661,921)	5,256,369
Lease principal	1,755,521	1,234,976	520,545	842,539
Lease interest	-	49,608	(49,608)	78,400
Other expenditures	(187,830)	(489,038)	301,208	(450,293)
	18,859,410	21,696,151	(2,836,741)	22,086,922
Regular Instruction				
Salaries and wages	154,735,999	153,871,965	864,034	149,503,965
Employee benefits	50,306,077	52,133,563	(1,827,486)	51,136,735
Purchased services	10,587,523	12,987,725	(2,400,202)	11,622,029
Supplies and materials	9,704,143	5,172,602	4,531,541	4,441,098
Capital expenditures	670,538	949,869	(279,331)	314,005
Lease principal	501,184	943,559	(442,375)	2,555,493
Lease interest	-	66,661	(66,661)	164,610
Other expenditures	438,384	25,745	412,639	2,944,483
	226,943,848	226,151,689	792,159	222,682,418

	2025			2024
	Final Budget	Actual	Variance With Final Budget	Actual
Vocational Instruction				
Salaries and wages	4,298,440	4,291,603	6,837	4,161,926
Employee benefits	1,474,316	1,458,171	16,145	1,476,141
Purchased services	265,830	274,417	(8,587)	246,085
Supplies and materials	162,132	134,007	28,125	120,519
Capital expenditures	55,647	14,057	41,590	42,011
Lease Principal	-	5,282	(5,282)	-
Other expenditures	10,000	1,956	8,044	2,216
	6,266,365	6,179,493	86,872	6,048,898
Exceptional Instruction				
Salaries and wages	72,704,679	73,065,496	(360,817)	67,584,145
Employee benefits	28,509,969	27,620,920	889,049	26,184,252
Purchased services	2,585,143	1,935,834	649,309	1,766,055
Supplies and materials	1,716,174	881,270	834,904	834,746
Capital expenditures	1,731,993	2,126,710	(394,717)	787,030
Lease principal	158,500	148,470	10,030	318,218
Lease interest	-	12,768	(12,768)	5,999
Other expenditures	34,000	76,292	(42,292)	10,075
	107,440,458	105,867,760	1,572,698	97,490,520
Community education and service				
Employee benefits	-	14,789	(14,789)	13,790
Supplies and materials	2,268	2,100	168	-
	2,268	16,889	(14,621)	13,790
Instructional Support Services				
Salaries and wages	20,737,797	21,493,565	(755,768)	19,522,381
Employee benefits	7,997,570	8,157,040	(159,470)	7,314,588
Purchased services	1,779,339	1,277,166	502,173	1,000,569
Supplies and materials	8,702,691	7,189,316	1,513,375	885,551
Capital expenditures	2,500	287,619	(285,119)	2,744,948
Lease principal	-	322,175	(322,175)	45,656
Lease interest	-	3,715	(3,715)	14,381
Other expenditures	96,586	64,862	31,724	68,125
	39,316,483	38,795,458	521,025	31,596,199
Pupil Support Services				
Salaries and wages	11,065,825	10,914,392	151,433	10,588,452
Employee benefits	4,070,303	4,071,500	(1,197)	4,005,421
Purchased services	588,773	765,608	(176,835)	865,416
Supplies and materials	99,641	95,855	3,786	52,982
Capital expenditures	3,000	1,015	1,985	1,133
Lease principal	(500)	-	(500)	5,204
Other expenditures	12,500	3,091	9,409	1,661
	15,839,542	15,851,461	(11,919)	15,520,269

Rosemount-Apple Valley-Eagan ISD 196

General Fund - Operating Account

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance With Final Budget	Actual
Site Building and Equipment				
Salaries and wages	11,242,251	11,796,129	(553,878)	11,227,713
Employee benefits	5,387,171	5,059,999	327,172	4,761,883
Purchased services	7,817,116	9,246,392	(1,429,276)	13,221,125
Supplies and materials	1,769,872	2,340,013	(570,141)	2,821,110
Capital expenditures	11,153,663	8,400,899	2,752,764	7,160,608
Lease principal	-	771	(771)	752
Lease interest	-	59	(59)	78
Other expenditures	5,050	(268,034)	273,084	(253,326)
	37,375,123	36,576,228	798,895	38,939,943
Fiscal and Other Fixed Costs				
Purchased services	1,870,118	1,823,914	46,204	1,760,694
Total expenditures	470,802,089	468,610,648	2,191,441	451,347,898
Excess (Deficiency) of Revenues over (under) Expenditures	(850,927)	2,488,428	(1,043,527)	15,541,064
Other Financing Sources (Uses)				
Transfer in	-	-	7,706,016	-
Transfer out	(189,859)	(152,468)	37,391	(146,105)
Sale of property	690,000	705,586	15,586	640,186
Insurance recovery	-	6	6	-
Subscription based IT arrangements	-	5,057,085	5,057,085	7,566,149
Leases	-	(1,443,638)	(1,443,638)	(2,394,029)
Total other financing sources (uses)	500,141	4,166,571	11,372,446	5,666,201
Net Change in Fund Balance	$ (350,786)	6,654,999	$ 10,328,919	21,207,265
Fund Balance, Beginning of Year		106,981,959		85,774,694
Fund Balance, End of Year		$ 113,636,958		$ 106,981,959

Rosemount-Apple Valley-Eagan ISD 196

General Fund - Pupil Transportation Account

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local Sources				
Other	$ 145,296	$ 166,013	$ 20,717	$ 272,691
State Sources	27,341,940	28,022,393	680,453	26,087,823
Total Revenues	27,487,236	28,188,406	701,170	26,360,514
Expenditures				
Pupil Support Services				
Salaries and wages	10,919,483	11,338,558	(419,075)	11,459,609
Employee benefits	7,295,036	6,494,945	800,091	6,516,155
Purchased services	6,170,943	7,479,518	(1,308,575)	6,542,756
Supplies and materials	2,646,700	2,520,498	126,202	2,604,536
Capital expenditures	1,600,000	1,629,895	(29,895)	15,512
Lease principal	500	69,403	(68,903)	57,003
Lease Interest	-	3,893	(3,893)	-
Other expenditures	4,200	3,692	508	6,838
Total expenditures	28,636,862	29,540,402	(903,540)	27,202,409
Excess (Deficiency) of Revenues over (under) Expenditures	(1,149,626)	(1,351,996)	1,604,710	(841,895)
Other Financing Sources				
Insurance recovery	50,000	90,809	40,809	145,839
Net Change in Fund Balance (Deficit)	$ (1,099,626)	(1,261,187)	$ 1,645,519	(696,056)
Fund Balance (Deficit), Beginning of Year		(2,018,155)		(1,322,099)
Fund Balance (Deficit), End of Year		$ (3,279,342)		$ (2,018,155)

Rosemount-Apple Valley-Eagan ISD 196

General Fund - Capital Expenditure Account

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local Sources				
Property taxes	$ 8,362,226	$ 8,739,478	$ 377,252	$ 8,285,200
Other	-	245,369	245,369	-
State Sources	4,116,767	4,141,922	25,155	4,570,286
Total Revenues	12,478,993	13,126,769	647,776	12,855,486
Expenditures				
District and School Administration				
Supplies and materials	-	27,752	(27,752)	24,035
Capital expenditures	42,176	78,146	(35,970)	48,730
	42,176	105,898	(63,722)	72,765
District Support Services				
Supplies and materials	-	88,500	(88,500)	793
Capital expenditures	180,000	48,324	131,676	300,084
Lease principal	920,261	828,616	91,645	643,839
Lease interest	2,550	31,880	(29,330)	39,777
	1,102,811	997,320	105,491	984,493
Regular Instruction				
Supplies and materials	359,100	508,471	(149,371)	2,048,061
Capital expenditures	3,119,153	1,526,123	1,593,030	1,591,276
Lease principal	1,292,000	629,891	662,109	2,120,501
Lease interest	-	13,871	(13,871)	13,307
	4,770,253	2,678,356	2,091,897	5,773,145
Vocational Instruction				
Supplies and materials	-	-	-	39,849
Capital expenditures	-	-	-	30,650
Lease principal	56,000	58,331	(2,331)	-
Lease interest	-	3,364	(3,364)	-
	56,000	61,695	(5,695)	70,499

Rosemount-Apple Valley-Eagan ISD 196

General Fund - Capital Expenditure Account

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance with Final Budget	Actual
Instructional Support Services				
Supplies and materials	85,000	77,071	7,929	165,899
Capital expenditures	8,884	16,093	(7,209)	14,503
Lease principal	263,090	141,435	121,655	135,571
Lease interest	-	5,354	(5,354)	9,642
	356,974	239,953	117,021	325,615
Pupil support services				
Supplies and materials	472,300	23,153	449,147	-
Lease principal	175,781	36,719	139,062	35,373
Lease interest	2,860	999	1,861	1,539
	650,941	60,871	590,070	36,912
Site, building and equipment				
Purchased services	377,252	307,602	69,650	302,659
Capital expenditures	2,667,063	3,903,158	(1,236,095)	4,093,836
Lease principal	4,176,341	4,193,328	(16,987)	4,034,128
Lease interest	957,926	938,536	19,390	1,093,534
Other expenditures	-	-	-	9,594
	8,178,582	9,342,624	(1,164,042)	9,533,751
Total expenditures	15,157,737	13,486,717	1,671,020	16,797,180
Deficiency of Revenues under Expenditures	(2,678,744)	(359,948)	(1,023,244)	(3,941,694)
Other Financing Sources				
Sale of property	-	159,500	159,500	-
Leases	-	1,808,295	1,808,295	3,371,241
Total Other Financing Sources	-	1,967,795	1,967,795	3,371,241
Net Change in Fund Balance	$ (2,678,744)	1,607,847	$ 944,551	(570,453)
Fund Balance, Beginning of Year		6,628,245		7,198,698
Fund Balance, End of Year		$ 8,236,092		$ 6,628,245

Rosemount-Apple Valley-Eagan ISD 196

General Fund

Schedule of Special Education Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Other local and county sources	$ 1,500,000	$ 1,399,034	$ (100,966)	$ 1,606,972
State sources	62,514,252	68,525,534	6,011,282	61,194,478
Federal sources	7,105,469	7,037,514	(67,955)	7,082,767
Total revenues	71,119,721	76,962,082	5,842,361	69,884,217
Expenditures				
Current				
Special Education Instruction				
Salaries and wages	72,619,869	71,993,776	626,093	66,328,845
Employee benefits	28,499,659	27,445,284	1,054,375	25,954,612
Purchased services	2,536,499	1,916,304	620,195	1,699,271
Supplies and materials	1,358,840	605,430	753,410	828,893
Other expenditures	34,000	76,292	(42,292)	10,075
Debt Service				
Principal	5,500	4,114	1,386	3,960
Interest	-	214	(214)	267
Capital outlay	1,885,808	2,232,953	(347,145)	1,067,779
Total expenditures	106,940,175	104,274,367	2,665,808	95,893,702
Excess (Deficiency) of Revenues over (under) Expenditures	(35,820,454)	(27,312,285)	8,508,169	(26,009,485)
Other Financing Sources				
Capital lease proceeds	-	6,575	6,575	-
Net Change in Fund Balance (Deficit)	$ (35,820,454)	(27,305,710)	$ 8,514,744	(26,009,485)
Fund Deficit, Beginning of Year		(67,633,578)		(41,624,093)
Fund Deficit, End of Year		$ (94,939,288)		$ (67,633,578)

Rosemount-Apple Valley-Eagan ISD 196

Food Service
Balance Sheet
June 30, 2025
(With Summarized Financial Information for June 30, 2024)

	2025	2024
Assets		
Cash and cash equivalents	$ 9,096,788	$ 6,558,015
Receivables		
Due from other governmental units	3,110,626	4,616,827
Inventories	541,298	569,305
Total assets	$ 12,748,712	$ 11,744,147
Liabilities		
Accounts payable	$ 146,905	$ 382,927
Due to other governmental units	4,274	-
Salaries and benefits payable	486,210	567,749
Unearned revenue	571,777	621,698
Total liabilities	1,209,166	1,572,374
Fund Balance		
Nonspendable	541,298	569,305
Restricted	10,998,248	9,602,468
Total fund balance	11,539,546	10,171,773
Total liabilities, deferred inflows of resources, and fund balance	$ 12,748,712	$ 11,744,147

Rosemount-Apple Valley-Eagan ISD 196

Food Service

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Other local and county sources	$ 350,000	$ 393,662	$ 43,662	$ 394,611
State sources	11,826,795	11,348,434	(478,361)	10,801,772
Federal sources	10,200,628	9,074,664	(1,125,964)	10,110,809
Food sales	2,004,399	1,231,959	(772,440)	1,413,553
Total revenues	24,381,822	22,048,719	(2,333,103)	22,720,745
Expenditures				
Current				
Food Service				
Salaries and wages	5,015,111	5,445,740	(430,629)	5,215,419
Employee benefits	1,871,521	1,800,924	70,597	1,594,021
Purchased services	915,000	697,184	217,816	710,092
Supplies and materials	11,974,622	11,194,483	780,139	11,103,122
Other expenditures	670,450	481,532	188,918	468,629
Capital outlay	2,564,350	1,028,704	1,535,646	1,435,763
Debt Service				
Principal	-	32,379	(32,379)	40,217
Total expenditures	23,011,054	20,680,946	2,330,108	20,567,263
Excess (Deficiency) of Revenues over (under) Expenditures	1,370,768	1,367,773	(2,995)	2,153,482
Other Financing Sources				
Subscription based IT arrangements	-	-	-	153,004
Net Change in Fund Balance	$ 1,370,768	1,367,773	$ (2,995)	2,306,486
Fund Balance, Beginning of Year		10,171,773		7,865,287
Fund Balance, End of Year		$ 11,539,546		$ 10,171,773

Rosemount-Apple Valley-Eagan ISD 196
Community Service Fund
Balance Sheet
June 30, 2025
(With Summarized Financial Information for June 30, 2024)

	2025	2024
Assets		
Cash and cash equivalents	$ 7,430,057	$ 6,508,256
Receivables		
Current property taxes	964,143	957,972
Delinquent property taxes	10,347	6,764
Accounts	167,768	203,596
Due from other governmental units	530,042	572,742
Prepaid items	500	1,000
Total assets	$ 9,102,857	$ 8,250,330
Liabilities		
Accounts payable	$ 248,863	$ 104,794
Due to other governmental units	2,263	5,406
Salaries payable	1,325,165	1,169,575
Unearned revenue	941,124	975,056
Total liabilities	2,517,415	2,254,831
Deferred Inflows of Resources		
Unavailable revenue-property taxes	10,347	6,764
Property taxes levied for subsequent year	1,783,536	1,809,585
Total deferred inflows of resources	1,793,883	1,816,349
Fund Balance		
Nonspendable		
Prepaid items	500	1,000
Restricted		
Community education	1,416,654	860,097
Early childhood and family education	1,197,426	1,222,168
School readiness	1,556,493	1,575,156
Adult basic education	564,899	493,787
Other purposes	55,587	26,942
Total fund balance	4,791,559	4,179,150
Total liabilities, deferred inflows of resources, and fund balance	$ 9,102,857	$ 8,250,330

Rosemount-Apple Valley-Eagan ISD 196

Community Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance With Final Budget	Actual
Revenues				
Local property taxes	$ 1,797,889	$ 1,891,419	$ 93,530	$ 1,886,783
Other local and county sources	5,172,168	5,367,185	195,017	5,545,612
State sources	3,873,978	4,067,513	193,535	3,809,747
Federal source	101,772	109,325	7,553	159,818
Sales and other conversions of assets	1,750	1,425	(325)	2,714
Total revenues	10,947,557	11,436,867	489,310	11,404,674
Expenditures				
Current				
Community education and services				
Salaries and wages	7,720,106	7,906,038	(185,932)	7,706,423
Employee benefits	2,610,381	2,766,470	(156,089)	2,746,540
Purchased services	(399,126)	(416,857)	17,731	106,300
Supplies and materials	441,501	383,664	57,837	342,075
Other expenditures	307,598	310,657	(3,059)	279,152
Capital outlay	23,200	20,196	3,004	60,297
Debt Service				
Principal	5,091	6,371	(1,280)	6,238
Interest and fiscal charges	150	387	(237)	478
Total expenditures	10,708,901	10,976,926	(268,025)	11,247,503
Excess of Revenues over Expenditures	238,656	459,941	221,285	157,171
Other Financing Sources				
Transfer in	189,859	152,468	(37,391)	146,105
Leases	-	-	-	17,629
Total other financing sources	189,859	152,468	(37,391)	163,734
Net Change in Fund Balance	$ 428,515	612,409	$ 183,894	320,905
Fund Balance, Beginning of Year		4,179,150		3,858,245
Fund Balance, End of Year		$ 4,791,559		$ 4,179,150

Rosemount-Apple Valley-Eagan ISD 196
Building Construction Fund
Balance Sheet
June 30, 2025
(With Summarized Financial Information for June 30, 2024)

	2025	2024
Assets		
Cash and cash equivalents	$ 235,910,760	$ 308,483,764
Cash held with fiscal agent	710,258	238,796
Prepaid items	2,492	-
Total assets	$ 236,623,510	$ 308,722,560
Liabilities		
Accounts payable	$ 1,325,543	$ 5,069,976
Due to other governmental units	-	1,143
Salaries payable	-	1,708
Construction contracts payable	19,522,447	1,718,864
Total liabilities	20,847,990	6,791,691
Fund Balance		
Nonspendable	2,492	-
Restricted		
Capital Projects	215,773,028	301,930,869
Total fund balance	215,775,520	301,930,869
Total liabilities and fund balance	$ 236,623,510	$ 308,722,560

Rosemount-Apple Valley-Eagan ISD 196

Building Construction Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance With Final Budget	Actual
Revenues				
Other local and county sources	$ 361,133	$ -	$ (361,133)	$ -
Investment earnings	14,000,000	14,709,956	709,956	11,050,290
Total revenues	14,361,133	14,709,956	348,823	11,050,290
Expenditures				
Current				
Fiscal and other fixed cost programs	-	-	-	670,058
Debt Service				
Principal	-	68,400	(68,400)	-
Capital outlay	82,189,994	100,796,905	(18,606,911)	19,561,118
Total expenditures	82,189,994	100,865,305	(18,675,311)	20,231,176
Deficiency of Revenues under Expenditures	(67,828,861)	(86,155,349)	(18,326,488)	(9,180,886)
Other Financing Sources				
Bond proceeds	-	-	-	299,225,000
Bond premium	-	-	-	11,948,501
Total other financing sources	-	-	-	311,173,501
Net Change in Fund Balance (Deficit)	$ (67,828,861)	(86,155,349)	$ (18,326,488)	301,992,615
Fund Balance (Deficit), Beginning of Year		301,930,869		(61,746)
Fund Balance, End of Year		$ 215,775,520		$ 301,930,869

Rosemount-Apple Valley-Eagan ISD 196
Debt Service Fund
Balance Sheet
June 30, 2025
(With Summarized Financial Information for June 30, 2024)

	2025	2024
Assets		
Cash and cash equivalents	$ 25,249,168	$ 24,469,209
Receivables		
Current property taxes	19,148,629	18,690,339
Delinquent property taxes	154,540	67,677
Due from other governmental units	197,937	199,270
Total assets	$ 44,750,274	$ 43,426,495
Deferred Inflows of Resources		
Unavailable revenue-property taxes	$ 154,540	$ 67,677
Property taxes levied for subsequent year	35,337,137	35,207,265
Total deferred inflows of resources	35,491,677	35,274,942
Fund Balance		
Restricted	9,258,597	8,151,553
Total liabilities, deferred inflows of resources, and fund balance	$ 44,750,274	$ 43,426,495

Rosemount-Apple Valley-Eagan ISD 196

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	2025			2024
	Final Budget	Actual	Variance With Final Budget	Actual
Revenues				
Local property tax levies	$ 35,080,516	$ 34,953,281	$ (127,235)	$ 17,364,477
Investment earnings	700,000	733,065	33,065	771,192
State sources	72,400	326,917	254,517	65,559
Total revenues	35,852,916	36,013,263	160,347	18,201,228
Expenditures				
Current				
Fiscal and other fixed cost programs	70,000	-	70,000	-
Debt Service				
Principal	13,395,000	13,595,000	(200,000)	12,955,000
Interest	21,311,219	21,311,219	-	3,645,900
Total expenditures	34,776,219	34,906,219	(130,000)	16,600,900
Excess of Revenues over Expenditures	1,076,697	1,107,044	30,347	1,600,328
Other Financing Uses				
Bond proceeds	-	-	-	775,000
Net Change in Fund Balance	$ 1,076,697	1,107,044	$ 30,347	$ 2,375,328
Fund Balance, Beginning of Year		8,151,553		5,776,225
Fund Balance, End of Year		$ 9,258,597		$ 8,151,553

Rosemount-Apple Valley-Eagan ISD 196
Internal Service Funds
Combining Statement of Net Position
June 30, 2025
(With Summarized Financial Information for June 30, 2024)

	Severance Benefits	Self-Insured Dental Benefits	Self-Insured Health Benefits	Totals 2025	Totals 2024
Assets					
Cash and cash equivalents	$ 11,987,964	$ 391,165	$ 23,555,506	$ 35,934,635	$ 39,100,398
Accounts receivable	-	-	1,199,395	1,199,395	-
Total assets	11,987,964	391,165	24,754,901	37,134,030	39,100,398
Liabilities					
Current					
Accounts payable	-	14,258	45,377	59,635	834,572
Claims incurred but not reported	-	9,871	5,502,805	5,512,676	4,904,740
Severance benefits payable	1,440,937	-	-	1,440,937	1,361,076
Unearned revenue	-	-	12,345,950	12,345,950	11,525,565
Total current liabilities	1,440,937	24,129	17,894,132	19,359,198	18,625,953
Long-Term Liabilities					
Severance benefits payable	7,734,284	-	-	7,734,284	9,748,263
Total liabilities	9,175,221	24,129	17,894,132	27,093,482	28,374,216
Net Position					
Unrestricted	$ 2,812,743	$ 367,036	$ 6,860,769	$ 10,040,548	$ 10,726,182

Rosemount-Apple Valley-Eagan ISD 196

Internal Service Funds

Combining Schedule of Revenues, Expenditures and Change in Net Position

Year Ended June 30, 2025

(With Summarized Financial Information for Year Ended June 30, 2024)

	Severance Benefits	Self-Insured Dental Benefits	Self-Insured Health Benefits	Totals 2025	Totals 2024
Operating Revenues					
Contributions	$ 856,149	$ 488,926	$ 77,346,486	$ 78,691,561	$ 70,591,772
Deductions					
Severance benefits	(1,077,970)	-	-	(1,077,970)	(701,697)
Self-insured benefits	-	480,661	81,450,064	81,930,725	73,418,089
Total operating expenses	(1,077,970)	480,661	81,450,064	80,852,755	72,716,392
Operating Income (Loss)	1,934,119	8,265	(4,103,578)	(2,161,194)	(2,124,620)
Nonoperating Revenue					
Investment income	1,100,584	12,196	362,780	1,475,560	341,929
Change in Net Position	3,034,703	20,461	(3,740,798)	(685,634)	(1,782,691)
Net Position (Deficit), Beginning of Year	(221,960)	346,575	10,601,567	10,726,182	12,508,873
Net Position, End of Year	$ 2,812,743	$ 367,036	$ 6,860,769	$ 10,040,548	$ 10,726,182

Rosemount-Apple Valley-Eagan ISD 196
Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2025
(With Summarized Financial Information for Year Ended June 30, 2024)

	Severance Benefits	Self-Insured Dental Benefits	Self-Insured Health Benefits	Totals 2025	Totals 2024
Operating Activities					
Receipts from contributions	$ 856,149	$ 488,926	$ 76,147,091	$ 77,492,166	$ 70,591,772
Payments for severance, OPEB, and self-insured claims	(856,148)	(486,894)	(80,790,447)	(82,133,489)	(75,860,421)
Net cash used for operating activities	1	2,032	(4,643,356)	(4,641,323)	(5,268,649)
Investing Activity					
Investment income	1,100,584	12,196	362,780	1,475,560	341,929
Net Change in Cash and Cash Equivalents	1,100,585	14,228	(4,280,576)	(3,165,763)	(4,926,720)
Cash and Cash Equivalents, July 1	10,887,379	376,937	27,836,082	39,100,398	44,027,118
Cash and Cash Equivalents, June 30	$ 11,987,964	$ 391,165	$ 23,555,506	$ 35,934,635	$ 39,100,398
Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities					
Operating Activities					
Operating loss	$ 1,934,119	$ 8,265	$ (4,103,578)	$ (2,161,194)	(2,124,620)
Changes in assets and liabilities					
Accounts receivable	-	-	(1,199,395)	(1,199,395)	-
Accounts payable	-	(9,205)	(765,732)	(774,937)	(998,155)
Claims incurred but not reported	-	2,972	604,964	607,936	(1,312,819)
Severance benefits payable	(1,934,118)	-	-	(1,934,118)	(1,627,907)
Unearned revenue	-	-	820,385	820,385	794,852
Net cash used for operating activities	$ 1	$ 2,032	$ (4,643,356)	$ (4,641,323)	$ (5,268,649)

Other Supplementary Information
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

Fiscal Compliance Report - 6/30/2025

Help Logoff

District: ROSEMOUNT-APPLE VALLEY-E (196-1)

Back Print

01 GENERAL FUND

	Audit	UFARS	Audit - UFARS
Total Revenue	$512,414,251	$512,414,252	($1)
Total Expenditures	$511,637,767	$511,637,764	$3
Non Spendable:			
4.60 Non Spendable Fund Balance	$1,198,093	$1,198,093	$0
Restricted / Reserved:			
4.01 Student Activities	$328,406	$328,406	$0
4.02 Scholarships	$0	$0	$0
4.03 Staff Development	$0	$0	$0
4.07 Capital Projects Levy	$7,069,601	$7,069,601	$0
4.08 Cooperative Revenue	$0	$0	$0
4.12 Literacy Incentive Aid	$2,674,049	$2,674,049	$0
4.14 Operating Debt	$0	$0	$0
4.16 Levy Reduction	$0	$0	$0
4.17 Taconite Building Maint	$0	$0	$0
4.20 American Indian Education Aid	$0	$0	$0
4.24 Operating Capital	$6,988,044	$6,988,044	$0
4.26 $25 Taconite	$0	$0	$0
4.27 Disabled Accessibility	$0	$0	$0
4.28 Learning & Development	$0	$0	$0
4.34 Area Learning Center	$0	$0	$0
4.35 Contracted Alt. Programs	$0	$0	$0
4.36 State Approved Alt. Program	$0	$0	$0
4.37 Q Comp	$0	$0	$0
4.38 Gifted & Talented	$0	$0	$0
4.39 English Learner	$0	$0	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.41 Basic Skills Programs	$0	$0	$0
4.43 School Library Aid	$0	$0	$0
4.48 Achievement and Integration	$0	$0	$0
4.49 Safe Schools Levy	$0	$0	$0
4.51 QZAB Payments	$0	$0	$0
4.52 OPEB Liab Not In Trust	$0	$0	$0
4.53 Unfunded Sev & Retiremt Levy	$0	$0	$0
4.56 READ Act - Literacy Aid	$0	$0	$0
4.57 READ Act - Tchr Training Compensation	$420,964	$420,964	$0
4.59 Basic Skills Extended Time	$0	$0	$0
4.67 LTFM	$2,705,813	$2,705,813	$0
4.71 Student Support Personnel Aid	$498,469	$498,469	$0
4.72 Medical Assistance	$1,097,164	$1,097,164	$0
Restricted:			
4.64 Restricted Fund Balance	$0	$0	$0
4.75 Title VII Impact Aid	$0	$0	$0
4.76 Payments in Lieu of Taxes	$0	$0	$0
Committed:			
4.18 Committed for Separation	$0	$0	$0
4.61 Committed Fund Balance	$0	$0	$0
Assigned:			
4.62 Assigned Fund Balance	$19,374,130	$19,374,130	$0
Unassigned:			
4.22 Unassigned Fund Balance	$76,238,975	$76,238,977	($2)

06 BUILDING CONSTRUCTION

	Audit	UFARS	Audit - UFARS
Total Revenue	$14,709,956	$14,709,956	$0
Total Expenditures	$100,865,305	$100,865,306	($1)
Non Spendable:			
4.60 Non Spendable Fund Balance	$2,492	$2,492	$0
Restricted / Reserved:			
4.07 Capital Projects Levy	$0	$0	$0
4.13 Funded by COP/FP	$0	$0	$0
4.67 LTFM	$20,742,791	$20,742,791	$0
Restricted:			
4.64 Restricted Fund Balance	$195,030,237	$195,030,236	$1
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

07 DEBT SERVICE

	Audit	UFARS	Audit - UFARS
Total Revenue	$36,013,263	$36,013,261	$2
Total Expenditures	$34,906,219	$34,906,219	$0
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.25 Bond Refundings	$0	$0	$0
4.33 Maximum Effort Loan Aid	$0	$0	$0
4.51 QZAB Payments	$0	$0	$0
4.67 LTFM	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$9,258,597	$9,258,596	$1
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

08 TRUST

	Audit	UFARS	Audit - UFARS
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Restricted / Reserved:			
4.01 Student Activities	$0	$0	$0
4.02 Scholarships	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0

18 CUSTODIAL

	Audit	UFARS	Audit - UFARS
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Restricted / Reserved:			
4.01 Student Activities	$0	$0	$0
4.02 Scholarships	$0	$0	$0
4.48 Achievement and Integration	$0	$0	$0
4.64 Restricted Fund Balance	$0	$0	$0

20 INTERNAL SERVICE

	Audit	UFARS	Audit - UFARS
Total Revenue	$80,167,121	$80,167,120	$1
Total Expenditures	$80,852,755	$80,852,754	$1
4.22 Unassigned Fund Balance (Net Assets)	$10,040,548	$10,040,548	$0

02 FOOD SERVICES

Total Revenue	$22,048,719	$22,048,718	$1
Total Expenditures	$20,680,946	$20,680,949	($3)
Non Spendable:			
4.60 Non Spendable Fund Balance	$541,298	$541,298	$0
Restricted / Reserved:			
4.52 OPEB Liab Not In Trust	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$10,998,248	$10,998,246	$2
Unassigned:			
4.63 Unassigned Fund Balancee	$0	$0	$0

04 COMMUNITY SERVICE

Total Revenue	$11,436,867	$11,436,868	($1)
Total Expenditures	$10,976,926	$10,976,926	$0
Non Spendable:			
4.60 Non Spendable Fund Balance	$500	$500	$0
Restricted / Reserved:			
4.26 $25 Taconite	$0	$0	$0
4.31 Community Education	$1,416,654	$1,416,654	$0
4.32 E.C.F.E	$1,197,426	$1,197,426	$0
4.37 Q Comp	$0	$0	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.44 School Readiness	$1,556,493	$1,556,493	$0
4.47 Adult Basic Education	$564,899	$564,899	$0
4.52 OPEB Liab Not In Trust	$0	$0	$0
4.56 READ Act - Literacy Aid	$0	$0	$0
4.57 READ Act - Tchr Training Compensation	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$55,587	$55,586	$1
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

25 OPEB REVOCABLE TRUST

Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0

45 OPEB IRREVOCABLE TRUST

Total Revenue	$10,072,315	$10,072,315	$0
Total Expenditures	$4,701,642	$4,701,642	$0
4.22 Unassigned Fund Balance (Net Assets)	$65,529,246	$65,529,246	$0

47 OPEB DEBT SERVICE

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

Statistical Section (Unaudited)
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

Statistical Section (Unaudited)

This section of Independent School District No. 196's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Financial Trends - These schedules contain trend information to help the reader understand and assess how the government's financial position has changed over time.

Revenue Capacity - These schedules contain information to assist the reader in understanding and assessing the factors affecting the government's ability to generate its own-source revenues.

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

Demographic and Economic Information - These schedules offer demographic and economic information to (1) assist the reader in understanding the socioeconomic environment within which a government operates and (2) provide information that facilitates comparisons of financial statement information over time and among governments.

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

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


DISTRICT 196 · DISTRICT 196 ·

Rosemount-Apple Valley-Eagan ISD 196

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

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
Net investment in capital assets	$ 154,681,937	$ 149,036,967	$ 112,909,002	$ 116,725,381	$ 136,635,071	$ 153,112,125	$ 165,633,642	$ 177,348,809	$ 202,708,540	$ 233,753,554
Restricted for:										
Capital Asset Acquisition	2,551,987	7,056,555	19,609,902	7,507,409	2,404,496	-	628,995	-	301,930,869	215,773,028
Debt Service	4,332,306	2,320,162	1,028,372	-	373,926	1,470,300	2,596,229	5,776,225	8,151,553	9,258,597
Other Postemployment Benefits	10,112	9,646,093	3,821,706	1,811,073	2,178,119	9,643,543	-	-	-	-
Other Purposes	3,083,262	7,378,316	14,634,189	17,760,294	17,614,349	20,360,402	27,931,708	23,083,240	27,719,899	31,017,019
Unrestricted	(186,199,312)	(286,586,292)	(384,314,650)	(279,452,776)	(292,504,778)	(296,148,378)	(264,526,697)	(195,066,575)	(471,106,972)	(419,194,507)
Total Governmental Activities Net Position	$ (21,539,708)	$ (111,148,199)	$ (232,311,479)	$ (135,648,619)	$ (133,298,817)	$ (111,562,008)	$ (67,736,123)	$ 11,141,699	$ 69,403,889	$ 70,607,691

Note

The District implemented GASB Statement No. 68 in 2015, which resulted in a $222,722,907 reduction of beginning net position.
The District implemented GASB Statement No. 75 in 2018, which resulted in a $24,200,608 reduction of beginning net position.
The District implemented GASB Statement No. 101 in 2025, which resulted in a $46,088,914 reduction of beginning net position.
Prior year information has not been restated for the effects of these standards.

Rosemount-Apple Valley-Eagan ISD 196
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2016	2017	2018	2019
Expenses				
Governmental Activities				
Administration	$ 15,493,748	$ 19,813,397	$ 19,849,495	$ 12,051,588
District Support Services	9,058,209	9,785,816	11,304,721	11,702,181
Regular Instruction	166,000,943	238,876,726	237,331,260	121,251,866
Vocational Instruction	5,237,887	7,252,774	6,971,224	3,561,099
Special Education Instruction	65,647,768	90,835,750	92,821,199	73,220,623
Instructional Support Services	19,753,852	27,432,668	27,761,713	16,663,894
Pupil Support Services	23,523,058	27,520,644	28,187,078	24,625,849
Sites and Buildings	27,849,964	30,156,308	44,032,340	34,429,780
Fiscal and Other Fixed Cost Programs	650,603	613,851	582,782	1,182,069
Food Service	12,302,155	12,468,780	11,440,841	12,227,206
Community Service	8,211,003	10,479,888	10,362,136	7,301,923
Unallocated Depreciation	10,580,519	10,454,449	10,559,793	10,310,511
Interest and Fiscal Charges on Debt	4,760,111	6,031,917	4,880,487	5,145,850
Total Expenses	$ 369,069,820	$ 491,722,968	$ 506,085,069	$ 333,674,439
Program Revenues				
Governmental Activities				
Charges for services				
Administration	$ -	$ 4,392	$ 435,369	$ 429,722
District Support Services	203,086	111,607	191,466	258,441
Elementary and Secondary Regular Instruction	6,205,284	3,440,568	3,866,135	3,810,261
Vocational Education Instruction	3,343	-	-	940
Special Education Instruction	961,972	1,044,883	796,072	1,082,057
Instructional Support Services	143,290	-	16,158	17,965
Pupil Support Services	231,078	148,992	267,920	242,342
Sites and Buildings	118,028	-	1,798	-
Food Service	6,390,305	6,663,041	6,479,339	7,049,877
Community Service	3,325,681	3,768,615	3,646,054	3,663,168
Operating grants and contributions	58,170,271	64,488,748	85,003,445	101,343,381
Capital grants and contributions	8,105	334,716	4,963,687	5,300,870
Total Program Revenues	75,760,443	80,005,562	105,667,443	123,199,024
Net Revenue (Expense)	(293,309,377)	(411,717,406)	(400,417,626)	(210,475,415)
General Revenues				
Taxes				
Property Taxes, Levied for General Purposes	53,871,623	66,731,765	71,069,187	72,968,496
Property Taxes, Levied for Community Service	1,662,796	1,671,770	1,670,006	1,675,955
Property Taxes, Levied for Facility Improvements	8,535,237	-	-	-
Property Taxes, Levied for Debt Service	14,584,470	17,426,213	16,767,998	16,632,558
General Grants and Aids	215,880,510	229,657,806	208,324,498	212,253,653
Other General Revenues	563,633	258,267	465,747	3,014,218
Investment Earnings	412,078	6,363,094	5,159,316	362,703
Total General Revenues	295,510,347	322,108,915	303,456,752	306,907,583
Change in Net Position	$ 2,200,970	$ (89,608,491)	$ (96,960,874)	$ 96,432,168

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 18,233,295	$ 17,679,393	$ 17,291,218	$ 19,573,660	$ 13,886,755	$ 15,803,392
13,429,650	16,663,789	15,910,214	21,022,552	26,679,478	15,992,147
211,444,602	216,373,592	203,445,557	143,952,163	202,652,658	225,820,745
5,654,203	5,430,687	5,300,791	5,756,826	6,068,702	6,151,452
75,487,437	76,596,038	85,358,191	90,374,982	96,693,929	105,677,067
24,595,643	22,568,796	22,736,483	25,472,028	20,070,485	27,895,638
29,794,651	31,273,851	34,797,537	40,192,776	42,764,400	42,498,347
34,726,544	30,109,325	27,841,384	46,796,101	57,276,144	47,677,896
671,312	1,237,889	1,209,218	3,660,082	1,760,694	1,823,914
10,922,877	10,711,362	15,389,003	16,916,134	20,567,263	20,680,946
9,011,068	8,367,921	9,251,885	10,025,895	11,179,805	10,908,554
-	-	-	-	-	-
4,540,835	4,131,775	(669,166)	4,206,727	12,844,463	31,665,291
$ 438,512,117	$ 441,144,418	$ 437,862,315	$ 427,949,926	$ 512,444,776	$ 552,595,389
$ 2,950	$ 25	$ 4,008	$ 1,500	$ 1,195	$ 1,444
248,479	10,911	14,533	308,184	256,701	281,293
3,688,825	2,220,978	3,998,689	4,850,052	4,981,625	9,091,156
-	-	-	778	1,033	6,582
1,135,866	1,333,551	1,717,605	1,763,318	1,606,224	1,399,703
13,440	7,812	26,148	33,180	23,644	57,580
552,186	139,857	230,626	551,288	853,713	759,296
-	-	1,798	392,085	506,520	585,963
4,968,821	95,744	844,796	6,370,498	1,413,553	1,231,959
3,117,331	2,250,459	3,850,067	4,687,622	5,540,114	5,368,610
98,694,661	120,151,777	123,974,808	112,809,872	140,878,845	149,204,559
5,176,740	5,014,416	4,856,655	2,348,015	-	-
117,599,299	131,225,530	139,519,733	134,116,392	156,063,167	167,988,145
(320,912,818)	(309,918,888)	(298,342,582)	(293,833,534)	(356,381,609)	(384,607,244)
76,031,346	96,748,853	102,820,209	105,469,474	112,274,530	118,008,871
1,753,218	1,785,616	1,798,860	1,848,516	1,886,783	1,891,419
-	-	-	-	-	-
17,809,052	17,948,640	17,767,242	17,717,272	17,364,477	34,953,281
213,963,522	214,852,352	218,742,166	240,214,097	257,853,813	250,477,364
841,500	142,331	240,810	2,432,505	4,992,639	3,515,338
1,892,813	137,477	799,180	5,029,492	20,271,557	23,053,687
312,291,451	331,615,269	342,168,467	372,711,356	414,643,799	431,899,960
$ (8,621,367)	$ 21,696,381	$ 43,825,885	$ 78,877,822	$ 58,262,190	$ 47,292,716

Rosemount-Apple Valley-Eagan ISD 196

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

	Fiscal Year			
	2016	2017	2018	2019
General Fund				
Nonspendable	$ 967,324	$ 1,061,586	$ 1,050,944	$ 1,421,379
Restricted	2,454,724	5,838,313	9,318,698	10,840,842
Assigned	10,790,390	7,472,160	8,399,254	1,311,999
Unassigned	16,839,773	22,263,362	25,699,811	37,352,793
Total General Fund	$ 31,052,211	$ 36,635,421	$ 44,468,707	$ 50,927,013
All Other Governmental Funds				
Nonspendable	$ 136,641	$ 163,619	$ 208,298	$ 244,503
Restricted	138,407,574	104,910,947	45,393,559	14,947,727
Unassigned	-	-	-	(554,624)
Total All Other Governmental Funds	$ 138,544,215	$ 105,074,566	$ 45,601,857	$ 14,637,606

Rosemount-Apple Valley-Eagan ISD 196

Fund Balances, Governmental Funds - continued
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 1,282,831	$ 647,657	$ 3,932,377	$ 1,814,179	$ 1,176,877	$ 1,198,093
10,072,358	13,093,480	16,883,660	13,538,337	15,459,447	21,782,510
1,271,880	7,128,748	13,744,165	19,458,897	26,396,719	19,374,130
45,737,258	63,988,692	59,534,594	56,839,880	68,559,006	76,238,975
$ 58,364,327	$ 84,858,577	$ 94,094,796	$ 91,651,293	$ 111,592,049	$ 118,593,708
$ 497,327	$ 473,170	$ 445,313	$ 404,986	$ 570,305	$ 544,290
19,169,103	19,061,145	15,879,212	17,094,771	323,863,040	240,820,932
-	-	-	(61,746)	-	-
$ 19,666,430	$ 19,534,315	$ 16,324,525	$ 17,438,011	$ 324,433,345	$ 241,365,222

Rosemount-Apple Valley-Eagan ISD 196

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

	Fiscal Year			
	2016	2017	2018	2019
Revenues				
Local Sources				
Property Taxes	$ 78,828,084	$ 85,651,484	$ 89,682,487	$ 91,158,991
Investment Earnings	990,686	1,525,963	1,720,017	2,390,487
Other	20,303,840	21,655,777	21,241,570	21,450,041
State Sources	258,200,427	264,144,986	275,878,205	285,746,486
Federal Sources	13,700,319	14,628,580	15,834,368	16,232,102
Total revenues	372,023,356	387,606,790	404,356,647	416,978,107
Expenditures				
Current				
Administration	14,846,637	14,931,628	15,599,003	16,342,073
District Support Services	9,360,367	9,807,545	10,694,868	12,008,717
Elementary and Secondary				
Regular Instruction	165,181,027	169,848,898	173,672,800	177,357,744
Vocational Education Instruction	5,198,949	5,013,173	5,137,316	5,396,017
Special Education Instruction	65,226,216	68,020,953	71,133,191	72,650,167
Instructional Support Services	19,695,766	20,664,400	21,616,857	22,489,640
Pupil Support Services	23,694,661	24,615,829	25,550,001	26,181,738
Sites and Buildings	21,979,790	25,390,808	23,681,891	25,398,051
Fiscal and Other Fixed Cost Programs	650,603	613,851	582,782	1,182,069
Food Service	11,757,651	11,992,184	11,258,394	12,113,867
Community Service	8,044,250	8,822,111	8,751,046	8,933,712
Capital outlay	11,640,890	33,546,532	68,021,071	40,050,087
Debt service				
Principal	13,326,884	14,394,446	14,079,855	14,694,828
Interest and Fiscal charges	4,384,850	7,911,158	7,595,387	6,992,089
Total expenditures	374,988,541	415,573,516	457,374,462	441,790,799
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,965,185)	(27,966,726)	(53,017,815)	(24,812,692)
Other Financing Sources (Uses)				
Transfers in	8,554,099	20,122	-	135,509
Transfers out	(8,554,099)	(20,122)	-	(135,509)
Refunding Debt Issued	-	-	-	-
Debt Issued	112,150,000	-	-	-
Premium on Debt Issued	20,355,238	-	-	-
Bond Refunding Payments	(12,125,000)	-	-	-
Long-Term Leases and Other Loans	480,000	-	1,043,209	-
Subscription based IT arrangements	-	-	-	-
Insurance Recovery	-	-	311,212	56,303
Judgements for the School District	-	-	-	369
Sale of Property	27,218	80,287	23,971	19,383
Total Other Financing Sources (Uses)	120,887,456	80,287	1,378,392	76,055
Net Change in Fund Balances	$ 117,922,271	$ (27,886,439)	$ (51,639,423)	$ (24,736,637)
Debt Service as a Percentage of Noncapital Expenditures	4.9%	5.8%	5.6%	5.4%

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 95,664,211	$ 116,395,290	$ 122,337,786	$ 125,761,506	$ 134,617,074	$ 157,437,903
1,595,266	106,618	236,959	5,469,200	20,976,647	22,588,938
17,975,172	9,187,718	14,530,742	22,126,052	19,634,148	18,497,896
296,520,589	300,697,987	304,368,150	319,028,625	366,344,570	378,670,300
16,894,745	35,520,203	41,968,413	30,949,226	27,909,460	19,428,019
428,649,983	461,907,816	483,442,050	503,334,609	569,481,899	596,623,056
16,978,484	17,240,096	18,093,029	19,634,436	15,201,514	15,589,653
13,024,402	12,338,544	13,836,251	14,074,008	15,910,407	16,821,646
179,118,369	189,442,516	203,653,924	213,682,467	221,696,371	224,700,071
5,104,823	5,052,494	5,500,400	5,695,353	6,046,736	6,160,154
76,516,745	77,148,300	83,456,701	89,884,344	96,379,273	103,579,812
23,078,098	21,506,153	23,679,065	27,604,925	28,957,113	38,259,020
27,564,639	29,228,298	35,089,618	38,515,802	42,643,826	43,710,810
30,069,134	30,408,462	28,103,226	30,975,242	32,090,758	28,482,101
671,312	1,237,889	1,209,218	1,518,389	2,430,752	1,823,914
10,890,508	10,538,159	15,007,297	16,010,231	19,091,283	19,619,863
8,606,173	8,164,705	9,601,763	9,983,098	11,194,280	10,966,861
15,362,092	22,311,175	29,943,391	15,698,918	44,638,418	124,581,622
13,251,596	14,703,513	16,063,955	19,069,303	22,698,345	22,328,307
6,333,341	6,005,061	5,809,628	5,543,326	5,015,253	22,443,329
426,569,716	445,325,365	489,047,466	507,889,842	563,994,329	679,067,163
2,080,267	16,582,451	(5,605,416)	(4,555,233)	5,487,570	(82,444,107)
399,229	34,763	92,212	211,175	146,105	152,468
(399,229)	(34,763)	(92,212)	(211,175)	(146,105)	(152,468)
-	-	11,235,000	-	-	-
8,960,000	9,005,000	9,775,000	-	300,000,000	-
544,202	536,557	1,923,457	-	11,948,501	-
-	-	(12,110,000)	-	-	-
-	-	18,115	70,597	994,841	364,657
-	-	-	2,277,418	7,719,153	5,057,085
25,413	46,259	7,623	98,736	145,839	90,815
-	-	-	-	-	-
856,256	191,868	782,650	778,465	640,186	865,086
10,385,871	9,779,684	11,631,845	3,225,216	321,448,520	6,377,643
$ 12,466,138	$ 26,362,135	$ 6,026,429	$ (1,330,017)	$ 326,936,090	$ (76,066,464)
4.8%	4.9%	4.8%	5.0%	5.3%	8.1%


DISTRICT 196 · DISTRICT 196 ·

Rosemount-Apple Valley-Eagan ISD 196

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

Fiscal Year	Property Tax				
	General Purposes	Community Service	Capital Projects - Facility Improvement	Debt Service	Total
2025	$ 120,593,203	$ 1,891,419	$ -	$ 34,953,281	$ 157,437,903
2024	115,365,814	1,886,783	-	17,364,477	125,761,506
2023	106,195,718	1,848,516	-	17,717,272	122,386,311
2022	102,820,209	1,798,860	-	17,767,242	116,483,109
2021	96,748,853	1,785,616	-	17,948,640	95,593,616
2020	76,033,997	1,752,848	-	17,806,771	286,898,104
2019	72,968,496	1,675,955	-	212,253,653	89,507,191
2018	71,069,187	1,670,006	-	16,767,998	85,829,748
2017	66,731,765	1,671,770	-	17,426,213	78,654,126
2016	53,871,623	1,662,796	8,535,237	14,584,470	79,066,937

Per ACFR Statement of Revenues, Expenditures, and Changes in Fund Balances

Rosemount-Apple Valley-Eagan ISD 196

Tax Capacity and Estimated Market Value of Property
Last Ten Fiscal Years
(Unaudited)

	Tax Capacity (1)				
				Tax Rate Determining Value Subtotal	
Tax Collection Calendar Year	Real and Personal Property	Fiscal Disparities Contributions	Tax Increment	Amount	Percent Increase (Decrease)
2025	$ 303,963,948	$ (21,699,539)	$ (5,714,312)	$ 276,550,097	1.2%
2024	298,450,144	(19,245,645)	(5,898,580)	273,305,919	6.8%
2023	279,459,418	(18,297,115)	(5,304,095)	255,858,208	17.8%
2022	240,575,365	(18,504,314)	(4,884,451)	217,186,600	5.0%
2021	228,617,628	(17,313,550)	(4,486,386)	206,817,692	6.0%
2020	215,880,510	(16,477,982)	(4,312,949)	195,089,579	7.3%
2019	201,428,701	(15,818,379)	(3,731,389)	181,878,933	8.4%
2018	186,318,358	(15,403,001)	(3,128,406)	167,786,951	7.8%
2017	173,554,906	(15,383,669)	(2,471,521)	155,699,716	4.1%
2016	166,440,791	(14,921,393)	(1,904,735)	149,614,663	5.9%

(1) Tax capacity is calculated by applying class rates (for specific property classifications such as residential, commercial, etc.) to the assessed market value. Class rates are periodically changed by the state.

Tax Capacity (1)		Referendum Market Value	
Fiscal Disparities Distribution	Total Tax Capacity	Amount	Percent Increase (Decrease)
$ 31,652,479	$ 308,202,576	$ 26,857,551,027	2.2%
28,479,925	301,785,844	26,277,844,354	5.8%
26,974,003	282,832,211	24,848,181,413	15.8%
27,109,969	244,296,569	21,456,033,389	5.4%
24,920,887	231,738,579	20,353,002,736	5.3%
23,476,576	218,566,155	19,320,498,352	7.0%
22,023,827	203,902,760	18,061,396,485	8.1%
20,713,134	188,500,085	16,705,743,318	7.1%
19,309,802	175,009,518	15,593,078,470	4.1%
17,855,260	167,469,923	14,984,685,831	5.2%

Rosemount-Apple Valley-Eagan ISD 196
Property Tax Rates -
Direct and Overlapping Governments
Last Ten Fiscal Years
(Unaudited)

		Mill Levy Rates									
		Independent School District No. 196				Overlapping Rates (1) - Municipalities, and Townships					
	Levy Year	General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total	Apple Valley	Burnsville	Coates	Eagan	Farmington	Inver Grove Heights
Tax Capacity Rate	2025	10.959	0.577	11.432	22.968	41.810	45.806	12.566	36.177	47.908	50.753
Market Value Rate	2025	0.283	-	-	0.283	0.014	-	-	-	-	-
Tax Capacity Rate	2024	11.071	0.614	11.939	23.624	36.789	42.503	11.370	33.585	45.069	50.132
Market Value Rate	2024	0.301	-	-	0.301	0.014	-	-	-	-	-
Tax Capacity Rate	2023	11.164	0.633	6.107	17.904	35.273	42.374	12.739	33.566	42.933	48.814
Market Value Rate	2023	0.312	-	-	0.312	0.014	-	-	-	-	-
Tax Capacity Rate	2022	11.955	0.723	7.293	19.971	38.182	43.054	14.258	36.119	50.623	51.925
Market Value Rate	2022	0.329	-	-	0.329	0.016	-	-	-	-	-
Tax Capacity Rate	2021	11.619	0.746	7.681	20.046	38.192	42.853	13.838	36.333	49.251	50.590
Market Value Rate	2021	0.343	-	-	0.343	0.016	-	-	-	-	-
Tax Capacity Rate	2020	11.758	0.860	7.242	19.860	39.782	43.148	17.196	35.262	50.971	51.037
Market Value Rate	2020	0.344	-	-	0.344	0.016	-	-	0.012	-	-
Tax Capacity Rate	2019	12.511	0.860	7.242	20.613	39.603	43.595	15.688	35.227	54.372	53.537
Market Value Rate	2019	0.261	-	-	0.261	0.017	-	-	0.012	-	-
Tax Capacity Rate	2018	11.728	0.880	8.744	21.352	42.475	43.552	17.399	36.378	57.161	51.112
Market Value Rate	2018	0.267	-	-	0.267	0.018	-	-	0.013	-	-
Tax Capacity Rate	2017	13.000	0.915	9.421	23.336	44.473	46.557	17.490	37.385	58.760	51.644
Market Value Rate	2017	0.274	-	-	0.274	0.020	-	-	0.015	-	-
Tax Capacity Rate	2016	12.843	1.004	10.470	24.317	44.721	46.525	17.482	37.097	59.239	49.266
Market Value Rate	2016	0.27	-	-	0.270	0.020	-	-	0.015	-	-

(1) Overlapping rates are those of local and county governments that apply to property owners within the District. Not all overlapping rates apply to all the District's property owners (e.g., the rates for special districts apply only to the proportion of the District's property owners whose property is located within the geographic boundaries of the special district).

(2) The miscellaneous other levy includes the Metropolitan Council, Mosquito Abatement, Transit District, Dakota County CDA, and Light Rail. These miscellaneous levies are slightly between municipalities.

Source
Dakota County Department of Property and Public Records

Rosemount-Apple Valley-Eagan ISD 196

Property Tax Rates -
Direct and Overlapping Governments - continued
Last Ten Fiscal Years
(Unaudited)

Mill Levy Rates								
Overlapping Rates (1) - Municipalities, and Townships						Totals by School District		
Lakeville	Rosemount	Empire Township	Vermillion Township	Dakota County	Miscellaneous Other (2)	Apple Valley Resident	Eagan Resident	Rosemount Resident
32.731	35.265	26.441	15.060	19.948	3.053	87.779	82.146	81.234
-	-	-	-	-	-	0.297	0.283	0.283
30.213	33.360	25.491	13.991	18.323	2.994	81.730	78.526	78.301
-	-	-	-	-	-	0.315	0.301	0.301
29.676	32.345	24.073	14.204	18.816	2.914	74.907	73.200	71.979
-	-	-	-	-	-	0.326	0.312	0.312
32.846	36.949	27.623	16.031	21.630	3.381	83.164	81.101	81.931
-	-	-	-	-	-	0.345	0.329	0.329
34.351	36.954	27.250	14.070	22.716	3.432	84.386	82.527	83.148
-	-	-	-	-	-	0.359	0.343	0.343
34.615	38.580	29.131	14.728	24.133	4.030	87.805	83.285	86.603
-	-	-	-	-	-	0.360	0.356	0.344
35.607	39.355	25.386	15.723	25.386	-	85.602	81.226	85.354
-	-	-	-	-	-	0.278	0.273	0.261
36.419	40.961	29.892	16.282	26.580	4.458	94.865	88.768	93.351
-	-	-	-	-	-	0.285	0.280	0.267
37.510	41.832	29.642	16.279	28.004	4.458	100.271	93.183	97.630
-	-	-	-	-	-	0.294	0.289	0.274
38.669	43.149	29.445	16.724	28.570	5.063	102.671	95.047	101.099
-	-	-	-	-	-	0.290	0.285	0.270

Rosemount-Apple Valley-Eagan ISD 196

Property Tax Rates - Principal Property Taxpayers Current Year and Nine Years Ago (Unaudited)

	2025			2016		
Taxpayer	Assessed Valuation	Rank	Percent of Total Assessed Valuation	Assessed Valuation	Rank	Percent of Total Assessed Valuation
Flint Hills Resources Pine Bend LLC	$ 78,403,774	1	0.3%	$ 67,255,668	4	0.4%
Northern States Power Co	76,343,500	2	0.3%	-	N/A	N/A
Eagan Property Owner LLC	66,393,200	3	0.2%	-	N/A	N/A
Kingston Green Limited Partnership	66,127,000	4	0.2%	-	N/A	N/A
Neon Burnsville LLC	65,217,500	5	0.2%	-	N/A	N/A
RRE Woods Holdings LLC	62,500,000	6	0.2%	-	N/A	N/A
Continental 313 Fund LLC	61,823,100	7	0.2%	-	N/A	N/A
RRE Nicollet Ridge Holdings LLC	59,369,400	8	0.2%	-	N/A	N/A
Eagan Promenade Inc.	53,177,200	9	0.2%	34,073,100	8	0.2%
SP MIM Rosemount LLC	51,209,000	10	0.2%	-	N/A	N/A
West Publishing Company	-	N/A	N/A	74,193,500	2	0.5%
Nighthawks Properties LLC	-	N/A	N/A	39,167,300	7	0.3%
Burnsville Center SPE LLC	-	N/A	N/A	107,500,000	1	0.7%
Xcel Energy	-	N/A	N/A	68,161,800	3	0.5%
Dakota Electric Association	-	N/A	N/A	46,384,600	5	0.3%
Individual	-	N/A	N/A	41,784,700	6	0.3%
Apple Valley Leased Housing Association III	-	N/A	N/A	32,118,700	9	0.2%
WRPV XI Woods Burnsville LLC	-	N/A	N/A	29,951,800	10	0.2%
Total paid by principal property taxpayers	640,563,674		2.4%	540,591,168		3.6%
All others	26,216,987,353		97.6%	14,444,094,663		96.4%
Total	$ 26,857,551,027		100.0%	$ 14,984,685,831		100.0%

Source

Dakota County Department of Property Tax and Public Records

Rosemount-Apple Valley-Eagan ISD 196

Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Levy Year Collectible December 31,	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2025 (1)	$ 156,041,548	$ 71,645,548	45.91%	N/A	$ 71,645,548	45.91%
2024	156,934,270	154,528,966	98.47%	1,202,652	155,731,618	99.23%
2023	133,519,390	132,748,332	99.42%	285,113	133,033,445	99.64%
2022	124,766,022	123,642,772	99.10%	406,514	124,049,286	99.43%
2021	121,465,415	120,634,751	99.32%	255,453	120,890,204	99.53%
2020	116,077,302	115,130,636	99.18%	438,006	115,568,642	99.56%
2019	95,260,090	94,911,727	99.63%	314,713	95,226,440	99.96%
2018	90,961,693	90,579,847	99.58%	366,428	90,946,275	99.98%
2017	89,051,368	88,689,493	99.59%	292,485	88,981,978	99.92%
2016	85,688,567	85,298,846	99.55%	389,721	85,688,567	100.00%

(1) Only a portion of the calendar year 2025 taxes are collected by June 30, 2025.

Rosemount-Apple Valley-Eagan ISD 196

Ratios and Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Year	Governmental Activities						Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Refunding Bonds	Long-Term Leases	Subscription Liabilities	Financed Purchases	Certificates of Participation			
2025	$ 373,443,148	$ -	$ 995,629	$ 6,528,871	$ 2,415,889	$ 24,206,669	$ 407,590,206	N/A	$ 2,431
2024	384,507,670	4,153,521	978,777	8,839,263	3,232,106	28,486,717	430,198,054	N/A	2,566
2023	83,570,205	8,122,041	285,892	6,707,873	4,009,000	31,976,346	134,671,357	0.40%	813
2022	94,102,419	12,235,562	325,334	6,805,412	4,763,307	35,075,627	153,307,661	0.49%	935
2021	107,589,699	17,038,465	563,075	-	5,711,406	27,305,728	158,208,373	0.53%	965
2020	117,208,645	20,998,759	-	-	6,149,919	19,614,507	163,971,830	0.59%	1,029
2019	126,537,591	24,776,622	-	-	7,046,515	11,140,000	169,500,728	0.64%	1,063
2018	139,238,317	26,310,000	-	-	8,286,343	12,125,000	185,959,660	0.72%	1,181
2017	128,940,000	29,530,000	-	-	8,477,989	13,085,000	180,032,989	0.74%	1,164
2016	138,270,000	32,660,000	-	-	9,467,435	14,030,000	194,427,435	0.85%	1,269

Rosemount-Apple Valley-Eagan ISD 196

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

Year	General Obligation Bonds and Capital Notes	Less Amounts Available in Debt Service Fund	Total	Percentage of Market Value of Property (1)	Per Capita (2)
2025	$ 373,443,148	$ 9,258,597	$ 364,184,551	1.36%	$ 2,172
2024	388,661,191	8,151,553	380,509,638	1.45%	2,270
2023	91,692,246	5,776,225	85,916,021	0.35%	519
2022	106,337,981	4,543,912	101,794,069	0.47%	621
2021	124,628,164	3,636,775	120,991,389	0.59%	738
2020	138,207,404	2,669,765	135,537,639	0.70%	850
2019	151,314,213	1,699,991	149,614,222	0.83%	939
2018	165,548,317	3,592,701	161,955,616	0.97%	1,028
2017	158,470,000	5,338,811	153,131,189	0.98%	990
2016	170,930,000	7,362,951	163,567,049	1.09%	1,068

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

(1) See the Schedule of Tax Capacity and Estimated Market Value of Property for information on the market value of the District's property.
(2) See the Schedule of Demographic and Economic Statistics for the District's population data.


DISTRICT 196 · DISTRICT 196 ·

Rosemount-Apple Valley-Eagan ISD 196
Direct and Overlapping Debt
June 30, 2025
(Unaudited)

Taxing Entity	2024-2025 Taxable Net Tax Capacity (1)	General Obligation Bonded Debt (2)	Percent Overlapping to ISD No. 196	Total Direct and Overlapping Debt
Direct Debt ISD No. 196	$ 276,550,097	$ 358,710,000	100.00%	$ 358,710,000
Overlapping Debt				
Dakota County	761,460,633	-	36.32%	-
Cities				
Apple Valley	81,847,725	54,985,829	99.19%	54,540,444
Burnsville	102,552,658	60,887,000	23.63%	14,387,598
Eagan	135,356,711	52,985,000	64.18%	34,005,773
Farmington	30,962,345	11,085,000	0.02%	2,217
Inver Grove Heights	60,499,273	32,160,000	24.43%	7,856,688
Lakeville	137,245,174	155,450,000	17.10%	26,581,950
Rosemount	46,930,713	111,365,000	93.33%	103,936,955
Town of Empire	5,592,914	1,475,000	14.01%	206,648
Others				
Metropolitan Council	6,567,474,000	200,314,000	4.21%	8,433,219
Subtotal overlapping debt		680,706,829		249,951,492
Total Direct and Overlapping Debt		$ 1,039,416,829		$ 608,661,492

Rosemount-Apple Valley-Eagan ISD 196
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year				
	2016	2017	2018	2019	2020
Debt Limit	$ 2,247,702,875	$ 2,338,961,771	$ 2,505,861,498	$ 2,709,209,473	$ 2,898,074,753
Total Net Debt Applicable to Limit	163,567,049	153,131,189	142,992,299	149,614,222	135,537,639
Legal Debt Margin	$ 2,084,135,826	$ 2,185,830,582	$ 2,362,869,199	$ 2,559,595,251	$ 2,762,537,114
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	7.28%	6.55%	5.71%	5.52%	4.68%

Fiscal Year				
2021	2022	2023	2024	2025
$ 3,052,950,410	$ 3,277,138,487	$ 3,727,227,212	$ 3,941,676,653	$ 4,028,632,654
120,991,389	131,556,996	73,707,550	380,509,638	364,184,551
$ 2,931,959,021	$ 3,145,581,491	$ 3,653,519,662	$ 3,561,167,015	$ 3,664,448,103
3.96%	4.01%	1.98%	9.65%	9.04%

Legal Debt Margin Calculation for 2025		
Estimated Market Value - 2024		$ 26,857,551,027
Debt Limit (15% of Market Value)		$ 4,028,632,654
Debt Applicable to Limit		
General Obligation Bonds	$ 373,443,148	
Less Amount Set Aside for Repayment of General Obligation Debt	(9,258,597)	
Total Net Debt Applicable to Limit		364,184,551
Legal Debt Margin		$ 3,664,448,103

Rosemount-Apple Valley-Eagan ISD 196

Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

		Dakota County						
Year	ISD No. 196 Population (1)	Population (2)	Personal Income (Thousands) (2)	Per Capita Personal Income (2)	Education Level in Years of Formal Schooling (3)	Median Age (2)	School Enrollment (4)	Unemployment Rate (2)
2024	167,659	453,156	N/A	N/A	95.0%	39.3	29,049	2.9%
2023	165,608	447,440	33,566,347	75,019	95.0%	39.1	28,961	2.7%
2022	163,960	443,692	31,026,692	69,984	96.0%	38.5	29,047	2.0%
2021	163,960	442,038	30,026,160	67,927	95.0%	39.0	29,086	3.4%
2020	159,390	431,807	27,958,762	64,748	N/A	38.0	28,709	5.9%
2019	159,390	429,021	26,562,417	61,914	96.0%	38.3	29,019	2.9%
2018	157,475	425,423	25,802,276	60,651	95.2%	38.2	29,196	2.5%
2017	154,620	421,751	24,308,945	57,638	94.0%	38.0	28,644	2.5%
2016	153,174	417,486	22,951,451	54,975	94.0%	37.6	28,182	3.4%
2015	153,051	414,686	22,272,614	53,710	95.0%	37.3	27,790	3.3%

N/A - Not Available

Data Sources

(1) District population is based upon an annual school district census. This information is certified to the state and is subsequently used in determining community education revenue.

(2) 2024 Annual Comprehensive Financial Report for Dakota County, Minnesota

(3) Dakota County Demographics Report

(4) Actual number of students enrolled in the District on October 1 of each school year, based on the District's official October 1 enrollment reports.

Rosemount-Apple Valley-Eagan ISD 196
Principal Employers
Current Year and Nine Years Ago
(Unaudited)

	2024 (1)			2015		
Employer	Employees (1)	Rank	Percentage of Total County Employment	Employees (2)	Rank	Percentage of Total County Employment
Thomson West	6,700	1	4.38%	6,000	1	3.92%
ISD No. 196	4,367	2	2.85%	3,693	2	2.41%
Blue Cross Blue Shield	3,000	3	1.96%	N/A	N/A	N/A
Burnsville Center	3,000	3	1.96%	1,500	4	0.98%
U.S. Postal Service	2,704	5	1.77%	816	7	0.53%
CHS Inc.	2,300	6	1.50%	N/A	N/A	N/A
Dakota County	2,052	7	1.34%	N/A	N/A	N/A
UTC Aerospace	1,900	8	1.24%	N/A	N/A	N/A
ISD No. 191	1,355	9	0.89%	N/A	N/A	N/A
ISD No. 194	1,334	10	0.87%	N/A	N/A	N/A
Fairview Ridges Hospital	N/A	N/A	N/A	1,050	5	0.69%
United Parcel Service	N/A	N/A	N/A	1,729	3	1.13%
Cub Foods	N/A	N/A	N/A	894	6	0.58%
YMCA	N/A	N/A	N/A	749	8	0.49%
City of Eagan	N/A	N/A	N/A	583	9	0.38%
Target	N/A	N/A	N/A	510	10	0.33%
All Others	124,339		81.24%	135,527		88.55%
Total District Population	153,051			153,051		

(1) Calendar Year

Source
2024 Dakota County Annual Comprehensive Financial Report

Rosemount-Apple Valley-Eagan ISD 196

Employees by Classification
Last Ten Fiscal Years
(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Administrators/Principals (1)	117	117	136	140	138	136	134	138	141	151
Supervisors/Special Staff	69	68	81	85	82	84	84	86	88	85
Teachers/Nurses	2812	2815	2624	2356	2378	2479	2436	2443	2450	2485
Clerical	1096	1087	930	939	863	885	945	924	971	1015
Building Chiefs and Custodians	201	203	206	215	185	185	194	182	190	191
Food Service	196	202	193	199	172	184	169	171	179	197
Truck Drivers/Mechanics/Bus Drive	245	256	253	312	292	290	279	277	278	272
Nonlicensed Specialists	56	53	62	62	48	37	38	40	48	64
Total	4,792	4,801	4,485	4,308	4,158	4,280	4,279	4,261	4,345	4,460

(1) District office cabinet, principals, secondary school building assistant principals, and principals on special assignment.

Note
This schedule is a headcount based on assignment – employees with multiple assignments are reflected multiple times.

Rosemount-Apple Valley-Eagan ISD 196

Operating Indicators - Standardized Testing and Graduation Rates

Last Ten Fiscal Years

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Standardized tests										
MCA Reading (1)										
Grade 3	59%	65%	64%	61%	N/A	0.54	53%	55%	53%	5200%
Grade 4	65	62	66	60	N/A	52	56	55	54	54
Grade 5	73	72	70	73	N/A	63	65	66	64	65
Grade 6	66	69	69	66	N/A	60	60	58	62	62
Grade 7	65	64	63	62	N/A	56	52	53	52	52
Grade 8	66	69	66	63	N/A	57	55	53	54	51
Grade 10	74	73	73	73	N/A	73	59	63	63	61
MCA Math (1)										
Grade 3	74	75	73	71	N/A	65	65	65	68	59
Grade 4	73	73	74	70	N/A	56	66	67	66	64
Grade 5	65	64	62	62	N/A	47	54	57	56	50
Grade 6	66	65	64	59	N/A	42	44	46	50	49
Grade 7	63	62	61	59	N/A	43	45	48	47	50
Grade 8	66	66	66	65	N/A	42	46	49	49	51
Grade 11	64	68	64	62	N/A	60	44	50	51	52
MCA Science (1)										
Grade 5	70	68	67	66	N/A	54	56	55	52	31
Grade 8	63	61	59	55	N/A	38	41	38	42	22
High school	73	74	70	74	N/A	59	56	55	62	53
MAP (Measures of Academic Progress) (2)										
Reading										
Grade 2-5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	56.8	N/A	N/A
Grade 6-7	56.6	55.3	56.4	54.5	49.6	57.9	40.6	53.4	48.7	N/A
Math										
Grade 2-5	55	54.6	51.2	48.3	51.7	N/A	N/A	58.6	N/A	N/A
Grade 6-7	58.4	60.4	60.8	58.8	56.4	42.5	40.7	63.7	53	N/A
ACT										
Average composite score	23.0	23.1	23.1	23.0	22.7	22.9	21.5	21.3	21.4	20.9
National Merit Scholars										
Commended	32	47	47	26	56	49	41	33	22	17
Finalists and semifinalists	15	15	7	16	12	17	13	12	11	11

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Attendance percentages										
Kindergarten	95.80	95.90	96.00	95.70	95.80	97.00	92.80	98.90	94.00	94.80
1st grade	95.80	95.90	96.00	96.00	95.80	96.90	93.00	98.70	94.00	94.90
2nd grade	96.10	95.80	96.20	96.00	96.10	97.10	93.30	98.80	94.40	95.00
3rd grade	96.00	96.10	96.10	96.10	95.90	97.20	93.30	98.80	94.40	94.90
4th grade	96.00	95.70	96.10	95.90	96.00	96.90	93.50	98.80	94.50	94.90
5th grade	95.90	95.80	95.80	96.00	95.90	96.80	93.20	98.90	94.30	94.90
6th grade	95.70	95.40	95.20	95.50	96.00	94.60	92.70	98.90	94.40	94.20
7th grade	95.40	95.30	94.90	95.50	95.60	94.10	92.90	98.80	93.70	94.20
8th grade	95.20	95.00	94.80	95.40	95.30	93.20	92.50	98.70	93.30	93.50
9th grade	95.70	95.20	95.20	96.30	97.00	96.20	93.00	98.90	93.70	94.20
10th grade	95.00	94.20	93.80	95.30	96.10	95.90	92.20	98.60	92.50	92.70
11th grade	93.20	93.10	92.30	95.10	95.30	94.60	91.10	98.40	91.00	91.60
12th grade	90.20	89.40	89.40	92.00	93.30	92.40	88.50	98.40	87.60	97.50
All grades	94.60%	94.40%	94.30%	95.00%	95.30%	95.00%	92.00%	92.00%	93.22%	93.10%
Graduation data (3)										
District graduation rates	92.0%	90.0%	91.0%	91.2%	88.8%	88.5%	88.5%	88.7%	88.1%	N/A
State graduation rate	82.0%	83.0%	83.0%	83.7%	83.8%	83.3%	83.6%	83.3%	84.2%	N/A

N/A - Not Available

(1) Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessments (MCA).
(2) Percent of students who met or exceeded their mean growth projection.
(3) Percent of students graduating from high school within four years after enrolling in Grade 9.

Source
Standardized testing results for the District are from the "Annual Report on Curriculum, Instruction, and Student Achievement," prepared by the District's Teaching and Learning Department.

Rosemount-Apple Valley-Eagan ISD 196

Capital Assets Statistics by Program and Classification

Last Ten Fiscal Years

(Unaudited)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program										
Administration	$ 249,608	$ 249,608	$ 249,608	$ 249,608	$ 249,608	$ 249,608	$ 249,608	$ 320,843	$ 734,500	$ 661,390
District Support Services	1,209,990	1,313,895	1,417,800	1,497,800	1,434,713	1,431,913	1,431,913	7,495,394	8,767,916	$12,548,487
Elementary and Secondary Regular Instruction	9,498,719	10,298,063	10,356,373	10,413,270	10,541,161	10,628,195	18,085,409	12,920,822	28,245,996	29,735,423
Vocational Education	153,059	156,601	164,106	164,106	164,106	153,841	153,841	148,239	148,239	429,424
Special Education	387,351	392,500	392,500	392,500	385,920	385,920	385,920	574,536	1,436,656	1,356,894
Community Education	36,225	36,225	36,225	36,225	36,225	33,625	33,625	40,291	78,420	54,645
Instructional Support	159,917	159,917	159,917	159,917	159,917	159,917	159,917	1,134,074	1,134,074	955,632
Transportation	15,966,253	16,873,062	18,213,195	18,517,122	20,733,236	20,996,459	21,388,599	21,955,488	22,099,112	23,658,455
Food Service	2,486,240	2,662,531	2,746,826	2,982,509	3,161,792	3,185,003	3,211,607	4,062,182	5,448,282	6,459,205
Sites and Buildings	6,418,617	6,666,365	6,993,094	10,600,927	11,966,353	11,966,353	557,098,917	11,966,353	11,966,353	19,698,160
Sites and Buildings – Unallocated	412,984,267	442,192,955	486,431,295	509,995,795	520,991,650	532,833,261	11,966,353	560,377,497	576,732,010	674,422,486
Total program	$ 449,550,246	$ 481,001,722	$ 527,160,939	$ 555,009,779	$ 569,824,681	$ 582,024,095	$ 614,165,709	$ 620,995,719	$ 656,791,558	$ 769,980,201
Classification										
Land	$ 8,870,712	$ 8,870,712	$ 8,870,712	$ 11,966,353	$ 11,966,353	$ 11,966,353	$ 11,966,353	$ 11,966,353	$ 11,966,353	$ 19,625,832
Land Improvements	12,976,413	12,976,413	12,976,413	14,812,196	15,808,864	16,545,781	17,590,399	18,721,699	20,949,724	23,002,527
Building	357,940,976	362,591,261	374,845,921	376,147,361	437,802,664	463,331,698	498,256,495	509,302,876	514,188,125	523,377,988
Equipment	32,852,222	36,720,661	37,117,841	38,409,410	37,086,444	37,084,708	36,233,516	36,299,878	46,555,792	56,728,626
Eligible Pupil Transportation Vehicle	14,480,477	15,334,693	17,925,049	18,517,122	18,587,679	19,110,481	20,726,576	20,918,636	21,062,260	22,675,348
Food Service Equipment	2,450,498	2,626,789	2,711,084	2,982,509	3,601,327	3,624,538	3,651,142	4,044,857	4,650,070	5,499,696
Property and Equipment under Leases	17,336,653	14,315,371	15,358,580	13,745,317	13,745,317	14,327,063	578,987	561,267	1,553,517	1,643,538
Property and Equipment under Subscription IT Agreements	-	-	-	-	-	-	6,805,412	9,082,831	16,544,761	15,897,242
Total classification	446,907,951	453,435,900	469,805,600	476,580,268	538,598,648	565,990,622	595,808,880	610,898,397	637,470,602	668,450,797
Construction in Progress	2,642,295	27,565,822	57,355,339	78,429,511	31,226,033	16,033,473	18,356,829	10,097,322	19,320,956	101,529,404
Total classification and construction in progress	$ 449,550,246	$ 481,001,722	$ 527,160,939	$ 555,009,779	$ 569,824,681	$ 582,024,095	$ 614,165,709	$ 620,995,719	$ 656,791,558	$ 769,980,201

Source

The District's Finance Department

Rosemount-Apple Valley-Eagan ISD 196

Expenditures Per Student (Average Daily Membership)

Last Ten Fiscal Years

(Unaudited)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Administration	$ 539	$ 537	$ 553	$ 575	$ 589	$ 604	$ 634	$ 685	$533	$ 546
District Support Services	340	353	379	423	464	2,564	502	549	558	589
Elementary and Secondary Regular Instruction	6,001	6,110	6,177	6,241	6,250	6,621	7,136	7,509	7,775	7,874
Vocational Education Instruction	189	180	182	190	180	178	192	200	212	216
Special Education Instruction	2,370	2,447	2,516	2,556	2,663	805	2,956	3,143	3,380	3,630
Instructional Support Services	716	743	767	791	806	753	824	969	1,016	1,341
Pupil Support Services	861	886	905	921	1,010	1,081	1,278	1,385	1,496	1,532
Sites and Buildings	799	913	839	894	1,301	1,313	1,349	1,550	1,125	998
Fiscal and Other Fixed Cost Prograı	24	22	21	42	37	45	45	60	85	64
Food Service	427	431	400	426	384	379	537	588	670	688
Community Service	292	317	310	314	292	286	335	349	393	384
Capital Outlay	423	1,207	263	1,409	218	372	664	14	1,565	4,366
Debt Service	643	802	767	763	592	597	1,016	588	972	1,569
Total Expenditures	$ 13,624	$ 14,948	$ 14,079	$ 15,545	$ 14,786	$ 15,598	$ 17,468	$ 17,589	$ 19,780	$ 23,797
Average Daily Membership	27,513	27,911	28,178	28,418	28,870	28,544	28,679	28,756	28,514	28,536

Rosemount-Apple Valley-Eagan ISD 196

Food Service School Lunch Program Data
Last Ten Fiscal Years
(Unaudited)

Year Ended June 30,	Average Daily Attendance (1)	Total Lunches Served	Days	Average Daily Participation	Participation as a Percentage of Average Daily Attendance	Free Lunch		Reduced Lunch	
						Number Served	Percent of Total	Number Served	Percent of Total
2025	27,109	3,367,125	171	19,691	72.6	880,409	26.1	192,253	5.7
2024	27,089	3,408,394	171	19,932	73.6	925,777	27.2	200,882	5.9
2023	27,245	2,896,231	171	16,937	62.2	821,255	28.4	206,988	7
2022	23,415	3,034,816	175	17,342	74.1	2,954,034	97.3	-	-
2021	27,117	1,538,375	102	15,082	55.6	1,538,375	100.0	-	-
2020	28,870	1,924,112	116	16,587	57.5	438,784	22.8	171,961	8.9
2019	28,418	2,603,191	165	15,777	55.5	622,877	23.9	238,377	9.2
2018	25,296	2,598,724	165	15,750	62.3	671,874	25.9	227,855	8.8
2017	26,416	2,585,768	169	15,300	57.9	667,303	25.8	227,423	8.8
2016	25,198	2,561,285	169	15,156	60.1	694,018	27.1	207,102	8.1

(1) Attendance is deemed to be 95 percent of enrollment.

Source
ISD No. 196 Summary Food Service Statistics Reports

Rosemount-Apple Valley-Eagan ISD 196
School Facilities
As of June 30, 2025
(Unaudited)

Facility	Use	Constructed	Acres	Classrooms (1)	Square Footage	Capacity	Enrollment (2)
Elementary Schools							
Cedar Park	School	1977	16.64	29	79,178	595	723
Deerwood	School	1987	(3a)	35	80,741	595	523
Diamond Path	School	1970	40.00	39	83,780	725	684
East Lake	School	2017	22.40	38	84,600	750	841
Echo Park	School	1979	16.29	45	94,876	790	716
Glacier Hills	School	1993	15.01	39	85,167	680	706
Greenleaf	School	1975	30.40	50	88,130	835	749
Highland	School	1986	(3b)	43	85,497	725	664
Northview	School	1960	39.50	37	67,743	705	396
Oak Ridge	School	1991	9.95	45	86,896	680	545
Parkview	School	1970	13.00	39	95,430	680	677
Pinewood	School	1990	17.31	44	85,328	815	516
Red Pine	School	1995	13.09	47	88,784	815	752
Rosemount	School	1960	(3c)	38	76,251	660	829
Shannon Park	School	1990	13.50	47	83,936	770	509
Southview	School	1967	(3d)	46	75,391	790	575
Thomas Lake	School	1979	15.00	34	69,912	595	577
Westview	School	1964	18.00	41	71,678	725	497
Woodland	School	1988	18.43	37	83,724	680	721
Middle Schools							
Black Hawk	School	1994	38.81	71	198,534	1,200	887
Dakota Hills	School	1989	(3e)	64	223,560	1,300	1,174
Falcon Ridge	School	1996	32.46	73	197,014	1,200	1,082
Rosemount	School	1918	(3c)	61	173,796	1,055	1,145
Scott Highlands	School	1979	40.00	60	165,735	1,030	1,228
Valley	School	1972	32.74	60	192,198	1,165	1,087
High Schools							
Apple Valley	School	1976	80.00	83	370,234	1,990	1,922
Eagan	School	1990	94.00	87	382,970	2,040	2,181
Eastview	School	1997	54.00	97	338,242	2,015	2,188
Rosemount	School	1963	120.13	91	414,998	2,015	2,284
School of Environmental Studies	School	1995	12.25	53	71,171	400	314
Area Learning Center and Transition Plus	School	2006	N/A	18	27,659	310	326
Dakota Ridge	School	1997	(3f)	26	50,338	160	105
Cedar Valley Learning Center	School	1993	1.59	6	13,730	309	39
Dakota Valley Learning Center	Special/Early Child/ Adult Education	2014	(3f)	22	54,000	529	294
Silver Bell Learning Center	Special/Early Child/ Adult Education	2017	7.25	13	48,332	N/A	63
District Office	Office	2006	2.10	N/A	25,900	368	-
District Service Center	Office	1972	40.00	N/A	23,937	N/A	-
Facilities	Office/Maintenance/Warehouse	1972	(3f)	N/A	28,964	N/A	-
District Office East	Office	1984	9.50	N/A	18,677	N/A	-

N/A – Not Available

(1) All rooms dedicated for instructional purposes, including regular classrooms, portable classrooms, computer labs, art rooms, band/choir/music rooms, special services rooms, science rooms, F.A.C.S. rooms, and industrial technology rooms.

(2) Enrollment is defined as the adjusted ADMs served excluding resident students tuitioned out to other Minnesota school districts. Students served by the school of environmental studies are included in the students' home high school.

(3) Joint sites

(a) with Black Hawk Middle School

(b) with Scott Highlands Middle School

(c) with Rosemount High School

(d) with Valley Middle School

(e) with Eagan High School

(f) with District Service Center/Facilities/Dakota Ridge/Dakota Valley Learning Center

Rosemount-Apple Valley-Eagan ISD 196

Building Permits Issued by Major Cities
Last Ten Fiscal Years
(Unaudited)

Calendar Year	Total Permits		New Residential Permits (1)	
	Number	Value	Number	Value
City of Rosemount				
2024	5,842	$ 432,000,000	513	$ 133,568,728
2023	5,582	304,000,000	1,127	232,413,338
2022	4,925	155,000,000	228	59,930,418
2021	6,921	146,000,000	340	80,900,970
2020	4,426	105,548,812	389	67,676,504
2019	3,997	90,278,793	274	65,796,011
2018	3,503	87,287,106	256	57,601,704
2017	3,136	74,717,882	135	37,709,343
2016	3,033	82,205,630	136	38,723,900
2015	2,677	63,330,428	173	39,739,000
City of Apple Valley				
2024	6,400	$ 93,592,957	40	$ 12,476,703
2023	8,964	125,231,221	17	7,332,200
2022	16,003	191,634,488	46	9,731,000
2021	9,353	117,619,214	63	14,402,000
2020	6,006	44,873,377	5	1,368,000
2019	6,534	81,344,499	29	9,899,000
2018	5,698	141,378,881	125	33,552,000
2017	6,932	202,481,522	177	42,973,000
2016	6,573	92,352,609	140	42,385,000
2015	5,755	90,870,178	120	34,525,000
City of Eagan				
2024	2,382	$ 199,591,452	6	$ 2,678,284
2023	2,840	89,771,200	13	4,562,119
2022	2,853	165,895,634	53	13,421,372
2021	3,687	150,278,988	33	11,379,098
2020	3,351	212,030,440	15	6,025,197
2019	2,555	245,770,779	35	14,486,797
2018	2,641	139,726,902	40	14,790,119
2017	3,145	428,078,165	72	26,208,327
2016	2,426	152,547,456	84	29,123,360
2015	2,470	101,187,211	49	17,047,341

(1) Includes single family homes, duplexes, quad homes, townhomes, multi-unit, and condominiums.

Note
The District includes portions of nine municipalities. The above table includes the three main municipalities within the District and is representative of growth in the area. These cities maintain building permit information on a calendar year.

Source
City of Rosemount, City of Apple Valley, and City of Eagan.

Rosemount-Apple Valley-Eagan ISD 196

Students - Average Daily Membership
Last Ten Fiscal Years
(Unaudited)

Year Ended June 30,	ADM (for Students Served or Tuition Paid)							
	Early Childhood and Kindergarten – Handicapped	Kindergarten	Elementary	Secondary	Total		Total Pupil Units	
					Number	Percent Increase (Decrease)	Number	Percent Increase (Decrease)
2025	360.52	1,856.29	12,523.86	13,795.00	28,535.67	(0.1)	31,294.68	(0.1)
2024	343.01	1,867.68	12,551.23	13,752.51	28,514.43	0.8	31,264.92	0.8
2023	605.64	1,606.54	12,668.34	13,875.03	28,755.55	(0.3)	31,530.82	(0.3)
2022	594.42	1,768.96	12,597.24	13,718.14	28,678.76	(0.5)	31,422.20	(0.5)
2021	516.21	1,598.46	12,754.60	13,674.79	28,544.06	1.1	31,279.02	0.6
2020	611.78	1,875.46	12,953.75	13,428.55	28,869.54	(1.6)	31,452.21	(1.3)
2019	598.22	1,827.47	12,859.96	13,132.63	28,418.28	(0.9)	31,045.11	(0.9)
2018	570.62	1,826.07	12,831.89	12,949.34	28,177.92	(1.0)	30,766.98	(1.4)
2017	536.81	1,745.10	12,728.02	12,901.49	27,911.42	(1.4)	30,347.56	(0.9)
2016	500.75	1,721.13	12,421.88	12,869.63	27,513.39	1.1	30,087.31	(4.8)

Note 1 – Enrollment numbers are estimated for the most recent fiscal year.
Note 2 – ADM is weighted as follows in computing pupil units.
Note 3 – Beginning in the 23-24 fiscal year, handicap kindergarten ADMs were transitioned to be reported as kindergarten ADMs.

Compliance Section
June 30, 2025

Rosemount-Apple Valley-Eagan ISD 196


DISTRICT 196 · DISTRICT 196 ·

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the School Board of
Independent School District No. 196
Rosemount-Apple Valley-Eagan Public School
Rosemount, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States *(Government Auditing Standards),* the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rosemount-Apple Valley-Eagan ISD 196 ("the District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 5, 2025.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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



Mankato, Minnesota
November 5, 2025

Independent Auditor's Report on *Minnesota Legal Compliance*

To the School Board of
Independent School District No. 196
Rosemount-Apple Valley-Eagan Public School
Rosemount, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rosemount-Apple Valley-Eagan ISD 196 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 5, 2025.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. §6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Eide Bailly LLP

Mankato, Minnesota
November 5, 2025

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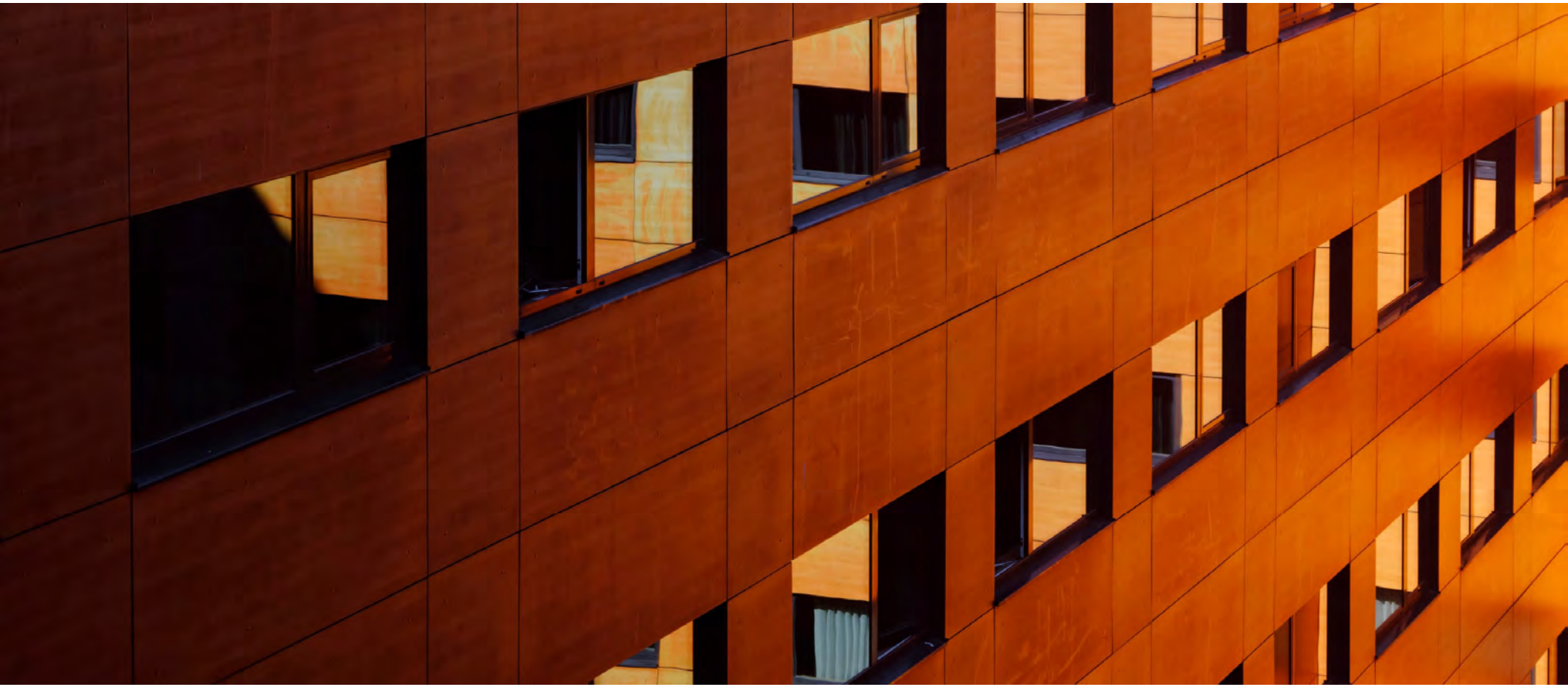

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Section I – Financial Statement Findings

None noted

Section II – MN Legal Compliance Findings

None noted



Independent School District No. 196

Executive Summary – June 30, 2025

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Audit Results and Findings

Audit Opinion

- The District received a “clean” audit opinion
  - Unmodified opinion – financial statements are prepared using accounting principles generally accepted in the U.S. (GAAP).
  - Financial statements do not contain material misstatements and are fairly presented.

- Opinion is merely the auditor’s professional opinion, based on audit work, on whether the financial statements were prepared in accordance with GAAP, free from material misstatement, and fairly presented.

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Audit of Federal Funds

- All entities with federal award expenditures of $750,000+ in a year are required to obtain an annual audit
- Single audit – considers compliance with rules and regulation of applicable federal awards
- The District received unmodified opinions on compliance for the major federal awards programs report
  - Title I
  - Child Nutrition

During 2025, the District expended approximately $19.4 million in Federal awards.

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Findings

Financial Statements:

1. None noted

Federal Awards:

1. None noted

Minnesota Legal Compliance:

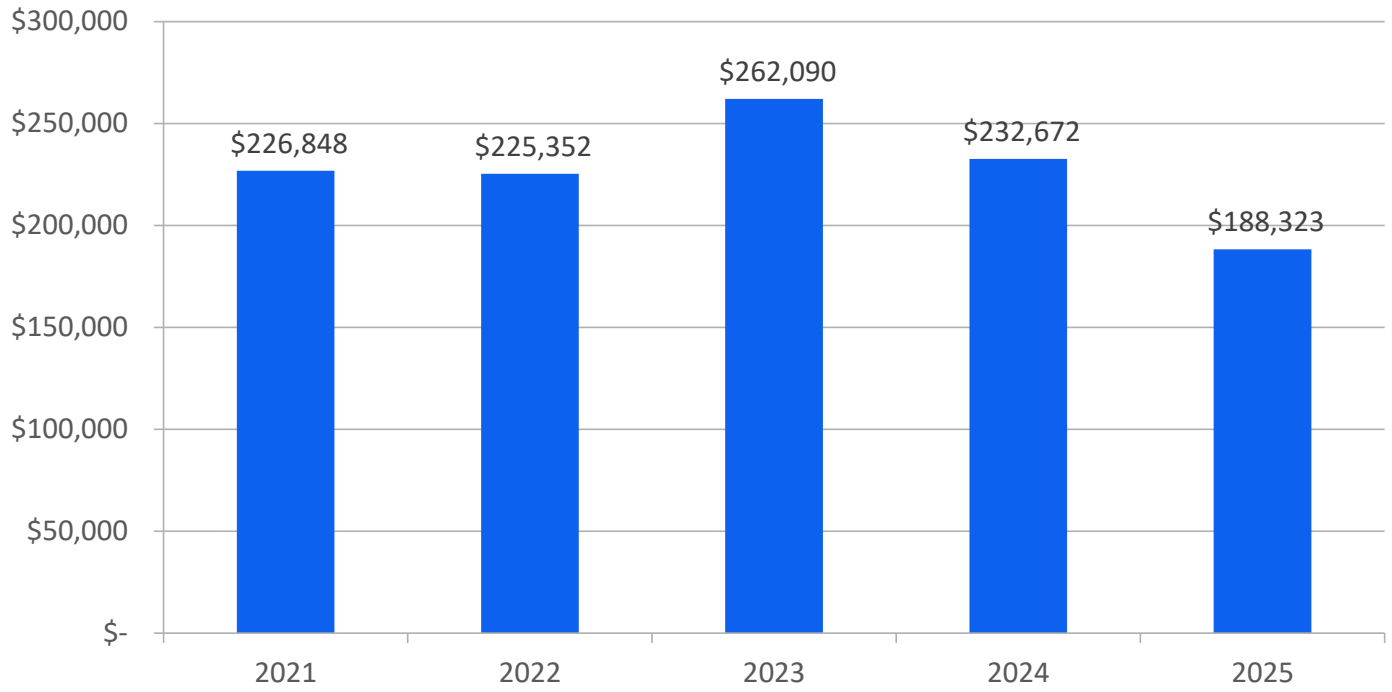
1. None noted



Cash and Investments

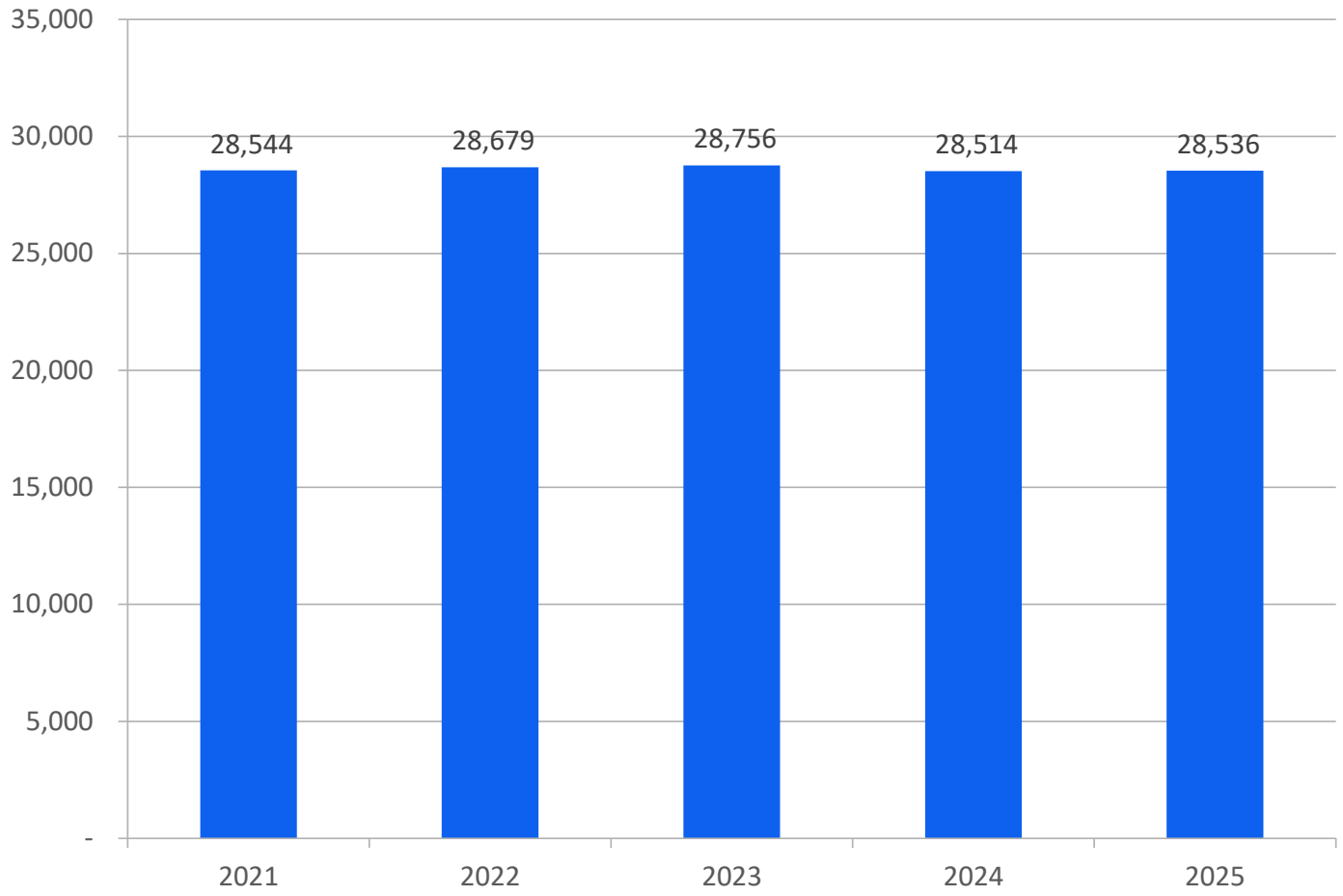
Cash/Investments

Most significantly affected by the state aid payment's structure. Balances (in thousands) of the District for the past five years (excluding cash held with fiscal agent and Building Construction cash):



General Fund

ADM Served


35,000
30,000
25,000
20,000
15,000
10,000
5,000
-
28,544
28,679
28,756
28,514
28,536
2021
2022
2023
2024
2025

Budget to Actual

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Local property tax levies	$ 120,407,512	$ 120,407,512	$ 120,593,203	$ 185,691
Other local and county sources	7,719,877	11,280,298	11,864,298	584,000
Investment earnings	-	8,500,000	6,510,082	(1,989,918)
Rental income	-	-	101,724	101,724
State sources	354,665,865	358,681,173	362,927,436	4,246,263
Federal sources	10,378,125	10,985,610	10,244,030	(741,580)
Sales and other conversion of assets	63,974	62,798	173,478	110,680
Total revenues	493,235,353	509,917,391	512,414,251	2,496,860
Expenditures				
Current				
Administration	14,544,448	16,753,155	15,589,653	1,163,502
District support services	16,369,681	17,087,389	16,821,646	265,743
Regular instruction	224,812,119	226,131,226	224,700,071	1,431,155
Vocational instruction	6,308,217	6,210,718	6,160,154	50,564
Special education instruction	105,922,990	105,549,965	103,579,812	1,970,153
Community education and service	2,268	2,268	16,889	(14,621)
Instructional support services	38,130,214	39,398,983	38,259,020	1,139,963
Pupil support services	42,368,050	43,345,704	43,710,810	(365,106)
Sites and buildings	26,757,683	26,598,712	28,482,101	(1,883,389)
Fiscal and other fixed cost programs	2,050,118	1,870,118	1,823,914	46,204
Debt Service				
Principal	9,075,178	9,298,678	8,626,157	672,521
Interest	963,336	963,336	1,131,723	(168,387)
Capital outlay	19,351,339	21,386,436	22,735,817	(1,349,381)
Total expenditures	506,655,641	514,596,688	511,637,767	2,958,921
Excess (Deficiency) of Revenues over (under) Expenditures	(13,420,288)	(4,679,297)	776,484	(462,061)
Other Financing Sources (Uses)				
Transfer out	-	(189,859)	(152,468)	37,391
Sale of property	-	690,000	865,086	175,086
Insurance recovery	-	50,000	90,815	40,815
Subscription based IT arrangements	-	-	5,057,085	5,057,085
Leases	-	-	364,657	364,657
Total Other Financing Sources (Uses)	-	550,141	6,225,175	5,675,034
Net Change in Fund Balance	$ (13,420,288)	$ (4,129,156)	7,001,659	$ 5,212,973
Fund Balance, Beginning of Year			111,592,049	
Fund Balance, End of Year			$ 118,593,708	

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A Positive Fund Balance:

1. Contributes to a favorable bond rating.

2. Produces investment income and provides a source of working capital to meet cash flow needs.

3. Offers a cushion for unexpected expenditures or revenue shortfalls.



Fund Balance Categories

Nonspendable	Restricted	Committed	Assigned	Unassigned
Represents amounts that cannot be spent	Legally restricted by outside parties	Intended for a specific activity	Intended for a specific activity by school board or designated individuals	Reserves
Not in spendable form	Cannot be appropriated for other spending	Imposed by formal action of the school board but is not legally restricted	Not legally restricted	"Rainy day" fund
Inventory, prepaid expenses				

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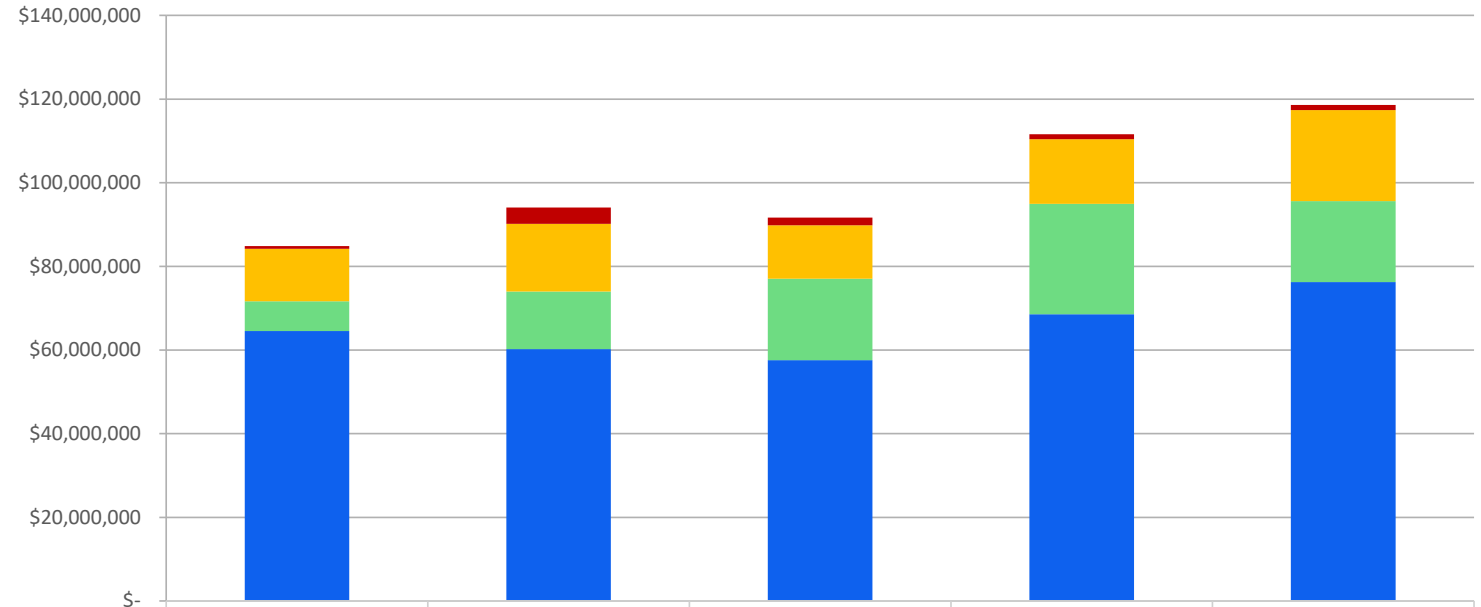
Changes in UFARS Fund Balances

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	$ 1,155,880	$ 42,213	$ 1,198,093
Restricted for Student Activities	342,237	(13,831)	328,406
Restricted for Capital Projects Levy	3,169,400	3,900,201	7,069,601
Restricted for Literacy Incentive Aid	1,431,784	1,242,265	2,674,049
Restricted for Operating Capital	5,505,080	1,482,964	6,988,044
Restricted for Teacher Comp READ Act	-	420,964	420,964
Restricted for Long Term Facilities Maintenance	2,003,060	702,753	2,705,813
Restricted for Student Support Personnel	364,523	133,946	498,469
Restricted for Medical Assistance	2,643,363	(1,546,199)	1,097,164
Assigned for Site Operating Budget Carryover	8,628,839	1,481,025	10,109,864
Assigned for Subsequent Year Budget Deficit	13,372,975	(8,619,946)	4,753,029
Assigned for Site Miscellaneous Budget Carryover	4,394,905	116,332	4,511,237
Unassigned	68,580,003	7,658,972	76,238,975
	$ 111,592,049	$ 7,001,659	$ 118,593,708

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Total Fund Balances

Total fund balances of the General Fund for the past 5 years:



	2021	2022	2023	2024	2025
Nonspendable	$647,657	$3,932,377	$1,814,179	$1,176,877	$1,198,093
Restricted	$12,558,008	$16,187,392	$12,804,795	$15,459,447	$21,782,510
Assigned	$7,128,748	$13,744,165	$19,458,897	$26,396,719	$19,374,130
Unassigned	$64,524,163	$60,230,864	$57,573,422	$68,559,006	$76,238,975

Recommendations Regarding Fund Balances

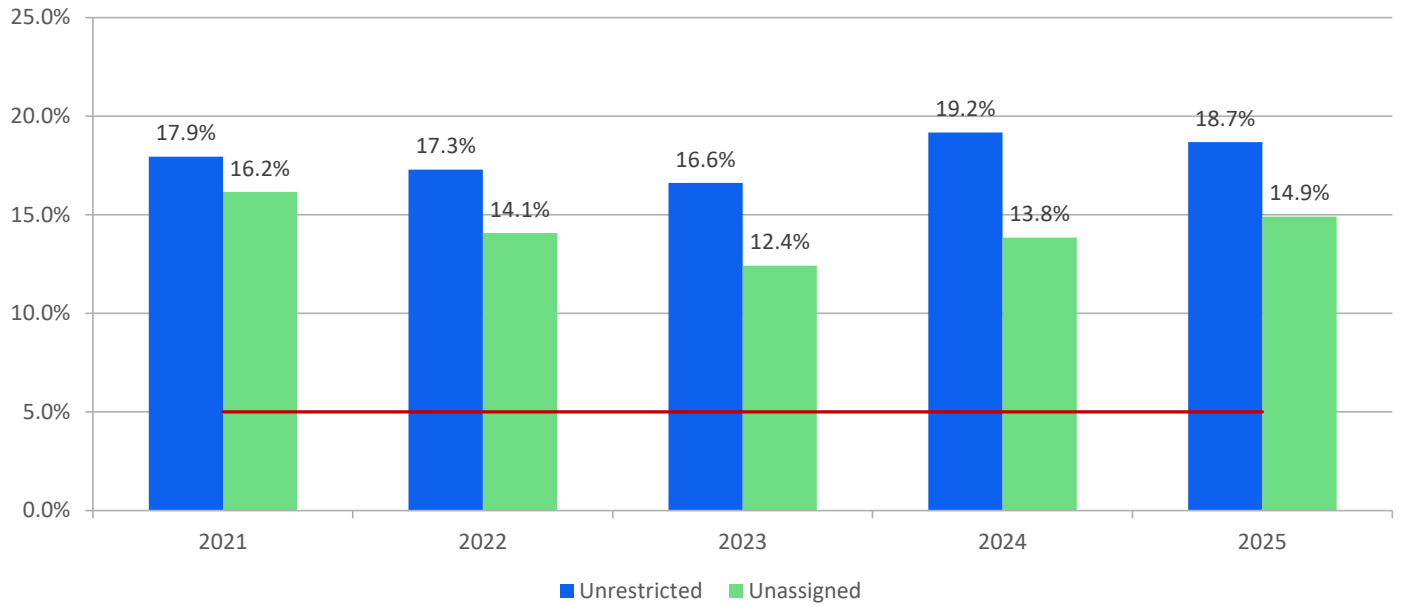
The District's Policy: strive to maintain a minimum unassigned fund balance in an amount that shall be no less than 5% of the annual operating expenditures. For the current year that target amount is $25.6 million.

Government Finance Officers Association (GFOA): recommends, at a minimum, that governments maintain unrestricted fund balances in their general fund of no less than two months (16.67%) of regular general fund expenditures. For the current year that target amount is $85.3 million.

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Unrestricted and Unassigned Fund Balance

The District's unrestricted fund balance and unassigned fund balance as a percentage of expenditures in the General Fund for the last 5 years:



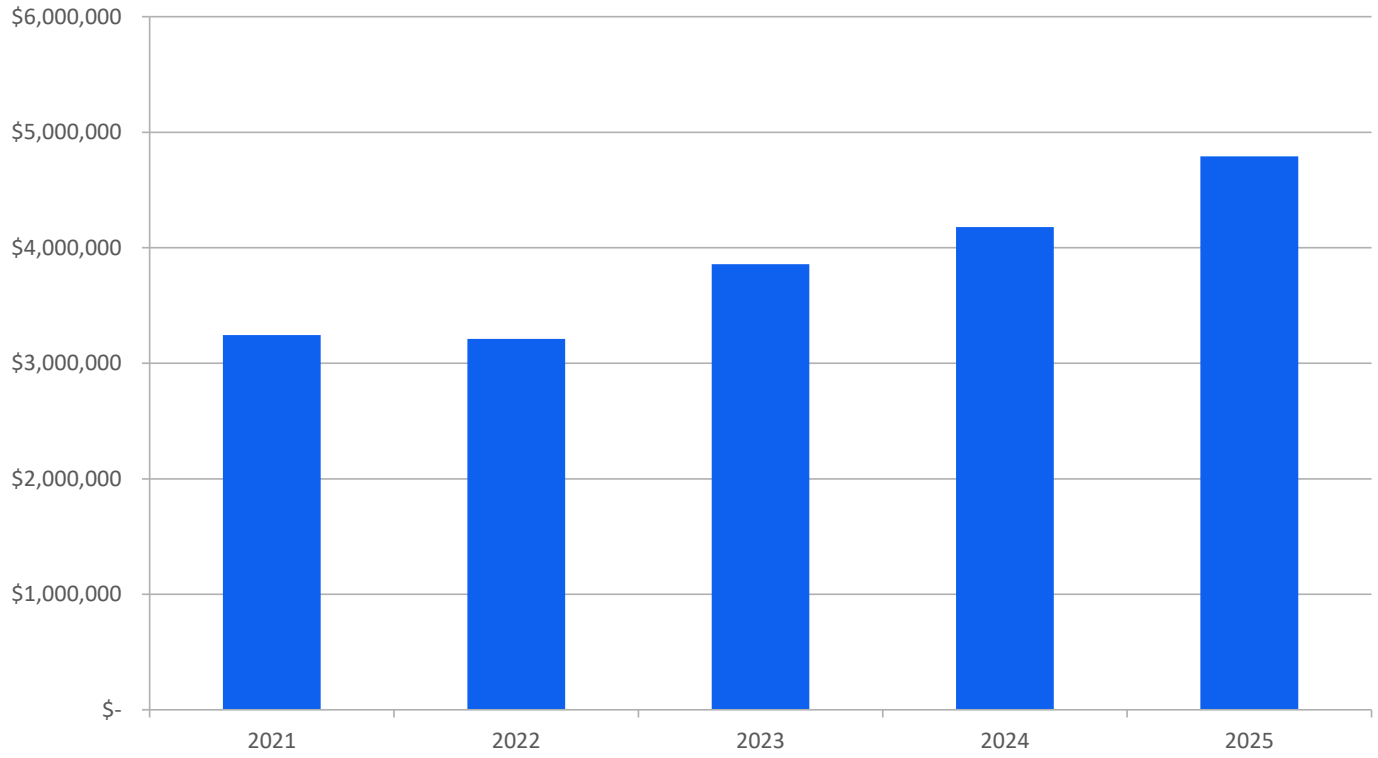
The maroon line indicate the District's fund balance policy of maintaining an unassigned fund balance of 5% of expenditures.

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Other Funds

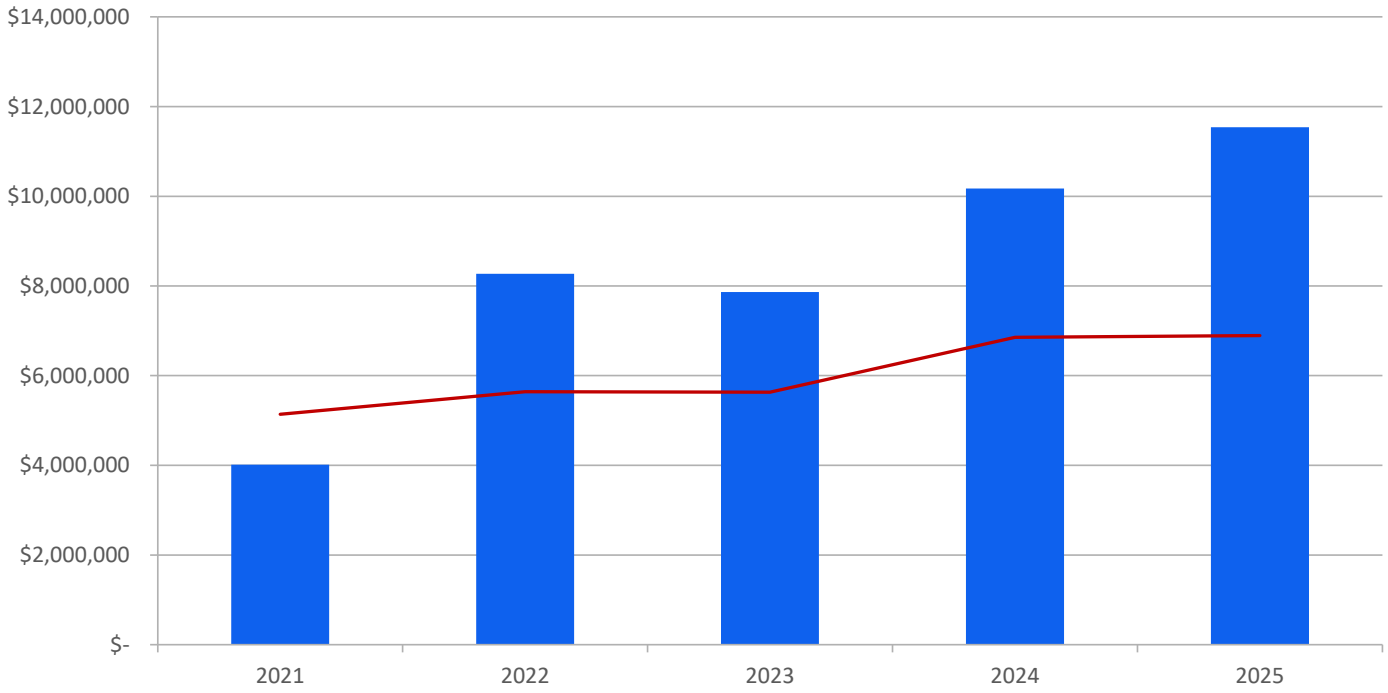
Year-End Fund Balance – Community Service Fund

Positive fund balance indicates that revenues of the community service programs are sufficient to cover the expenditures of the programs.



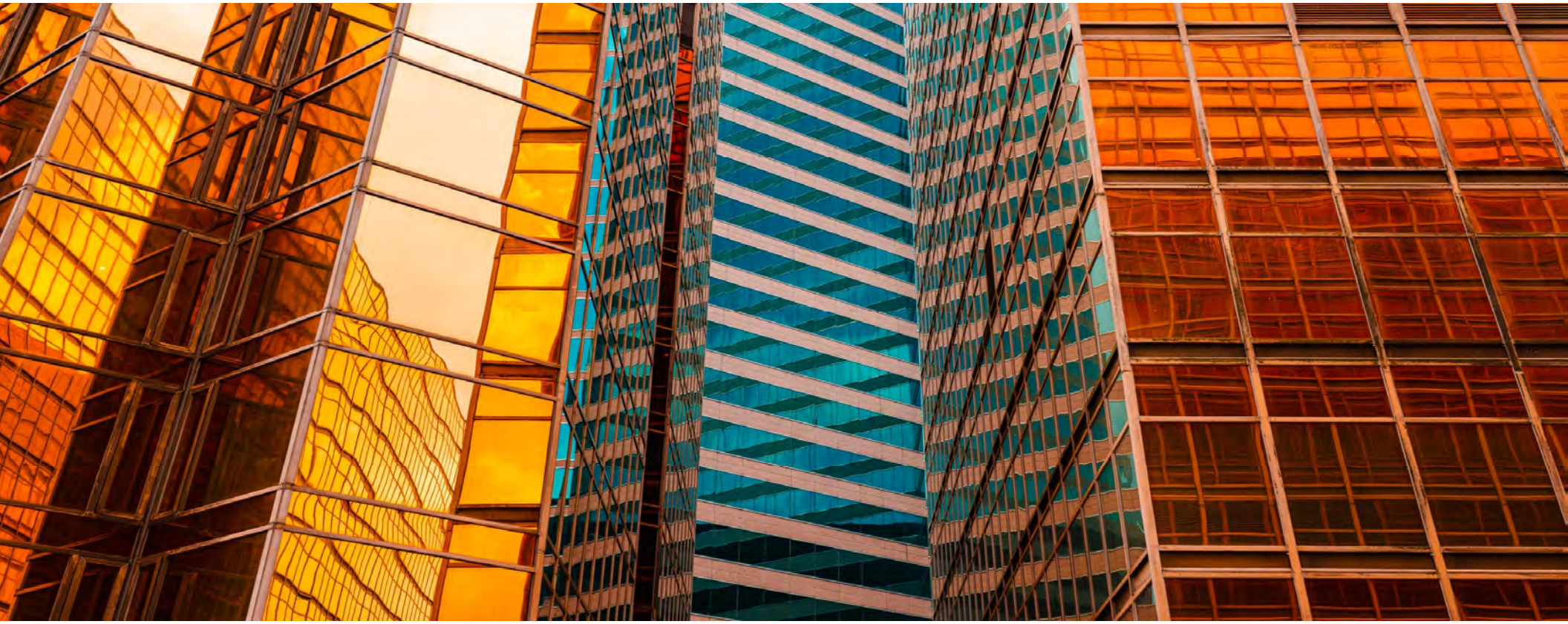
Year-End Fund Balance – Food Service Fund

Positive fund balance indicates that revenues of the food service program are sufficient to cover the expenditures of the program.



The maroon line indicates the maximum allowable fund balance of three months expenditures.

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Questions?

This presentation is presented with the understanding that the information contained does not constitute legal, accounting or other professional advice. It is not intended to be responsive to any individual situation or concerns, as the contents of this presentation are intended for general information purposes only. Viewers are urged not to act upon the information contained in this presentation without first consulting competent legal, accounting or other professional advice regarding implications of a particular factual situation. Questions and additional information can be submitted to your Eide Bailly representative, or to the presenter of this session.

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Thank You!

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Meeting Date: **1/12/26** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Personnel**

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

Background
The attached list of proposed personnel separations and new staff is presented for board action.

Alternatives
Do not approve one or more of the actions.

Recommendation
Approve the actions as presented.

New Hires

Licensed Staff

Employee	EE #	Assignment	Location	Employment Date	FTE	New Hire Reason
Krause, Anne M	147323	Grade 6 Teacher	RMS	12/01/2025	0.80	Replacement
Pearce, Jennifer	147325	Elem Literacy Interventionist	HL	12/03/2025	1.00	New Allocation
Bushnell, Mason L	147090	Elem Literacy Interventionist	EP	12/03/2025	0.50	Replacement
Arvidson, Abagail J	147305	Science Teacher	RHS	12/03/2025	1.00	Long Term Sub
Keller, Zoey ME	146639	English Teacher	FRMS	12/04/2025	1.00	Long Term Sub
Sandford, Ariane	146945	TOSA	AVHS	12/08/2025	1.00	Replacement
Aly, Aida M	40841	Grade 1 Teacher	WV	12/12/2025	1.00	Long Term Sub
Fisk, Dianna J	29300	Grade 3 Teacher	WL	11/24/2025	1.00	Replacement
Murphy, Tessa J	147348	Speech-Language Pathologist	DVLC	12/15/2025	1.00	Long Term Sub
Mensen, Chris J	147360	Science Teacher	EHS	01/12/2026	1.00	Replacement
Mikiska, Robin M	9812	Q Comp Peer Leader	SBLC	12/08/2025	1.00	Long Term Sub
Freberg, Alyson T	147292	Kindergarten Teacher	CP	01/05/2026	1.00	Long Term Sub

Non-Licensed Staff

Employee	EE #	Assignment	Location	Employment Date	FTE	New Hire Reason
Nutter, Rebecca A	147328	Elem Media Clerk	WV	12/01/2025	0.75	Replacement
Estes, Kayley R	146286	AVID Basic Skills Clerk	FRMS	12/03/2025	0.00	Replacement
Power, Rachel ML	147329	AVID Basic Skills Clerk	BHMS	12/01/2025	0.00	New Allocation
Glavan, Theresa M	147330	Sp Ed Paraprofessional	DR	12/03/2025	0.84	Replacement
Kretsinger, Dan E	147333	Coord of Transportation	DOE	12/15/2025	1.00	Replacement
Montgomery, Monica	147334	Secretary - 12 Month	FRMS	12/08/2025	1.00	Replacement
Tidjani, Abdoul A	147335	Custodial Aide	WV	12/04/2025	0.50	New Allocation
Elsinger, Oksana Y	38952	Sp Ed Due Process Secretary	DR	12/08/2025	0.75	Replacement
Kumar, Riddhima	147338	Attendance Secretary	DHMS	12/08/2025	0.73	Replacement
Crisafi, Christopher J	147342	Sp Ed Paraprofessional	DR	12/09/2025	0.84	New Allocation
Gorra, John J	147343	Sp Ed Paraprofessional	EVHS	12/10/2025	0.84	Temp Position
Ausen, Jerry G, Jr	42605	Bus Driver	DOE	12/08/2025	0.73	Replacement
Novack, Lucas G	147046	Bus Driver	DOE	12/04/2025	0.75	New Allocation
Pittman, Keni R	41646	ECFS Teaching Assistant	PW	12/15/2025	0.54	Replacement

New Hires

Non-Licensed Staff

Employee	EE #	Assignment	Location	Employment Date	FTE	New Hire Reason
Harens, Jacqueline M	42412	Behavior Clerk	ET	12/15/2025	0.75	New Allocation
Zempel, Preston W	147287	Chaperone/Crossing Guard	DOE	12/09/2025	0.84	New Allocation
Bennett, Whitnee M	147353	Sp Ed Paraprofessional	EVHS	12/17/2025	0.84	Replacement
Dam, Hoa	147355	Custodial Aide	EL	12/18/2025	0.50	New Allocation
Massey, Kevin	147239	Bus Driver	DOE	12/15/2025	0.73	New Allocation
Murphy, Shannon M	147361	Project Explore Program Coordi	DOE	01/05/2026	1.00	Replacement
Kuck, Jessica L	34356	Admin Asst to Principal	DW	01/05/2026	1.00	Replacement
Kovalchuk, Travis A	147362	Nutrition Services Associate	VMS	01/05/2026	0.56	Replacement
Woodward, Breia G	147363	Sp Ed Paraprofessional	DR	01/05/2026	0.84	New Allocation
Williams, Erica T	147364	Nutrition Services Associate	RHS	01/07/2026	0.50	Replacement
Omar, Rahmo B	147366	Sp Ed Paraprofessional	SV	01/05/2026	0.78	Replacement
Engen, Robin EB	146142	Sp Ed Paraprofessional	PV	01/20/2026	0.78	Temp Position

Change of Assignment

Non-Licensed Staff

Employee	EE #	New Assignment	New Location	Effective Date	FTE
Wattenbarger, Adam C	144804	General Counsel	DO	01/05/2026	1.00
Hamre, Brianna N	36195	Human Resources Generalist	DO	01/05/2026	1.00

Separations

Licensed Staff

Employee	EE #	Assignment	Location	Effective Date	Separation Type
Zupan, Katie M	13089	Grade 2 Teacher	GH	11/24/2025	Retirement
Melvin, Tami K	19055	Speech-Language Pathologist	DSC	03/06/2026	Retirement
Schneibel, Laurie J	18986	Q Comp Peer Leader	SBLC	06/05/2026	Retirement
Pierce, Chelsey R	41169	Social Studies Teacher	DHMS	12/12/2025	Resignation
Fairbanks, Trudy A	24741	Physical Education Teacher	WL	02/06/2026	Resignation
Larson, Kirstin D	44046	Sp Ed Centerbased Teacher	PV	01/09/2026	Resignation

Separations

Non-Licensed Staff

Employee	EE #	Assignment	Location	Effective Date	Separation Type
Passeri, Patty Lou	146910	Sp Ed Paraprofessional	BHMS	11/21/2025	Termination
Avenson, Bruce A	146970	Custodian	AVHS	12/10/2025	Termination
Sherman, Daniel K	146965	Bus Driver	DOE	12/05/2025	Termination
Anderson, Mike P	146221	Sp Ed Paraprofessional	DR	11/07/2025	Termination
Wilcher, Diane	25012	Nutrition Services Associate	BHMS	01/21/2026	Retirement
Ackerman, David S	19141	Custodian LOA	GH	12/04/2025	Retirement
Gulbranson, Timothy D	33698	MS/Elem Building Engineer	BHMS	04/03/2026	Retirement
Gulbranson, Timothy D	33698	MS/Elem Building Engineer	DW	04/03/2026	Retirement
Vang, Tom F	145746	Transportation Supervisor	DOE	12/05/2025	Resignation
Schulte, Amy J	34724	Sp Ed Paraprofessional	NV	12/19/2025	Resignation
Miller, Ashley M	146037	Sp Ed Paraprofessional	PW	11/25/2025	Resignation
Gerlach, Brea A	144707	Sp Ed Paraprofessional	EP	12/03/2025	Resignation
Manzini, Kristin J	146434	Sp Ed Paraprofessional	DR	12/05/2025	Resignation
Bunniss, Teresa A	42949	Program Nurse	AVHS	12/12/2025	Resignation
Andrade, William A	146018	Custodian	RHS	12/31/2025	Resignation
Marty, Mariah M	144773	Nutrition Services Associate	RMS	12/19/2025	Resignation
Kelly, Michael J	31641	Bus Driver	DOE	12/09/2025	Resignation
Widner, Rebecca	145478	Elem Tech Support Clerk	DW	01/12/2026	Resignation
Widner, Rebecca	145478	Instructional Clerk	DW	01/12/2026	Resignation
Johnson, Maria A	26073	Sp Ed Paraprofessional	PW	01/30/2026	Resignation
Hough, Arren F	146996	Sp Ed Paraprofessional	PW	12/19/2025	Resignation
Spear, Allison M	146389	Sp Ed Paraprofessional	DW	12/19/2025	Resignation

Leave of Absence without Pay

Licensed Staff

Employee	EE #	Assignment	Leave Begins	Leave Ends
Siekmeier, Kathleen LE	19574	Grade 1 Teacher	12/22/2025	01/12/2029

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Public Schools

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Meeting Date**: 1/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Agreement for Clinical Experience with Capella University**

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

Background
In accordance with Administrative Regulation 404.2AR, Placement of Student Teachers and Interns, the School Board must approve student teacher/clinical experience agreements between the school district and the colleges and universities from which it receives student teachers/interns. The attached agreement with Capella University follows the district's student teacher/intern contract guidelines.

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

Recommendation
Approve the agreements as presented.

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AGREEMENT FOR CLINICAL EXPERIENCE

This Agreement is entered into between Capella University, 225 South 6th St, Minneapolis, MN 55402, ("the School") and Independent School District 196, Rosemount, MN ("ISD 196"). This Agreement is based upon the parties' common goal of education and the wish of the parties to facilitate a relationship for the purpose of providing clinical educational experiences at ISD 196 sites for School's students.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

I. Responsibilities of the Parties

A. Joint Responsibilities

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

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

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

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

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

4. The student is a participant in an educational program, and for purposes of this Agreement, shall not be considered an employee of either the ISD 196 or the School and neither party shall have responsibility for payment of workers compensation benefits to the student, nor shall the student be entitled or eligible to participate in any benefits or privileges given or extended to employees of ISD 196 or the School, except as otherwise required by law.

B. The School's Responsibilities

1. The School shall assume overall responsibility for the general educational experience of the student assigned to ISD 196 sites. That responsibility includes the following:
   - Determination of educational goals for the student;
   - Establishing a prerequisite criteria for placement of the student at ISD 196 which shall include a requirement that the student has made substantial progress toward their degree;
   - Determination of completion of the assignment;
   - Remote supervision and evaluation as coordinated by the liaisons; and
   - Final evaluation of student performance.

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

2. ISD 196 requires the student to undergo criminal/maltreatment background studies pursuant to Minn. Stat. § 123B.03 and 299C.60 et. seq. as a pre-requisite to participation in the program. The student must reimburse ISD 196 for the actual cost of the background study. The participating student must complete ISD 196's background study consent form and submit to a background study performed by ISD 196 or its agent.

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

4. The School shall pay an honorarium or stipend for the placement of its student interns in the amount of _____$0_____per student intern.
[Insert dollar amount]

C. ISD 196 Responsibilities

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

2. ISD 196 agrees to provide educational opportunities for the student in ISD 196 sites. In this regard, ISD 196 will provide the equipment, facilities, supplies and services necessary to meet the objectives of the program. Licensed ISD 196 employees will oversee the student and such employees will have full authority to restrict and set limits upon the conduct and actions of the student participating in the program.

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

4. ISD 196 agrees to provide the School with a current copy of its regulation and procedure with regard to student interns. Copies are attached as Appendix A.

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

II. Term

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

III. Insurance and Indemnity

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

- General Liability Insurance, with limits of not less than $500,000 per person and $1,500,000 per occurrence, minimum.

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- Professional Liability Insurance, $1,000,000 per occurrence, minimum.

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

IV. Data Privacy

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

The student participating in the program will be required to sign an authorization to allow the School and ISD 196 to exchange information about the student's participation and performance in the program. An authorization is attached as Appendix B.

V. Termination

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

VI. Compliance with Applicable Laws

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

VII. Non-Discrimination

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

VIII. State Audit

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

IX. Costs

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

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X. Successors

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

XI. Governing Law

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

XII. Waivers

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

XII. Amendments

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

XIII. Entire Agreement

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

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

Capella University

Date: 12/10/2025 By: Jody Neuman-Aamlie

Jody Neuman-Aamlie Ph.D., LP

Title: Associate Dean, School of Social & Behavioral Sciences

APPROVED
By SEI Legal at 3:51 pm, Dec 08, 2025

Independent School District No. 196

Date:_____ By:_____

Chairperson of the School Board

Date:_____ By:_____

Clerk of the School Board

Docusign Envelope ID: 3DF38A51-D079-4F11-9414-2D3189116662

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

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

Title **Placement of Student Teachers and Interns**

1. **Definitions**

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

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

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

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

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

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

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

2.2 When colleges or universities express interest in entering into an agreement for the placement of student teachers or interns, the college or university will be sent a copy of:
2.2.1 Administrative Regulation 404.2AR, Placement of Student Teachers and Interns;

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

2.2.3 An agreement to be executed by the parties.

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

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

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

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

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

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

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

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

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APPENDIX B

AUTHORIZATION FOR THE EXCHANGE OF INFORMATION

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

Date: _____ _____

Student's Name

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Public Schools

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Meeting Date: **1/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Memorandum of Understanding with Principals Association Regarding Conversion of Sick Leave from Days to Hours**

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

Background
On Jan. 1, 2026, Minnesota Paid Leave took effect, providing employees the opportunity to take paid time away from work for qualifying reasons. Minnesota Paid Leave provides employees who are approved for leave with a portion of their weekly income. District 196 and the Principals Association of Rosemount have agreed that the district will allow employees to supplement the remainder of their pay, with the use of their accrued sick leave, up to the amount of their full weekly pay. To best support employees in this group, this MOU allows for the conversion of an employee's accrued sick leave days to be converted to hours for both current and future accruals and allocations. The conversion from days to hours allows the district to apply the correct number of hours of accrued sick leave should an employee choose to supplement their income for the portion of pay not covered by Minnesota Paid Leave.

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

Recommendation
Approve the MOU as presented.

MEMORANDUM OF UNDERSTANDING (MOU)
BETWEEN
Independent School District
196 Rosemount, Minnesota (ISD 196)
And
PRINCIPALS ASSOCIATION OF ROSEMOUNT
Regarding Conversion of Sick Leave from Days to Hours

WHEREAS, Principals Association of Rosemount represents Principals employed in ISD 196; and

WHEREAS, ISD 196 and Principals agree that the collective bargaining agreement ("CBA") between the parties governs the terms and conditions of employment of Principals in ISD 196; and

WHEREAS, Minnesota Paid Family Medical Leave law (PFML) provides for paid leave beginning January 1, 2026, and

WHEREAS, the ISD 196 current benefit provisions and the CBA between the parties allocate sick leave in days rather than hours for this group; and

WHEREAS, the parties wish to ensure a conversion of days to hours for sick leave accrual with no impact to the total accrual amounts as provided for in the CBA or benefits provisions; and

WHEREAS, the parties wish to enter into this MOU to memorialize their agreement for the entire term of the current agreement.

NOW THEREFORE, the parties resolve as follows:

1. Beginning January 1, 2026, existing sick leave will be converted from days to hours for all Principals.

2. All conversions will represent an equal number of hours for the number of days both currently accrued, and allocated in the future.

3. Beginning July 1, 2026, annual sick leave accrual will be allocated in hours based on employees FTE (i.e. 1.0 FTE, 18 days sick leave accrual will be 144 hours accrual).

4. The parties recognize and agree that this MOU is arising out of the unique circumstances and nothing herein shall create a past practice or be deemed precedent setting for either party. The parties agree that this MOU may not be used to contradict the other party's position or introduced as evidence of a past practice in any future proceeding including a grievance arbitration.

5. No changes to this MOU will be valid unless they are in writing and signed by both parties. A copy of this MOU will have the same legal effect as the original.

By signing below, the parties agree to the above-described understanding.

For Principals:

Tyra Raasch
President

Dated: 12-10-25

For Independent School District 196:

_____
Chairperson

_____
Clerk

Dated: _____

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Meeting Date: **1/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Memorandum of Understanding with Building Engineers Association Regarding Conversion of Sick Leave from Days to Hours**

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

Background

On Jan. 1, 2026, Minnesota Paid Leave took effect, providing employees the opportunity to take paid time away from work for qualifying reasons. Minnesota Paid Leave provides employees who are approved for leave with a portion of their weekly income. District 196 and the Building Engineers Association of Rosemount have agreed that the district will allow employees to supplement the remainder of their pay, with the use of their accrued sick leave, up to the amount of their full weekly pay. To best support employees in this group, this MOU allows for the conversion of an employee's accrued sick leave days to be converted to hours for both current and future accruals and allocations. The conversion from days to hours allows the district to apply the correct number of hours of accrued sick leave should an employee choose to supplement their income for the portion of pay not covered by Minnesota Paid Leave.

Alternatives

1. Do not approve the MOU.
2. Suggest changes to the MOU.

Recommendation

Approve the MOU as presented.

MEMORANDUM OF UNDERSTANDING (MOU)
BETWEEN
Independent School District
196 Rosemount, Minnesota (ISD 196)
And
Building Engineers Association of Rosemount
Regarding Conversion of Sick Leave from Days to Hours

WHEREAS, the Building Engineers Association of Rosemount employees employed in ISD 196; and

WHEREAS, ISD 196 and Building Engineers Association of Rosemount agree that the collective bargaining agreement ("CBA") between the parties governs the terms and conditions of employment of Building Engineers in ISD 196; and

WHEREAS, Minnesota Paid Family Medical Leave law (PFML) provides for paid leave beginning January 1, 2026, and

WHEREAS, the ISD 196 current benefit provisions and the CBA between the parties allocate sick leave in days rather than hours for this group; and

WHEREAS, the parties wish to ensure a conversion of days to hours for sick leave accrual with no impact to the total accrual amounts as provided for in the CBA or benefits provisions; and

WHEREAS, the parties wish to enter into this MOU to memorialize their agreement for the entire term of the current agreement.

NOW THEREFORE, the parties resolve as follows:

1. Beginning January 1, 2026, existing sick leave will be converted from days to hours for all "employee group."

2. All conversions will represent an equal number of hours for the number of days both currently accrued, and allocated in the future.

3. Beginning July 1, 2026, annual sick leave accrual will be allocated in hours based on employees FTE (i.e. 1.0 FTE, 12 days sick leave accrual will be 96 hours accrual).

4. The parties recognize and agree that this MOU is arising out of the unique circumstances and nothing herein shall create a past practice or be deemed precedent setting for either party. The parties agree that this MOU may not be used to contradict the other party's position or introduced as evidence of a past practice in any future proceeding including a grievance arbitration.

5. No changes to this MOU will be valid unless they are in writing and signed by both parties. A copy of this MOU will have the same legal effect as the original.

By signing below, the parties agree to the above-described understanding.

For Building Engineers Association of Rosemount:

John Lynch
President

Dated: Jan 6, 2025

For Independent School District 196:

Chairperson

Clerk

Dated: _____

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Meeting Date: **1/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Substitute and Temporary Employee Wage Rates**

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

Background
The district has occasional need for temporary or substitute employees in certain positions. Since pay rates for temporary and substitute employees are not set by collective bargaining agreements, there is a need to review them administratively.

The attached document contains a list of rates previously approved by the Board, with proposed changes listed in bold.

Alternatives
Do not approve one or more of the recommended rates.

Recommendation
Approve the recommended rates as presented.

INDEPENDENT SCHOOL DISTRICT 196
ROSEMOUNT, MN 55068

SUBSTITUTE AND TEMPORARY EMPLOYEE WAGE RATE
1/1/26- Proposed

The following are the only approved rates for substitute and temporary employees. If you do not see a rate listed for a position you should contact Human Resources.

CATEGORY	RATES
General	
Bus Driver Substitute	
ISD 196 Retired Bus Driver	$24.95/hr[8]
Bus Driver Substitute	$24.15/24.95[1]
Bus Driver Charter Substitute	$24.15
Bus Chaperone	$19.40/19.93[1]
Transportation Casual	$20.00/22.00/hr[7]
Transportation Body Repair Technician	$24.00/25.00/hr[7]
Building Engineer Substitutes	
Districtwide Maintenance Engineer	$30.00/hr
Building Engineer / Retired Building Engineer	$26.50/hr
Custodian / Retired Custodian	$20.00/hr
Warehouse Casual	$20.00/hr
Groundskeeper	$20.00/hr
Mail Van Driver	$24.00/hr
Truck Driver (freight delivery)	$24.95/hr
Nutrition Services Associate	$18.25/$19.00/hr[2]
Graphics Assistant & Print Room Worker	$18.00/hr
Secretary/Para/Clerical Rate (ISD 196 Retiree)	$20.00/hr
Secretary (Group I & II)	$19.00/hr
Accounting Clerk (Group III)	$18.00/hr
Secretary (Group IV)	$17.00/hr
Paraprofessional (Group V)	$16.50/hr/18.00/hr[3]
Instructional/Library Clerk/Typist (Group VI)	$15.00/hr
Instructor (District Graduate Credits)	$500 - $5,000 (Depending upon participants)
Teaching Assistant (ECFS)	$16.50/$18.00/hr[3]
Bridge-to-School Summer Program	
ECFE Teaching Assistant	$16.50/$18.00/hr[3,6]
Special Education Extended School Year	
Program Special Education Paraprofessional	$16.50/$18.00/hr[3,6]
Teacher Additional Period	$40.00/hr
Nurse Substitute	$29.00/hr
Summer School Program Nurse	$35.00/hr
School Psychologist (early entrance assessments)	$131.80 per child
Early Childhood Screening Nurse	$24.00/hr
Early Childhood Screener	$30.00/hr
Campus Security Specialist	$15.50/hr
Building Tech Support	$12.00/hr
Miscellaneous	
Academic Coaches (non-licensed) Leader	$23.99/hr
Academic Coaches (non-licensed)	$15 - $18.23/hr
American Indian Education Academic Coach	$25.75/hr
American Indian Education Academic Coach (licensed)	$30.00/hr
Backstage Arts Event Supervisor	$25.00/hr
Cable TV Coordinator	$15.00/hr
Chemical Hygiene Officer	$32.00/hr
Choral Accompanist	$25.25/hr
Cued Language Transliterator	$25.00/hr
Deaf/Hard of Hearing Assistant	$25.00/hr
Debate/Speech Judge	$100.00/day
Driver's Training	~~$35.34/hr~~ **$36.08/hr**
Election	
Absentee Ballot Board Judge	$14.00/hr
Election Assistant I	$20.25/hr

Election Assistant II	$26.00/hr
Election Judge	$15.00/hr
Head Election Judge	$17.00/hr
ELL Tutors	~~$11.13/hr~~ **$11.41/hr**
Language Interpreter (non-teacher)	$30.00/hr
High School Officials	See attached rates[5]
Instrumental Music Summer Lessons	$19 - $25.00 per student per lesson
Intramural Coaches (HS only)	$600 - $2,500 range
Intramural Officials (HS only)	$30.00/game
Title III Summer Programs (non-licensed)	$33.00/hr
Parent Involvement Coordinator	~~$11.13 - $15.00/hr~~ **$11.41-$15.00/hr**
ACT camp Instructor	$30.00/hr
School Board Meeting Production	
Camera Operator	$15.00/hr
Assistant	$18.00/hr
Co-Lead	$20.00/hr
SES Field Experience Instructor	$800
Site Managers	$25.00, 2 hour min
Student Dance Chaperone	$25.00/hr
Student Employee I (Work Exper. Prog in district)	~~$11.13/hr~~ **$11.41/hr**
Student Employee II	~~$11.13 - $15.00/hr~~ **$11.41- $15.00/hr**
Student Employee III (college student)	~~$11.13 - $18.00/hr~~ **$11.41- $18.00/hr**
Student Official	~~$11.13/hr/game~~ **$11.41/hr/game**
Student Workers (auditorium)	$12.00/hr
Summer School Coordinator (Non-licensed)	$25.00/hr
Supervisor for Activities and Athletic Events	$20.00/hr[4], 2 hr minimum
Tech Workers (College)	$14.50/hr - $18.00/hr
Tech Workers (HS)	$12.50/hr - $15.00/hr
Test proctoring (non-licensed)	$20.00/hr
Test Proctoring (licensed or retired teacher)	$35.00/hr (effective 7/1/25)
Theatre Ticket Booth Worker (non-employee)	$12.00 - $14.00/hr
Tutors	~~$11.13/hr~~ **$11.41/hr**
Vocal Music Summer Lessons	$20 - $25.00 per student per lesson
Voice Lessons (6 one-half hour lessons in summer)	$145.00
Weekend/after-hours supervision	$25.00/hr

<u>Middle School Officials</u>

Student Referees (Grade 7/8)	$25.00/game
Declam	$48.50/half day contest
Basketball	$70.00/2 games
Volleyball	$40.00/match
Track/Clerk of Course	$60.00/meet
Track Workers/Timers/Starters/PA Announcer	$55.00/meet
Swimming - Starter	$77.00/meet
Soccer	$50.00/game
Intramural Supervisor	$25.00/hr
Intramural Student Assistant	~~$11.13/hr~~ **$11.41/hr**

<u>Summer Camps/Programs</u>

Instrumental Music Summer Ensemble	$60 - $75.00/student
Performing Arts Camp Director	$750.00 per one week camp
Performing Arts Camp Coordinator	$600 per one week camp
Performing Arts Camp College Students	$14.50 - $16.50/hr
Performing Arts Camp HS Students	$12.50 - $14.50/hr
Showtime! Camp Director	$2,000/two week camp
Showtime! Camp Coordinator	$1,500 per two week camp
Summer Science Institute Director	$1,000/$2,500/camp
Summer Science Institute Teacher	$500 - $1,000/camp (faculty member)
Weight Training Camp Director	Up to $7,000/camp
Weight Training Camp Workers	Up to $4,500/camp (faculty member)
Weight Training Camp Workers	$15 - $25.00/hr (non-faculty member)
Summer Camps (SES)	$200.00/day
Speech - Adult Coaches	$20.00/hr
Speech - College Student Coach	$13.00/hr
Speech - High School Grads	~~$11.13/hr~~ **$11.41/hr**

Video Producer (Showtime Camp)	$200 - $300/camp
<u>Summer Musical Theatre</u>	
Head Director	$6,000 - $7,500/camp
Orchestra Director	$3,800 - $4,800/camp
Vocal Director	$3,800 - $4,800/camp
Technical and Special Effects Director	$3,000 - $4,000/camp
Set Construction	$2,000 - $2,500/camp
Choreographer	$2,500 - $4,000/camp
Assistant Choreographer/Dance Captain	$750 - $1,500
Lighting Assistant	$1,000 - $1,500/camp
Sound Assistant/Board Operator	$500 - $1,000/camp
Costumer/Properties	$3,000 - $4,000/camp
Assistant Costumes/ Hand Props	$750 - $1,500
Asst to Director/Stage Manager	$2,000 - $3,500
Scene Painter	$2,000 - $3,000
Box Office/Concessions/Cashier	~~$11.13 - $16.00/hr~~ **$11.41- $16.00/hr**
Video Producer	$1,000 - $2,500/production
Filming	$150/performance
Backstage Lead	$500 - $1,500
Stage Properties	$750 - $1,000
Social Media/Advertising/Promotion	$500 - $1,000
Rehearsal and Performance Pianist	$800 - $1,500

[1] Substitute Bus Drivers and Chaperones must have substituted for 30 or more days in the previous school year to receive the higher pay rate.

[2] Positions with a dual rate structure shall receive the lower rate during the first 30 days of service. After 30 days of service the substitute or temporary employee, shall be paid the higher rate for as long as they work in that substitute or temporary category. If you subbed in the previous school year, your balance will be carried over to the following school year.

[3] Positions with a dual rate structure shall receive the lower rate during the first 30 work days within a school year. After 30 work days, the substitute shall be paid the higher rate as long as they continue to work more than 30 days each school year. The higher rate will be carried over to the following school year provided the substitute worked a minimum of 30 days in the previous school year.

[4] This includes Activities and Athletic Event workers.

[5] High School Athletic officials follow the rates on the Metro Officials' Fee Structure which are agreed to by South Suburban Athletic Directors.

[6] ECFE teaching assistant, if currently employed by District 196 as an ECFE teaching assistant is paid their current hourly rate. Special Education paraprofessional, if currently employed by District 196 as a special education paraprofessional is paid their current hourly rate.

[7] Positions with a dual rate structure shall receive the lower rate during the first 60 days of service. After 60 days of service the substitute or temporary employee, shall be paid the higher rate for as long as they work in that substitute or temporary category. If you subbed in the previous school year, your balance will be carried over to the following school year.

[8] This category would be for licensed bus drivers with 1 or more years of bus driving experience with ISD 196

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Meeting Date: **1/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Employment Agreement - Additional FTE**

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

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

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

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

Recommendation
Approve the agreement as presented.

EMPLOYMENT AGREEMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Dated: _____, 2025

_____
XXX XXX

Dated: _____, 2025

_____
President
Dakota County United Educators

Dated: _____, 2025

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

Dated: _____, 2025

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

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date**: 1/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Agreement for Student Teaching with St. Catherine University**

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

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

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

Recommendation
Approve the agreements as presented.

AGREEMENT FOR STUDENT TEACHING EXPERIENCE

This Agreement is entered into between St. Catherine University, 2004 Randolph Ave, St. Paul, MN 55105, ("School") and Independent School District 196, 3455 153rd Street West, Rosemount, Minnesota 55068-4946 ("ISD 196") (School and ISD 196 together, the "Parties"). This Agreement is based upon the Parties' common goal of education and the wish of the parties to facilitate a relationship for the purpose of providing clinical educational experiences at ISD 196 sites for School's students ("Student" or "Students").

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

I. Responsibilities of the Parties

A. Joint Responsibilities

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

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

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

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

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

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

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

B. The School's Responsibilities

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

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

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

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

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

5. The School shall pay an honorarium or stipend for the placement of its Students in the amount of $0 (with exception to cooperating teachers hosting Early Childhood Student Teachers $450) per Student.

C. ISD 196 Responsibilities

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

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

3. ISD 196 agrees that it will cooperate with the School in identifying cooperating teachers who model effective instruction, including the use of state academic standards or, if unavailable, national discipline-specific standards, and culturally responsive teaching strategies.

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

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

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

II. Term

This Agreement shall be effective January 12, 2026 and shall remain in effect until June 30, 2028. It may be terminated as provided by this Agreement.

III. Insurance and Liability

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

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

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

IV. Data Privacy

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

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

V. Termination

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

VI. Compliance with Applicable Laws

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

VII. Non-Discrimination

Neither the School nor ISD 196 shall discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance,

familial status, membership or activity in a local human rights commission, disability, sexual orientation, gender identity, age, genetic information or veteran status.

VIII. State Audit

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

IX. Costs

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

X. Notices

Notices shall be sent to the appropriate party:

TO: St. Catherine University	**TO: ISD 196**
Attn: Christina Moe, Unit Leader	Attn: Joel Milteer, Director of Human Resources
2004 Randolph Avenue, Box #4181	3455 153rd Street West
St. Paul, MN 55105	Rosemount, MN 55068
cmmoe797@stkate.edu	Joel.Milteer@district196.org
651-690-7704	651-423-7759

XI. Successors

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

XII. Governing Law

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

XIII. Waivers

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

XIV. Amendments

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

XV. Entire Agreement

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

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

St. Catherine University

Date: 12/10/2025

By: _____
Christina Moe
Education Unit Leader

Independent School District No. 196

Date: _____

By: _____
Cory Johnson
Chairperson of the School Board

Date: _____

By: _____
Sakawdin Mohamed
Clerk of the School Board

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

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

Title **Placement of Student Teachers and Interns**

1. **Definitions**

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

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

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

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

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

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

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

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

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

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

2.2.3 An agreement to be executed by the parties.

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

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

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

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

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

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

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

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

APPENDIX B

AUTHORIZATION FOR THE EXCHANGE OF INFORMATION

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

Date: _____

_____
Student's Name

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Public Schools

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Meeting Date: **01/12/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Eagan High School Activity Center Addition and Renovation Bid Pack #2**

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

Background
During the December 8, 2025, board meeting, a recommendation was presented to accept the bids for the Eagan High School Activity Center Addition and Renovation Bid Pack #2. Bids for precast work were not presented due to internal confusion among contractors that led to the decision to re-bid the precast panels. Bids were opened on Tuesday, Dec. 16, 2025. Knutson Construction reviewed the bids and are hereby presented for action.

Low Bid Contracts:

Trade Package	Contractor	Amount
Precast	Molin Concrete Products	$2,308,802

Alternatives
1. Reject all bids.
2. Select different vendors other than those listed in the recommendation letter.

Recommendation
Award the contract for precast panels for the Eagan High School Activity Center Addition and Renovation to the vendor on the attached recommendation letter from Knutson Construction Project Manager Ike McWaters. Then, authorize the superintendent or director of finance and operations to sign the contract.

Date: December 16, 2025
To: Independent School District 196
From: Ike McWaters, Knutson Construction
Subject: Eagan High School Activity Center Addition and Renovation – Bid Results

Dear Members of the Board,

Bids for Bid Pack 02 – EHS Activity Center Addition and Renovation – TP 3F Precast were received on Tuesday, December 16th, 2025.

Knutson Construction recommends that the motion be approved to award the following contracts.

Eagan High School Activity Center Addition and Renovation

Low Bid Contracts:
3F – Precast Concrete

- **Molin Concrete Products** in the amount of **$2,308,802.00**

Upon approval, Knutson Construction will proceed with Contracts as recommended to begin the construction phase of the project.

Thank you,

Ike McWaters, Project Manager
Knutson Construction

Attachments: Bid Tabulation
CC: Christopher Onyango-Robshaw, District 196
Stephanie Rudie, District 196
Wold Architects and Engineers

ISD #196
Eagan High School Activity Center

November 18th, 2025
2:00 PM

Package #	Bidder	Bid Security	Addenda 1-3		Base Bid	Alternate(s)	Bid Bonds
3F	Molin		x	$	2,308,802.00	x	x
3F	Wells Concrete		x	$	2,904,700.00	x	x
3F							
3F							
3F							
3F							
3F							
3F							

Apparent Low Bidder

Molin $ 2,308,802.00

3F - Precast Concrete

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Meeting Date: **01/12/2025** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Rosemount High School Activity Center Addition and Renovation Bid Pack #3**

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

Background
Bids for crane and hoisting operations were opened on Tuesday, Dec. 23, 2025. Knutson Construction reviewed the bids and are hereby presented for action.

Low Bid Contracts:

Trade Package	Contractor	Amount
Crane and Hoisting	Vic's Crane & Heavy Haul Inc.	$881,600

Alternatives
Reject all bids.

Recommendation
Award the contract for crane and hoisting for the Rosemount High School Activity Center Addition and Renovation to the vendor on the attached recommendation letter from Knutson Construction Project Manager Tony Haga. Then, authorize the superintendent or director of finance and operations to sign the contract.

SECTION 00 42 10
BID FORM CONTRACTOR TRADE PACKAGES

BASE BID (Individual Packages)

- Indicate Trade Package Number and Title in the space for each Trade Package which bidder is submitting a bid for.
- State Base Bid in both words and figures.

TRADE PACKAGE: TRADE PACKAGE 14B – CRANE & HOISTING

Bid Amount (Words): Eight hundred eighty one thousand and six hundred dollars and zero cents

Bid Amount (Numbers): $881,600.00

COMBINED BASE BID

If more than one trade package is being bid as a combined lump sum. Enter the trade packages that are included along with the lump sum pricing. If submitting a combined bid, contractor must submit a single base bid for each trade package included, individually.

Trade packages:

_____

_____

_____

_____

Lump Sum Pricing: _____(Numbers)

_____(Words)

VIC'S
CRANE & HEAVY HAUL INC.
Lifting Safety to a Higher Level

3000 145th Street East • Rosemount, MN • 55068 Office: 651.423.7400
1105 Elm Avenue • Superior, WI • 54880 Office: 715.919.2025
Fax: 651.423.7402

Rosemount High School Project # 232218 Crane Rates			
Description	Rate	qty.	cost $
Mobilization in	$1,200.00	1	$1,200.00
Mobilization out	$1,200.00	1	$1,200.00
Weekly rental rate	$1,200.00	0	$0.00
Monthly Rental	$28,200.00	12	$338,400.00
Operator Labor /HR	$135.00	2080	$280,800.00
Oiler Labor / HR	$125.00	2080	$260,000.00
Total			$881,600.00

Additional rates that may apply:

- Any engineering requested at the time of the project will be billed at an hourly rate of $150.00 per hour or quoted upon request.
- Any ancillary equipment required will be charged as needed at the time of the project.
- Invoices paid by credit card are subject to a 3.5% processing fee.

Inclusions

- Mobilization in and out of an all-terrain hydraulic crane one (1) time.
- 15 minutes of orientation on job site included in this proposal.
- All necessary permits as required for Vic's to travel to the Customer job site.

UNIT PRICES

If Unit pricing is not applicable for your trade package indicate N/A. No response will indicate zero cost.

Unit Price #1: Excavation/Haul Unsuitable Soils Offsite (In-Place CY): $ n/a

Unit Price #2: Backfill Soils Import (Compacted In-Place CY): $ n/a

Unit Price #3: Excavation Unsuitable Soils (Compacted In-Place CY) $ n/a

---

A Cashier's Check, Bid Bond, or Certified Check in the amount of _____ Dollars ($_____) drawn to the order of the Treasurer, Independent School District **196**, is attached hereto with the understanding that if this Proposal is accepted and the undersigned refuse, fail or neglect to execute the Contract and furnish bond within ten days of the date of acceptance of this Proposal, it is fully understood and agreed between the Independent School District **196**, and the undersigned that _____ Dollars ($_____) being amount of bid security above mentioned, shall be the liquidated damages occasioned by such failure, refusal or neglect and that thereupon said School District may realize on said bid security and use the proceeds in payment of said damages, and upon the further understanding that said bid security will be promptly returned upon the rejection of this Proposal or the signing of a Contract and furnishing of the Bond.

If the Base Bid Proposal is accepted, the bidder agrees to commence work in a manner that complies with the project schedule and key milestone dates.

The bidder agrees that if he is the apparent low bidder, he will submit a complete list of his proposed subcontractors and suppliers within 48 hours of the bid opening to the Architect/Engineer and Owner for their approval. It is the bidders understanding that no Contracts will be awarded until this list is fully approved.

This Proposal is submitted after careful study of the plans and specifications.

The undersigned declares that this Proposal is made without improper connection with any other person or persons making a Proposal on this same Contract, and is in all respects fair and without collusion or fraud, and the undersigned further declares that no person or persons acting in any official capacity for Independent School District **196**, is directly or indirectly interested therein or in the supplies of works to which it relates or in any portion of the profits thereof.

It is understood and agreed that this Proposal cannot be withdrawn within sixty (60) days without the consent of the Independent School District **196** and that the said School District has the right to accept or reject any or all Proposals.

ADDITIONAL INCLUSIONS

The following items need to accompany this proposal form:

- Cashier's Check, Bid Bond, or Certified Check equal to 5% of the amount of the proposal.
- Responsible Contractor Act Verification Form enclosed following bid form.

ADDENDUM RECEIPT

The receipt of the following Addenda to the Specifications is acknowledged:

Addendum No. 4 Date 12/17/2025

Addendum No. ___ Date _____

Addendum No. ___ Date _____

Addendum No. ___ Date _____

Vics Crane & Heavy Haul
(Legal Name of Person, Firm or Corporation)

By: John Flueger

By: John Flueger

TARIFF ACKNOWLEDGEMENT

Respondent acknowledges the base bid pricing includes all known / active tariffs at time of bid opening. *(List of known / active tariffs included in base bid, please include the percentage added for tariffs and initial below)*:

Tariff Description	Percentage added for Tariffs

Date / Initials
12/17/25 JF

SECTION 00 42 10
BID FORM CONTRACTOR TRADE PACKAGES

Responsible Contractor Certification of Compliance - MINN. STAT. § 16C.285

Independent School District 196 Rosemount High School Additional and Renovation

Bid Package #3

THE UNDERSIGNED, being first duly sworn, deposes and states under oath as follows:

1) I am John Flueger with
(Name)
Vics Crane & Heavy Haul (the "Contractor"),
(Name of Contractor)
and I am duly authorized as an owner or officer of the Contractor to sign this Affidavit.

2) I warrant and represent that the Contractor is in full compliance with the minimum criteria as set forth in Minn. Stat. § 16C.285, Subd.

3) If the Contractor is awarded a contract on the Project, prior to and as a condition precedent to the execution of the contract, I will submit Attachment A-1 to the contracting authority.

4) If the Contractor is awarded a contract on the Project, I will submit Attachment A-2 as required for the duration of the Project.

5) I acknowledge that any false statement made in, or in connection with, this Affidavit will render the Contractor ineligible to be awarded a contract on the Project and may result in termination of any contract awarded to the Contractor on the Project.

Authorized Signature of Owner or Officer: John Flueger	**Printed Name:** John Flueger
Title: Project Manager	**Date:** 12/17/2025
Company Name: Vics Crane & Heavy Haul	

SECTION 00 42 10
BID FORM CONTRACTOR TRADE PACKAGES

BID FORM

BID OF: Vics Crane & Heavy Haul (Bidder) 12/17/2025 (Date)

3000 145th St E Rosemount MN (Address)

John Flueger (Contact) 651.500.5950 (Phone) _____ (Fax)

jflueger@vicsco.com (Email Address)

Address bids to:
Independent School District 196
3455 153rd Street West
Rosemount, MN 55068

SALES TAX ACKNOWLEDGEMENT

Furnish only bid packages are tax exempt. All other trade packages are to include sales tax.

Sales Tax Included: (YES)/ NO (circle one)

The undersign do hereby declare that I/we have carefully examined the Contract and Bidding Documents, and do hereby agree to furnish all material transportation, equipment, labor and supervision, tools, taxes, and other items to do all work in strict accordance with the Contract Documents for the following lump sum amounts:

PATE
BONDING
INC.
1276 So. Robert St. • West St. Paul, MN 55118 • Phone: (651) 457-6842 • Fax: (651) 457-7531 • Web Site: www.patebonding.com

Vic's Crane & Heavy Haul, Inc.
3000 - 145th Street East
Rosemount, MN 55068

Bid Bond Results Form

PROJECT OWNER: ISD#196-Rosemount-Apple Valley-Eagan

BID DATE: December 23rd 2025

PROJECT NAME: Project No. 232218, Rosemount High School Addition

APPROX. BID AMOUNT: *$881,600.00

** If your bid increases by 10% or more from this estimate, please contact our office for approval prior to the bid letting.*

BOND NUMBER: JB002789

PLEASE LIST THE FIRST THREE BIDDERS IF KNOWN

	Contractor's Name	*Amount*	*Bid Security*	
			Bid Bond	*Check*
Low	_____	$ _____	☐	☐
2nd	_____	$ _____	☐	☐
3rd	_____	$ _____	☐	☐
Your Bid If Not Listed Above		$ _____	☐	☐

Comments

_____ By:

_____ Date: _____

PLEASE RETURN THIS FORM TO PATE BONDING, INC.
Your assistance in providing us with all of your bid results is appreciated

Choice Insurance Services Inc. dba Northern Capital Insura

Delivery Instructions: [ ] COURIER [ ] EMAIL [ ] FAX [ ] MAIL [ ] OVERNIGHT [ ] PICKUP [ ] OTHER _____

Please review your bond to ensure it is as you ordered and that it is in the proper form which includes the correct names, bond amounts and dates before you submit it. By affixing your signature, executing and providing this bond to the obligee you are verifying, and we will justifiably assume, the bond has been issued correctly with the best interests and requirements of all parties being considered. Contact us immediately if any correction is required.

AIA® Document A310™ – 2010

Bond No. JB002789

Bid Bond

CONTRACTOR:
(Name, legal status and address)
Vic's Crane & Heavy Haul, Inc.
3000 - 145th Street East

Rosemount, MN 55068

SURETY:
(Name, legal status and principal place of business)
Old Republic Surety Company
PO Box 1635

Milwaukee, WI 53201-1635

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

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)
ISD#196-Rosemount-Apple Valley-Eagan

Bond Amount: Five Percent **of the Bid Amount (** 5% **of Bid Amount)**

PROJECT: Project No. 232218, Rosemount High School Addition
(Name, location or address, and Project number, if any)

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 22nd day of December, 2025

Vic's Crane & Heavy Haul, Inc. *(Principal)* *(Seal)*

(Title) President / CEO

Old Republic Surety Company *(Surety)* *(Seal)*

(Witness)

(Witness)

(Title) Attorney-in-Fact Troy Staples

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

Init.

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031116

ACKNOWLEDGMENT OF PRINCIPAL (Individual)

State of _____)
)
County of _____)

On this _____ day of _____, in the year _____, before me personally come(s) _____, to me known and known to me to be the person(s) who (is) (are) described in and executed the foregoing instrument and acknowledge(s) to me that he/she executed the same.

_____
Notary Public

ACKNOWLEDGMENT OF PRINCIPAL (Partnership)

State of _____)
)
County of _____)

On this _____ day of _____, in the year _____, before me personally come(s) _____, a member of the co-partnership of _____ to me known and known to me to be the person who is described in and executed the foregoing instrument and acknowledges to me that he/she executed the same as for the act and deed of the said co-partnership.

_____
Notary Public

ACKNOWLEDGMENT OF PRINCIPAL (Corporation)

State of MN)
)
County of Dakota)

On this 23Rd day of December, in the year 2025, before me personally come(s) Josh Horsch, to me known, who, being duly sworn, deposes and says that he/she is the president/ceo of the Vic's crane & heavy haul _____ the corporation described in and which executed the foregoing instrument; that he/she knows the seal of the said corporation; the seal affixed to the said instrument is such corporate seal; that it was so affixed by the order of the Board of Directors of said corporation, and that he/she signed his/her name thereto by like order.

BRIDGETT M JOHNSON
Notary Public
State of Minnesota
My Commission Expires
January 31, 2028

Bridgett M Johnson
Notary Public

ACKNOWLEDGMENT OF SURETY

State of Minnesota)
)
County of Dakota)

On this 22nd day of December, in the year 2025, before me personally come(s) Troy Staples, Attorney(s)-in-Fact of Old Republic Surety Company with whom I am personally acquainted, and who, being by me duly sworn, says that he/she is (are) the Attorney(s)-in-Fact of Old Republic Surety Company company described in and which executed the within instrument; that he/she know(s) the corporate seal of such company; and that seal affixed to the within instrument is such corporate seal and that it was affixed by order of the Board of Directors of said company, and that he/she signed said instrument as Attorney(s)-in-Fact of the said company by like order.

TERESA FAYE BETTGER
Notary Public
Minnesota
My Commission Expires Jan. 31, 2030

Teresa Bettger
Notary Public

OLD REPUBLIC SURETY COMPANY

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That OLD REPUBLIC SURETY COMPANY, a Wisconsin stock insurance corporation, does make, constitute and appoint: JENNIFER M. BOYLES, NICHOLAS HOCHBAN, THOMAS M. LAHL, TROY STAPLES, ZACHARY PATE, THOMAS GEORGE KEMP

of WEST ST PAUL, MN

its true and lawful Attorney(s)-in-Fact, with full power and authority for and on behalf of the company as surety, to execute and deliver and affix the seal of the company thereto (if a seal is required), bonds, undertakings, recognizances or other written obligations in the nature thereof, ***(other than bail bonds, bank depository bonds, mortgage deficiency bonds, mortgage guaranty bonds, guarantees of installment paper and note guaranty bonds, self-insurance workers compensation bonds guaranteeing payment of benefits, or black lung bonds),*** as follows:

ALL WRITTEN INSTRUMENTS

and to bind OLD REPUBLIC SURETY COMPANY thereby, and all of the acts of said Attorneys-in-Fact, pursuant to these presents, are ratified and confirmed. This appointment is made under and by authority of the board of directors at a special meeting held on February 18, 1982.

This Power of Attorney is signed and sealed by facsimile under and by the authority of the following resolutions adopted by the board of directors of the OLD REPUBLIC SURETY COMPANY on February 18,1982.

RESOLVED that, the president, any vice-president or assistant vice president, in conjunction with the secretary or any assistant secretary, may appoint attorneys-in-fact or agents with authority as defined or limited in the instrument evidencing the appointment in each case, for and on behalf of the company to execute and deliver and affix the seal of the company to bonds, undertakings, recognizances, and suretyship obligations of all kinds; and said officers may remove any such attorney-in-fact or agent and revoke any Power of Attorney previously granted to such person.

RESOLVED FURTHER, that any bond, undertaking, recognizance, or suretyship obligation shall be valid and binding upon the Company

(i) when signed by the president, any vice president or assistant vice president, and attested and sealed (if a seal be required) by any secretary or assistant secretary; or

(ii) when signed by the president, any vice president or assistant vice president, secretary or assistant secretary, and countersigned and sealed (if a seal be required) by a duly authorized attorney-in-fact or agent; or

(iii) when duly executed and sealed (if a seal be required) by one or more attorneys-in-fact or agents pursuant to and within the limits of the authority evidenced by the Power of Attorney issued by the company to such person or persons.

RESOLVED FURTHER that the signature of any authorized officer and the seal of the company may be affixed by facsimile to any Power of Attorney or certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the company; and such signature and seal when so used shall have the same force and effect as though manually affixed.

IN WITNESS WHEREOF, OLD REPUBLIC SURETY COMPANY has caused these presents to be signed by its proper officer, and its corporate seal to be affixed this 9th day of February, 2023.

OLD REPUBLIC SURETY COMPANY

Karen J. Haffner
Assistant Secretary

Alan Pavlic
President

STATE OF WISCONSIN, COUNTY OF WAUKESHA - SS

On this 9th day of February, 2023, personally came before me, Alan Pavlic and Karen J Haffner, to me known to be the individuals and officers of the OLD REPUBLIC SURETY COMPANY who executed the above instrument, and they each acknowledged the execution of the same, and being by me duly sworn, did severally depose and say: that they are the said officers of the corporation aforesaid, and that the seal affixed to the above instrument is the seal of the corporation, and that said corporate seal and their signatures as such officers were duly affixed and subscribed to the said instrument by the authority of the board of directors of said corporation.

Kathryn R. Pearson
Notary Public

My Commission Expires: September 28, 2026
(Expiration of notary's commission does not invalidate this instrument)

CERTIFICATE

I, the undersigned, assistant secretary of the OLD REPUBLIC SURETY COMPANY, a Wisconsin corporation, CERTIFY that the foregoing and attached Power of Attorney remains in full force and has not been revoked; and furthermore, that the Resolutions of the board of directors set forth in the Power of Attorney, are now in force.

Signed and sealed at the City of Brookfield, WI this 22nd day of December, 2025.

Karen J. Haffner
Assistant Secretary

40-0375

ORSC 22202 (3-00)

PATE BONDING, INC.

VIC'S CRANE & HEAVY HAUL INC.
Lifting Safety to a Higher Level

3000 145th Street East • Rosemount, MN • 55068 Office: 651.423.7400
1105 Elm Avenue • Superior, WI • 54880 Office: 715.919.2025
Fax: 651.423.7402

Rosemount High School Project # 232218 Crane Rates			
Description	Rate	qty.	cost $
Mobilization in	$1,200.00	1	$1,200.00
Mobilization out	$1,200.00	1	$1,200.00
Weekly rental rate	$1,200.00	0	$0.00
Monthly Rental	$28,200.00	12	$338,400.00
Operator Labor /HR	$135.00	2080	$280,800.00
Oiler Labor / HR	$125.00	2080	$260,000.00
Total			$881,600.00

Additional rates that may apply:

- Any engineering requested at the time of the project will be billed at an hourly rate of $150.00 per hour or quoted upon request.
- Any ancillary equipment required will be charged as needed at the time of the project.
- Invoices paid by credit card are subject to a 3.5% processing fee.

Inclusions

- Mobilization in and out of an all-terrain hydraulic crane one (1) time.
- 15 minutes of orientation on job site included in this proposal.
- All necessary permits as required for Vic's to travel to the Customer job site.

UNIT PRICES

If Unit pricing is not applicable for your trade package indicate N/A. No response will indicate zero cost.

Unit Price #1: Excavation/Haul Unsuitable Soils Offsite (In-Place CY): $ n/a

Unit Price #2: Backfill Soils Import (Compacted In-Place CY): $ n/a

Unit Price #3: Excavation Unsuitable Soils (Compacted In-Place CY) $ n/a

---

A Cashier's Check, Bid Bond, or Certified Check in the amount of _____ _____ Dollars ($_____) drawn to the order of the Treasurer, Independent School District **196**, is attached hereto with the understanding that if this Proposal is accepted and the undersigned refuse, fail or neglect to execute the Contract and furnish bond within ten days of the date of acceptance of this Proposal, it is fully understood and agreed between the Independent School District **196**, and the undersigned that _____ _____ Dollars ($_____) being amount of bid security above mentioned, shall be the liquidated damages occasioned by such failure, refusal or neglect and that thereupon said School District may realize on said bid security and use the proceeds in payment of said damages, and upon the further understanding that said bid security will be promptly returned upon the rejection of this Proposal or the signing of a Contract and furnishing of the Bond.

If the Base Bid Proposal is accepted, the bidder agrees to commence work in a manner that complies with the project schedule and key milestone dates.

The bidder agrees that if he is the apparent low bidder, he will submit a complete list of his proposed subcontractors and suppliers within 48 hours of the bid opening to the Architect/Engineer and Owner for their approval. It is the bidders understanding that no Contracts will be awarded until this list is fully approved.

This Proposal is submitted after careful study of the plans and specifications.

The undersigned declares that this Proposal is made without improper connection with any other person or persons making a Proposal on this same Contract, and is in all respects fair and without collusion or fraud, and the undersigned further declares that no person or persons acting in any official capacity for Independent School District **196**, is directly or indirectly interested therein or in the supplies of works to which it relates or in any portion of the profits thereof.

It is understood and agreed that this Proposal cannot be withdrawn within sixty (60) days without the consent of the Independent School District **196** and that the said School District has the right to accept or reject any or all Proposals.

ADDITIONAL INCLUSIONS

The following items need to accompany this proposal form:

- Cashier's Check, Bid Bond, or Certified Check equal to 5% of the amount of the proposal.
- Responsible Contractor Act Verification Form enclosed following bid form.

ADDENDUM RECEIPT

The receipt of the following Addenda to the Specifications is acknowledged:

Addendum No. 4 Date 12/17/2025

Addendum No. ___ Date _____

Addendum No. ___ Date _____

Addendum No. ___ Date _____

Vics Crane & Heavy Haul
(Legal Name of Person, Firm or Corporation)

By: John Flueger

By: John Flueger

TARIFF ACKNOWLEDGEMENT

Respondent acknowledges the base bid pricing includes all known / active tariffs at time of bid opening. *(List of known / active tariffs included in base bid, please include the percentage added for tariffs and initial below)*:

Tariff Description	Percentage added for Tariffs

Date / Initials
12/17/25 JF

SECTION 00 42 10
BID FORM CONTRACTOR TRADE PACKAGES

Responsible Contractor Certification of Compliance - MINN. STAT. § 16C.285

Independent School District 196 Rosemount High School Additional and Renovation

Bid Package #3

THE UNDERSIGNED, being first duly sworn, deposes and states under oath as follows:

1) I am John Flueger with
(Name)
Vics Crane & Heavy Haul (the "Contractor"),
(Name of Contractor)
and I am duly authorized as an owner or officer of the Contractor to sign this Affidavit.

2) I warrant and represent that the Contractor is in full compliance with the minimum criteria as set forth in Minn. Stat. § 16C.285, Subd.

3) If the Contractor is awarded a contract on the Project, prior to and as a condition precedent to the execution of the contract, I will submit Attachment A-1 to the contracting authority.

4) If the Contractor is awarded a contract on the Project, I will submit Attachment A-2 as required for the duration of the Project.

5) I acknowledge that any false statement made in, or in connection with, this Affidavit will render the Contractor ineligible to be awarded a contract on the Project and may result in termination of any contract awarded to the Contractor on the Project.

Authorized Signature of Owner or Officer: John Flueger	**Printed Name:** John Flueger
Title: Project Manager	**Date:** 12/17/2025
Company Name: Vics Crane & Heavy Haul	

SECTION 00 42 10
BID FORM CONTRACTOR TRADE PACKAGES

BID FORM

BID OF: Vics Crane & Heavy Haul (Bidder) 12/17/2025 (Date)

3000 145th St E Rosemount MN (Address)

John Flueger (Contact) 651.500.5950 (Phone) _____ (Fax)

jflueger@vicsco.com (Email Address)

Address bids to:
Independent School District 196
3455 153rd Street West
Rosemount, MN 55068

SALES TAX ACKNOWLEDGEMENT

Furnish only bid packages are tax exempt. All other trade packages are to include sales tax.

Sales Tax Included: (YES)/ NO (circle one)

The undersign do hereby declare that I/we have carefully examined the Contract and Bidding Documents, and do hereby agree to furnish all material transportation, equipment, labor and supervision, tools, taxes, and other items to do all work in strict accordance with the Contract Documents for the following lump sum amounts:

PATE
BONDING
INC.
1276 So. Robert St. • West St. Paul, MN 55118 • Phone: (651) 457-6842 • Fax: (651) 457-7531 • Web Site: www.patebonding.com

Vic's Crane & Heavy Haul, Inc.
3000 - 145th Street East
Rosemount, MN 55068

Bid Bond Results Form

PROJECT OWNER: ISD#196-Rosemount-Apple Valley-Eagan

BID DATE: December 23rd 2025

PROJECT NAME: Project No. 232218, Rosemount High School Addition

APPROX. BID AMOUNT: *$881,600.00

** If your bid increases by 10% or more from this estimate, please contact our office for approval prior to the bid letting.*

BOND NUMBER: JB002789

PLEASE LIST THE FIRST THREE BIDDERS IF KNOWN

	Contractor's Name	*Amount*	*Bid Security*	
			Bid Bond	*Check*
Low	_____	$ _____	☐	☐
2nd	_____	$ _____	☐	☐
3rd	_____	$ _____	☐	☐
Your Bid If Not Listed Above		$ _____	☐	☐

Comments

_____ By:

_____ Date: _____

PLEASE RETURN THIS FORM TO PATE BONDING, INC.
Your assistance in providing us with all of your bid results is appreciated

Choice Insurance Services Inc. dba Northern Capital Insura

Delivery Instructions: [ ] COURIER [ ] EMAIL [ ] FAX [ ] MAIL [ ] OVERNIGHT [ ] PICKUP [ ] OTHER _____

Please review your bond to ensure it is as you ordered and that it is in the proper form which includes the correct names, bond amounts and dates before you submit it. By affixing your signature, executing and providing this bond to the obligee you are verifying, and we will justifiably assume, the bond has been issued correctly with the best interests and requirements of all parties being considered. Contact us immediately if any correction is required.

AIA® Document A310™ – 2010

Bond No. JB002789

Bid Bond

CONTRACTOR:
Name, legal status and address)
Vic's Crane & Heavy Haul, Inc.
3000 - 145th Street East

Rosemount, MN 55068

SURETY:
(Name, legal status and principal place of business)
Old Republic Surety Company
PO Box 1635

Milwaukee, WI 53201-1635

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

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)

ISD#196-Rosemount-Apple Valley-Eagan

Bond Amount: Five Percent **of the Bid Amount (** 5% **of Bid Amount)**

PROJECT: Project No. 232218, Rosemount High School Addition

(Name, location or address, and Project number, if any)

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 22nd day of December, 2025

Vic's Crane & Heavy Haul, Inc. *(Seal)*
(Principal)

(Witness)

(Witness)

(Title) President / CEO

Old Republic Surety Company *(Seal)*
(Surety)

(Title) Attorney-in-Fact Troy Staples

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

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031110

ACKNOWLEDGMENT OF PRINCIPAL (Individual)

State of _____)
)
County of _____)

On this _____ day of _____, in the year _____, before me personally come(s) _____, to me known and known to me to be the person(s) who (is) (are) described in and executed the foregoing instrument and acknowledge(s) to me that he/she executed the same.

_____
Notary Public

ACKNOWLEDGMENT OF PRINCIPAL (Partnership)

State of _____)
)
County of _____)

On this _____ day of _____, in the year _____, before me personally come(s) _____, a member of the co-partnership of _____ _____ to me known and known to me to be the person who is described in and executed the foregoing instrument and acknowledges to me that he/she executed the same as for the act and deed of the said co-partnership.

_____
Notary Public

ACKNOWLEDGMENT OF PRINCIPAL (Corporation)

State of MN)
)
County of Dakota)

On this 23Rd day of December, in the year 2025, before me personally come(s) Josh Horsch, to me known, who, being duly sworn, deposes and says that he/she is the president/ceo of the Vic's crane & heavy haul the corporation described in and which executed the foregoing instrument; that he/she knows the seal of the said corporation; the seal affixed to the said instrument is such corporate seal; that it was so affixed by the order of the Board of Directors of said corporation, and that he/she signed his/her name thereto by like order.

BRIDGETT M JOHNSON
Notary Public
State of Minnesota
My Commission Expires
January 31, 2028

Bridgett M Johnson
Notary Public

ACKNOWLEDGMENT OF SURETY

State of Minnesota)
)
County of Dakota)

On this 22nd day of December, in the year 2025, before me personally come(s) Troy Staples, Attorney(s)-in-Fact of Old Republic Surety Company with whom I am personally acquainted, and who, being by me duly sworn, says that he/she is (are) the Attorney(s)-in-Fact of Old Republic Surety Company company described in and which executed the within instrument; that he/she know(s) the corporate seal of such company; and that seal affixed to the within Instrument is such corporate seal and that it was affixed by order of the Board of Directors of said company, and that he/she signed said instrument as Attorney(s)-in-Fact of the said company by like order.

TERESA FAYE BETTGER
Notary Public
Minnesota
My Commission Expires Jan. 31, 2030

Teresa Bettger
Notary Public

OLD REPUBLIC SURETY COMPANY

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That OLD REPUBLIC SURETY COMPANY, a Wisconsin stock insurance corporation, does make, constitute and appoint: JENNIFER M. BOYLES, NICHOLAS HOCHBAN, THOMAS M. LAHL, TROY STAPLES, ZACHARY PATE, THOMAS GEORGE KEMP

of WEST ST PAUL, MN

its true and lawful Attorney(s)-in-Fact, with full power and authority for and on behalf of the company as surety, to execute and deliver and affix the seal of the company thereto (if a seal is required), bonds, undertakings, recognizances or other written obligations in the nature thereof, ***(other than bail bonds, bank depository bonds, mortgage deficiency bonds, mortgage guaranty bonds, guarantees of installment paper and note guaranty bonds, self-insurance workers compensation bonds guaranteeing payment of benefits, or black lung bonds),*** as follows:

ALL WRITTEN INSTRUMENTS

and to bind OLD REPUBLIC SURETY COMPANY thereby, and all of the acts of said Attorneys-in-Fact, pursuant to these presents, are ratified and confirmed. This appointment is made under and by authority of the board of directors at a special meeting held on February 18, 1982.

This Power of Attorney is signed and sealed by facsimile under and by the authority of the following resolutions adopted by the board of directors of the OLD REPUBLIC SURETY COMPANY on February 18,1982.

RESOLVED that, the president, any vice-president or assistant vice president, in conjunction with the secretary or any assistant secretary, may appoint attorneys-in-fact or agents with authority as defined or limited in the instrument evidencing the appointment in each case, for and on behalf of the company to execute and deliver and affix the seal of the company to bonds, undertakings, recognizances, and suretyship obligations of all kinds; and said officers may remove any such attorney-in-fact or agent and revoke any Power of Attorney previously granted to such person.

RESOLVED FURTHER, that any bond, undertaking, recognizance, or suretyship obligation shall be valid and binding upon the Company

(i) when signed by the president, any vice president or assistant vice president, and attested and sealed (if a seal be required) by any secretary or assistant secretary; or

(ii) when signed by the president, any vice president or assistant vice president, secretary or assistant secretary, and countersigned and sealed (if a seal be required) by a duly authorized attorney-in-fact or agent; or

(iii) when duly executed and sealed (if a seal be required) by one or more attorneys-in-fact or agents pursuant to and within the limits of the authority evidenced by the Power of Attorney issued by the company to such person or persons.

RESOLVED FURTHER that the signature of any authorized officer and the seal of the company may be affixed by facsimile to any Power of Attorney or certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the company; and such signature and seal when so used shall have the same force and effect as though manually affixed.

IN WITNESS WHEREOF, OLD REPUBLIC SURETY COMPANY has caused these presents to be signed by its proper officer, and its corporate seal to be affixed this 9th day of February, 2023.

OLD REPUBLIC SURETY COMPANY

Karen J. Haffner
Assistant Secretary

OLD REPUBLIC SURETY COMPANY CORPORATE SEAL 1981

Alan Pavlic
President

STATE OF WISCONSIN, COUNTY OF WAUKESHA - SS

On this 9th day of February, 2023, personally came before me, Alan Pavlic and Karen J Haffner, to me known to be the individuals and officers of the OLD REPUBLIC SURETY COMPANY who executed the above instrument, and they each acknowledged the execution of the same, and being by me duly sworn, did severally depose and say: that they are the said officers of the corporation aforesaid, and that the seal affixed to the above instrument is the seal of the corporation, and that said corporate seal and their signatures as such officers were duly affixed and subscribed to the said instrument by the authority of the board of directors of said corporation.

KATHRYN R. PEARSON NOTARY PUBLIC STATE OF WISCONSIN

Kathryn R. Pearson
Notary Public

My Commission Expires: September 28, 2026

(Expiration of notary's commission does not invalidate this instrument)

CERTIFICATE

I, the undersigned, assistant secretary of the OLD REPUBLIC SURETY COMPANY, a Wisconsin corporation, CERTIFY that the foregoing and attached Power of Attorney remains in full force and has not been revoked; and furthermore, that the Resolutions of the board of directors set forth in the Power of Attorney, are now in force.

OLD REPUBLIC SURETY COMPANY CORPORATE SEAL 1981

Signed and sealed at the City of Brookfield, WI this 22nd day of December, 2025.

Karen J. Haffner
Assistant Secretary

40-0375

ORSC 22202 (3-00)

PATE BONDING, INC.

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date: **01/12/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **LCTS Subcontractor Agreement with Dakota County**

Presenter(s): **Janet Fimmen** Title(s): **Director of Special Education**

Background
Since 2005, District 196 has participated in a Children's Mental Health and Family Services Collaborative with Dakota County and other school districts in the county (the "Collaborative"). The Collaborative uses Local Collaborative Time Study ("LCTS") funding to cooperatively integrate resources and services for students and families.

Dakota County has been serving as the fiscal host and collaborative coordinator for the Collaborative, but the County will no longer be fulfilling many of those duties as of January 1, 2026. The Collaborative board has selected District 196 to serve as the fiscal host and Collaborative Coordinator moving forward. The attached Subcontractor Agreement with the County effectuates the County's delegation of these duties to the district. The agreement has been reviewed by the Director of Special Education, Director of Finance, and General Counsel.

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

Recommendation
Approve the agreement with Dakota County.

LCTS SUB-CONTRACTOR AGREEMENT

This Agreement is between the COUNTY OF DAKOTA, STATE OF MINNESOTA ("COUNTY"), on behalf of the Dakota County Social Services Department, 1 Mendota Rd W, West St Paul, MN 55118 ("DEPARTMENT" or "DCSS"), and Independent School District No. 196 14445 Diamond Path W, Rosemount, MN 55124 ("SUB-CONTRACTOR").

WHEREAS, pursuant to the Children and Community Services Act, Minnesota Statutes, Section 256M.01 to 256M.90 as now in force or as hereafter enacted, COUNTY has identified a certain population within Dakota County who need administrative and/or case management services; and

WHEREAS, pursuant to the contract between Dakota County and the Minnesota Department of Human Services Contract To Participate in the Local Collaborative Time Study ("LCTS"), Dakota County Contract # 213564 executed 6/23/2022, ("LCTS Contract") COUNTY is authorized to implement the LCTS Contract; and

WHEREAS, the LCTS Contract provides that COUNTY and others will act cooperatively to enhance federal funding to local children's mental health collaboratives and family service collaboratives; and

WHEREAS, COUNTY requires the assistance of certain local entities in providing administrative services under Titles IV-E and XIX of the Social Security Act, and in creating or implementing a family service collaborative and a children's mental health collaborative as specified in the LCTS Contract, for purposes of calculating the amount of federal funds earned by a collaborative and SUB-CONTRACTOR under said Act, and/or administering said funding on behalf of a collaborative; and

WHEREAS, SUB-CONTRACTOR represents it is qualified and willing to participate in a family service collaborative and a children's mental health collaborative (Collectively referred to as the "Dakota County Collaborative" or as "CMHC and FSC") and to perform the services set forth herein; and

WHEREAS, SUB-CONTRACTOR will best serve the needs of the identified target population by furnishing services;

NOW, THEREFORE, COUNTY and SUB-CONTRACTOR agree as follows:

1. TERM OF AGREEMENT

This Agreement shall commence on January 1, 2026, and expire on June 30, 2027, unless cancelled or terminated earlier in accordance with the provisions herein.

2. DESCRIPTION OF SERVICES

SUB- CONTRACTOR will provide Contracted Services as described in EXHIBIT C: SUB-CONTRACTOR DUTIES AND FINANCIAL INFORMATION.

3. PAYMENT FOR SERVICES

SUB-CONTRACTOR shall receive payment for their services under this Agreement in an amount authorized by the Dakota County Collaborative.

4. METHOD OF PAYMENT

A. COUNTY shall act as over-all fiscal agent for the LCTS and the CMHC and FSC and will receive and distribute, according to the written policies of the CMHC and FSC, any quarterly reimbursements of LCTS funds made by the federal government through the State of Minnesota. COUNTY will maintain an integrated fund from which disbursements are made according to any written policies of the CMHC and FSC.

B. COUNTY shall make all required reports to the State, CMHC and FSC according to the terms of the LCTS Contract. SUB-CONTRACTOR agrees and understands that COUNTY must receive all data, reports and information (from SUB-CONTRACTOR) as required by the LCTS Contract to comply with the reporting requirements of the LCTS Contract.

C. COUNTY may withhold or deduct from any future payment, a pro rata share of any repayments which are specifically attributable to Subcontractor. In all other cases, COUNTY shall give written notice of disallowance and payment shall be due from SUB- CONTRACTOR to COUNTY within thirty (30) days, subject to SUB-CONTRACTOR right to dispute the disallowance.

5. ADDITIONAL DOCUMENTS

The "LCTS Contract" is attached as EXHIBIT A: LCTS Contract. Definitions pertaining to the SUB-CONTRACTOR contract are attached as EXHIBIT B. SUB-CONTRACTOR's services are described in EXHIBIT C: SUB-CONTRACTOR DUTIES AND FINANCIAL INFORMATION. The Dakota County Collaborative "Joint Powers Agreement" is attached as Exhibit D: Joint Powers Agreement.

6. INDEPENDENT CONTRACTOR

SUB-CONTRACTOR shall select the means, method, and manner of performing the services herein. Nothing is intended or should be construed in any manner as creating or establishing the relationship of partners between the parties hereto or as constituting SUB-CONTRACTOR as the agent, representative, or employee of COUNTY for any purpose or in any manner whatsoever. SUB-CONTRACTOR is to be and shall remain an independent contractor with respect to all services performed under this Agreement. SUB-CONTRACTOR will secure at its own expense all personnel required in performing services under this Agreement. Any personnel of SUB-CONTRACTOR or other persons while engaged in the performance of any work or services required by SUB-CONTRACTOR under this Agreement shall have no contractual relationship with COUNTY, and shall not be considered employees of COUNTY. COUNTY shall not be responsible for any claims related to or on behalf of any of SUB-CONTRACTOR's personnel,

including without limitation, claims that arise out of unemployment or alleged employment under the Minnesota Unemployment Insurance Law (Minnesota Statutes Chapter 268) or the Minnesota Workers' Compensation Act (Minnesota Statutes, Chapter 176), or claims of discrimination arising out of state, local, or federal law, against SUB-CONTRACTOR, its officers, agents, contractors, or employees. Such personnel or other persons shall neither require nor be entitled to any compensation, rights, or benefits of any kind from COUNTY, including, without limitation, tenure rights, medical and hospital care, sick and vacation leave, workers' compensation, unemployment compensation, disability, severance pay, and retirement benefits.

7. ADDITIONAL UNDERSTANDINGS

INTENTIONALLY OMITTED

8. RECORDS, REPORTS, AUDIT AND MONITORING PROCEDURES

A. Records

(1) SUB-CONTRACTOR shall maintain the following records:

(a) Financial records through an accounting system which sufficiently and properly reflects all revenue received and all direct and indirect costs of any nature incurred in the performance of this Agreement as determined by COUNTY. All financial transactions must have original supporting documentation.

(b) Performance, program and service delivery records, as required by COUNTY and by the state of Minnesota. Such records may include, but not be limited to: demographic information; enrollment, attendance, and/or utilization information; and information about the type and amount of services provided, such as output and outcome information. Performance records shall be consistent with the performance measures contained in Exhibit A of this Agreement.

(c) An Accounting Policy and Procedure Manual as part of a sound financial accounting system.

(2) SUB-CONTRACTOR shall maintain all program and financial records during the term of the Agreement and for six (6) years after its termination, cancellation or expiration for audit purposes. However, if COUNTY furnishes written notice during this period requesting retention of records to allow completion of an audit by COUNTY or its ultimate sources of funds, SUB-CONTRACTOR shall retain records for the period requested.

B. Reports and Information Requirements

(1) SUB-CONTRACTOR shall submit the following reports:

(a) Annual program-specific Line-Item Revenue and Expense Statements and Administrative Allocation Schedule, including methodology used, within thirty (30) days after the end of the reporting period, unless otherwise indicated in writing by COUNTY.

(b) If an independent audit is performed, SUB-CONTRACTOR shall submit a copy to COUNTY.

(c) SUB-CONTRACTORs who meet the threshold of federal expenditures as set forth by the Federal Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Grant Guidance), must submit a copy of their independent financial statement audit report(s) and a "Single Audit", within thirty (30) days after receipt of the auditor's report(s), or nine (9) months after the end of the audit period, whichever occurs first.

(2) COUNTY may duplicate, use, and disclose in any manner consistent with applicable law, and have others do so, all data delivered under this Agreement.

C. Audit and Monitoring Procedures

(1) COUNTY, the state of Minnesota, the U.S. Department of Health and Human Services, and the State Auditor or any of their duly authorized representatives during normal business hours, and as often as they may deem reasonably necessary, shall have access to and the right to audit, examine, copy, excerpt, and transcribe any program and fiscal books, documents, papers, records, etc., and accounting procedures and practices of SUB-CONTRACTOR which are relevant to this Agreement. Such access must be consistent with the Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13, and with Minnesota Statutes, section 16C.05, subd. 5, now in force or as hereafter enacted. Such materials shall be maintained, and such access and rights shall be in force and effect during the period of this Agreement and for six (6) years after its expiration, cancellation, or termination.

(2) The Contract Manager or other personnel of COUNTY may conduct periodic site visits to determine compliance with this Agreement and evaluate the quality of services purchased under this Agreement. Such visits may be made within the hours of operation of SUB-CONTRACTOR.

(3) COUNTY reserves the right to evaluate, and to authorize independent evaluations of the Contracted Services.

9. RECORDS

Subject to the requirements of Minnesota Statutes, section 16C.05, subd. 5, COUNTY, the State Auditor, or any of their authorized representatives, during normal business hours, and as often as they may reasonably deem necessary, shall have access to and the right to examine, audit, excerpt, and transcribe any books, documents, papers, records, etc., which are pertinent to the accounting practices and procedures of SUB-CONTRACTOR and involve transactions relating to this Agreement. SUB-CONTRACTOR shall maintain these materials and allow access during the period of this Agreement and for six (6) years after its expiration, cancellation or termination.

10. COMPLIANCE

A. When required, SUB-CONTRACTOR shall work with vendors or other subcontractors who are and remain licensed by the state of Minnesota during the term of this Agreement, if applicable. COUNTY will only pay for Contracted Services provided pursuant to such licensing provisions when required.

B. SUB-CONTRACTOR shall notify the Contract Manager upon receipt of notice of conditional license or license revocation even if notices are under appeal. This is in addition to any other notification requirements.

C. When licensing is required, loss of the same shall be cause for cancellation/termination of this Agreement effective as of receipt of notice of cancellation/termination, other provisions for cancellation/termination of this Agreement notwithstanding.

D. The Parties shall comply with all applicable law, conditions of any funding sources, regulations, rules and ordinances currently in force or later enacted.

E. SUB-CONTRACTOR certifies that their organization and their staff and their principals are not suspended or debarred, and therefore are not excluded from receiving government funds under Federal OMB Uniform Grant Guidance Compliance Supplement. SUB-CONTRACTOR shall immediately notify COUNTY, in writing, if it, its organization, staff and/or principals are notified of suspension, debarment, or other proceedings that would affect their ability to receive funds from the state of Minnesota or the federal government.

F. SUB-CONTRACTOR certifies it will comply with the Single Audit Act and OMB Uniform Grant Guidance, now in force or as subsequently amended, as applicable. All sub-recipients expending $750,000 or more of federal funds in a fiscal year shall complete financial and compliance audits made in accordance with the Single Audit Act and/or OMB Uniform Grant Guidance, as applicable. Failure to comply with these requirements may result in forfeiture of federal funds.

G. If the source or partial source of funds for payment of services under this Agreement is from federal or state monies or from a federal, state or other grant source, SUB-CONTRACTOR is bound by and shall comply with applicable law, rules, regulations, applicable documentation, other COUNTY directives relating to the source and utilization of such funds, and, as applicable, the Federal Award

Contract Provisions Addendum.

H. SUB-CONTRACTOR agrees to comply with applicable state of Minnesota Rules governing social services currently in force or later enacted.

11. DATA PRIVACY AND SECURITY

A. The parties, their officers, agents, owners, partners, employees, volunteers and subcontractors shall, to the extent applicable, abide by the provisions of the Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13 (MGDPA) and all other applicable law, rules, regulations and orders relating to data or the privacy, confidentiality or security of data. For clarification and not limitation, the parties agree that the requirements of Minnesota Statutes, section 13.05, subd. 11, apply to this Agreement. Each party shall promptly notify the other if the party becomes aware of any potential claims, or facts giving rise to such claims, under the MGDPA or other data, data security, privacy or confidentiality laws, and shall also comply with the other requirements of this clause.

Classification of data, including trade secret data, will be determined pursuant to applicable law and, accordingly, merely labeling data as "trade secret" does not necessarily make the data protected as such under any applicable law.

If either party has access to or possession/control of the other party's data, the party shall safeguard and protect the data in accordance with generally accepted industry standards and all laws. Each party shall immediately notify the other party of any known or suspected security breach or unauthorized access to the other party's data, then comply with all responsive actions determined to be necessary.

B. In accordance with Minnesota Statutes, section 13.46, subdivision 10 now in force or as hereafter enacted, the parties shall each specify a Responsible Authority who shall allow the Responsible Authorities in other components of the welfare system access to data classified as non-public when access is necessary for the administration and management of programs or as authorized or required by state or federal law. Each party shall notify the other of the name of the Responsible Authority.

C. COUNTY may, in its sole discretion, grant SUB-CONTRACTOR limited access to COUNTY computer/data systems, including but not limited to COUNTY computers, networks, databases, applications and/or environments, ("County Systems") exclusively for the purposes of performing services hereunder. County Systems may be owned by COUNTY or may be licensed by COUNTY from a third party. If COUNTY grants access to County Systems, SUB-CONTRACTOR and all SUB-CONTRACTOR personnel with access to County Systems: (i) shall secure and safeguard all access and authentication information related to County Systems, including but not limited to usernames, passwords, and other applicable authentication information related to County Systems access, ("Authentication Credentials"); (ii) shall not share or distribute Authentication Credentials with any

individual; and (iii) shall comply with then applicable COUNTY data practices and security policies, procedures, rules and directions when accessing and using County Systems. Compliance with such requirements is supplemental to SUB-CONTRACTOR's duty to comply with applicable law and regulations and SUB-CONTRACTOR's ordinary duty of care in such situations.

For clarification and not limitation of the foregoing, SUB-CONTRACTOR's access to County Systems shall be subject to the following: (i) SUB-CONTRACTOR shall notify all personnel with access to County Systems of the obligations imposed by this Agreement; (ii) personnel performing on behalf of SUB-CONTRACTOR shall complete COUNTY approved data practices and security training as required by COUNTY (iii) SUB- CONTRACTOR shall immediately notify COUNTY of any known or suspected County System incidents or breaches, then comply with all responsive directions provided by COUNTY; and (iv) if any SUB-CONTRACTOR personnel with access to County Systems no longer requires said access and/or is no longer performing services hereunder, SUB-CONTRACTOR shall immediately notify COUNTY and ensure that said individual no longer has access to County Systems, including but not limited to deleting, eliminating and destroying all Authentication Credentials. COUNTY may terminate, deny or revoke access to County Systems at any time and without notice. Any notice required by the foregoing shall be provided to the COUNTY Contract Administrator (as identified in the CONTRACT ADMINISTRATION provisions below).

D. Upon expiration, cancellation or termination of this Agreement:

(1) At the discretion of COUNTY and as specified in writing by the Contract Administrator, SUB-CONTRACTOR shall deliver to the Contract Administrator all County Data so specified by COUNTY.

(2) COUNTY shall have full ownership and control of all such County Data. If COUNTY permits SUB-CONTRACTOR to retain copies of the County Data, SUB-CONTRACTOR shall not, without the prior written consent of COUNTY or unless required by law, use any of the County Data for any purpose or in any manner whatsoever; shall not assign, license, loan, sell, copyright, patent and/or transfer any or all of such County Data; and shall not do anything which in the opinion of COUNTY would affect COUNTY's ownership and/or control of such County Data.

(3) Except to the extent required by law or as agreed to by COUNTY, SUB-CONTRACTOR shall not retain any County Data that are confidential, protected, privileged, not public, nonpublic, or private, as those classifications are determined pursuant to applicable law. In addition, SUB-CONTRACTOR shall, upon COUNTY's request, certify destruction of any County Data so specified by COUNTY.

12. NON-DISCRIMINATION

A. COUNTY encourages SUB-CONTRACTOR to develop and implement a policy promoting diversity, equity, and inclusion in SUB-CONTRACTOR's workplace.

B. SUB-CONTRACTOR shall abide by COUNTY's HIV/AIDS Policy which provides that no employee, applicant, or Eligible Person shall be subjected to testing, removed from normal and customary status, or deprived of any rights, privileges, or freedoms because of his or her HIV/AIDS status except for clearly stated specific and compelling medical and/or public health reasons. SUB-CONTRACTOR shall assure that COUNTY Eligible Persons in contracted programs and SUB- CONTRACTOR's employees in COUNTY-contracted programs are afforded the same treatment with regard to HIV/AIDS as persons directly employed or served by COUNTY.

C. SUB-CONTRACTOR shall deliver all services in a manner which is respectful and culturally appropriate to the Eligible Persons. Culturally appropriate is defined as services that are delivered to reflect the unique individual needs of the Eligible Persons such as language, racial/ethnic background and social/religious background. SUB-CONTRACTOR shall make reasonable efforts to have staff delivering services reflect the diversity of the Eligible Persons receiving those services and to secure ongoing input from individuals who reflect the non-represented culture.

D. Pursuant to Section 504 of the Rehabilitation Act of 1973 and 45 CFR part 84 now in force or as hereinafter enacted and where applicable, no qualified handicapped person:

(1) Shall be denied access to or opportunity to participate in or receive benefits from any service offered by SUB-CONTRACTOR under the provisions of this Agreement, nor

(2) Shall be subject to discrimination in employment under any program or activity related in the services furnished by SUB-CONTRACTOR.

E. Pursuant to the Americans with Disabilities Act, now in force or as hereafter enacted and where applicable, no qualified individual with a disability shall be discriminated against by the denial of full and equal enjoyment of the services and facilities, privileges, advantages, or accommodations furnished by SUB-CONTRACTOR as a private entity operating a service as a public accommodation.

F. SUB-CONTRACTOR guarantees that no funds received under this Agreement shall be used to provide religious training and/or services to any individual receiving Contracted Services.

G. SUB-CONTRACTOR shall comply with all applicable statutes, regulations, and licensing requirements in the employment of personnel, including but not limited to state and federal labor laws. To the extent that any of the provisions of the applicable statutes, regulations, or licensing requirements are inconsistent with any of the provisions of this clause, said statute, regulation, or requirement shall prevail if it has a reasonable bearing upon the applicant's fitness to be employed in any phase of the program.

13. CONTRACT MANAGEMENT AND DISPUTES

A. In the event of a dispute the parties will consult with the Department of Human Services and meet in good faith to discuss the dispute and attempt to reach a mutual resolution.

B. This disputes clause does not preclude consideration of questions of law.

C. Jurisdiction and Venue. The laws of the state of Minnesota shall govern all questions and interpretations concerning the validity and construction of this Agreement and the legal relations between the parties and their performance. The appropriate venue and jurisdiction for any litigation will be those courts located within the County of Dakota, State of Minnesota. Litigation, however, in the federal courts involving the parties will be in the appropriate federal court within the state of Minnesota.

14. INDEMNIFICATION

A. Each party shall be liable for its own acts and the results thereof, and to the extent authorized by law shall defend, indemnify, and hold harmless each other (including their present and former officials, officers, agents, employees, volunteers, and subcontractors), from any liability, claims, causes of action, judgments, damages, losses, costs, or expenses, including attorney's fees, resulting directly or indirectly from any act or omission of the party, anyone directly or indirectly employed by it, and/or anyone for whose acts and/or omissions it may be liable, in the performance or failure to perform its obligations under this Agreement. Except for state agencies, each party's liability shall be governed by the provisions of Minnesota Statutes, chapter 466 and other applicable law. The liability of state agencies shall be governed by the provisions of Minnesota Statutes, section 3.736 and other applicable law.

B. Duty to Notify: Each party shall promptly notify the other party of any demand, claim, action, cause of action or litigation brought against the notifying party, its employees, officers, agents or subcontractors, which arises out of the services described in this Agreement. Each party shall also notify the other party whenever the notifying party has a reasonable basis for believing that the party and/or its employees, officers, agents or subcontractors, and/or the other party, might become the subject of a demand, claim, action, cause of action, administrative action, criminal arrest, criminal charge or litigation arising out of and/or related to the services described in this Agreement.

16. INSURANCE

Each party warrants that it has a purchased insurance or a self-insurance program sufficient to meet its liability obligations and, at a minimum, to meet the maximum liability limits of Minnesota Statutes Chapter 466. This provision shall not be construed as a waiver of any immunity from liability under Chapter 466 or any other applicable law.

17. MERGER, MODIFICATION, AND SEVERABILITY

A. The entire Agreement between the parties is contained herein and supersedes all oral agreements and negotiations between the parties relating to the subject matter. All items that are referenced or that are attached are incorporated and made a part of this Agreement. If there is any conflict between the terms of this Agreement and referenced or attached items, the terms of this Agreement shall prevail.

B. SUB-CONTRACTOR and/or COUNTY are each bound by its own electronic signature(s) on this Agreement, and each agrees and accepts the electronic signature of the other party.

C. If any provision of this Agreement is held invalid, illegal or unenforceable, the remaining provisions will not be affected.

18. SUB-CONTRACTOR OBLIGATIONS

A. SUB-CONTRACTOR shall make every reasonable effort to maintain sufficient trained staff, facilities, equipment, etc. to deliver the required quality and quantity of Contracted Services. SUB-CONTRACTOR shall immediately notify COUNTY in writing whenever it is, or will be, unable to provide the required quality or quantity of Contracted Services. Upon such notification, COUNTY and SUB-CONTRACTOR shall determine whether such inability will require a modification, cancellation or termination of this Agreement.

B. When requested, SUB-CONTRACTOR will provide COUNTY with any proper documentation that is necessary for COUNTY to complete forms and reports in compliance with regulations of state and federal agencies or other funding sources.

C. SUB-CONTRACTOR will comply with all the provisions of:

(1) The Maltreatment of Minors Reporting Act, Minnesota Statutes, Chapter 260E, and all applicable Minnesota Rules, as promulgated by the Minnesota Department of Human Services implementing such Act now in force or as hereafter enacted.

(2) The Vulnerable Adults Reporting Act, Minnesota Statutes, section 626.557, and all applicable Minnesota Rules, as promulgated by the Minnesota Department of Human Services implementing such Act now in force or as hereafter enacted.

D. SUB-CONTRACTOR affirms that to the best of SUB-CONTRACTOR's knowledge, SUB-CONTRACTOR's involvement in this Agreement does not result in a conflict or potential conflict of interest with any party or entity which may be affected by the terms of this Agreement. Should any conflict or potential conflict of interest become known to SUB-CONTRACTOR, SUB-CONTRACTOR shall immediately notify COUNTY of the conflict or potential conflict, specifying the part of this Agreement giving rise to the conflict or

potential conflict, and advise COUNTY whether SUB-CONTRACTOR will or will not resign from the other engagement or representation. Unless waived by COUNTY, a conflict or potential conflict may, in COUNTY's discretion, be cause for cancellation or termination of this Agreement.

E. If any Minnesota laws, including but not limited to Minnesota Rules, part 9525.1870, so require, the Commissioner of the Minnesota Department of Human Services is named as a third-party beneficiary in this Agreement.

F. Each party shall inform the other, in writing, of key staff changes within thirty (30) days after occurrence.

19. SUCCESSORS, SUBCONTRACTING AND ASSIGNMENTS

A. SUB-CONTRACTOR binds itself, its partners, successors, assigns and legal representatives to COUNTY for all covenants, agreements and obligations herein.

B. As required by Minnesota Statutes, section 471.425, subd. 4a, SUB-CONTRACTOR shall pay any subcontractor within ten (10) days of SUB-CONTRACTOR's receipt of payment from COUNTY for undisputed services provided by the subcontractor and SUB-CONTRACTOR shall comply with all other provisions of that statute.

20. NOTICES

A. SUB-CONTRACTOR shall provide contact information, including a current email address, for their assigned contact person to the Contract Manager and further shall notify the Contract Manager within five (5) days of a change in any contact information during the term of this Agreement.

B. Unless the parties otherwise agree in writing, any notice or demand which must be given or made by a party under this Agreement, or any statute or ordinance shall be in writing and shall be sent registered or certified mail. Notices to COUNTY shall be sent to the County Administrator with a copy to the DEPARTMENT's Contract Management Services. Notice to SUB-CONTRACTOR shall be sent to SUB-CONTRACTOR's assigned contact person at the address stated in the opening paragraph of this Agreement or the address stated in SUB-CONTRACTOR's Form W-9 provided to COUNTY.

21. DEFAULT AND CANCELLATION/TERMINATION

A. If SUB-CONTRACTOR fails to perform any of the provisions of this Agreement, fails to administer the work to endanger the performance of the Agreement or otherwise breaches or fails to comply with any of the terms of this Agreement, it shall be in default. Unless SUB-CONTRACTOR's default is excused in writing by COUNTY, COUNTY may upon written notice immediately cancel or terminate this Agreement in its entirety. Additionally, failure to comply with the terms of this Agreement shall be just cause for COUNTY to delay payment until SUB-CONTRACTOR's compliance. In the event of a decision to withhold payment, COUNTY shall furnish prior written notice to SUB-CONTRACTOR.

B. Notwithstanding any provision of this Agreement to the contrary, SUB-CONTRACTOR shall remain liable to COUNTY for damages sustained by COUNTY by virtue of any breach of this Agreement by SUB-CONTRACTOR. Following notice from COUNTY of the claimed breach and damage, SUB-CONTRACTOR and COUNTY shall attempt to resolve the dispute in good faith.

C. The above remedies shall be in addition to any other right or remedy available to COUNTY under this Agreement, law, statute, rule, and/or equity.

D. COUNTY's failure to insist upon strict performance of any provision or to exercise any right under this Agreement shall not be deemed a relinquishment or waiver of the same, unless consented to in writing. Such consent shall not constitute a general waiver or relinquishment throughout the entire term of the Agreement.

E. Upon written notice, COUNTY may immediately suspend or cancel/terminate this Agreement in the event any of the following occur: (i) COUNTY does not obtain anticipated funding from an outside source for this project; (ii) funding for this project from an outside source is withdrawn, frozen, shut down, is otherwise made unavailable or COUNTY loses the outside funding for any other reason; (iii) COUNTY determines, in its sole discretion, that funding is, or has become, insufficient; or (iv) if COUNTY's final budget as approved by the County Board changes the amount budgeted for this particular program or this service area for any portion of the term of this Agreement. COUNTY is not obligated to pay for any services that are provided or costs or expenses or obligations incurred or encumbered after the notice and effective date of the suspension or cancellation/termination. In the event COUNTY suspends, cancels or terminates this Agreement pursuant to this paragraph, COUNTY shall pay any amount due and payable prior to the notice of suspension or cancellation/termination except that COUNTY shall not be obligated to pay any amount as or for penalties, early termination fees, charges, time and materials for services not then performed, costs, expenses or profits on work done.

F. This Agreement may be canceled/terminated with or without cause by either party upon thirty (30) days' written notice.

G. After receipt of a notice of cancellation/termination, and except as otherwise directed, SUB-CONTRACTOR shall:

(1) Discontinue provision of Contracted Services under this Agreement on the date, and to the extent specified, in the notice of cancellation/termination.

(2) Cancel all orders and subcontracts to the extent that they relate to the performance of Contracted Services cancelled/terminated by the notice of cancellation/termination.

(3) Settle all outstanding claims and liabilities for orders and subcontracts existing at the time of the notice of cancellation/termination, provided,

however, that the claims and liabilities for orders and subcontracts had been approved in writing by COUNTY.

(4) Notify in writing all Eligible Persons and any other counties of financial responsibility of the cancellation/termination of this Agreement.

H. SUB-CONTRACTOR has an affirmative obligation, upon written notice by COUNTY that this Agreement may be suspended or cancelled/terminated, to follow reasonable directions by COUNTY, or absent directions by COUNTY, to exercise a fiduciary obligation to COUNTY, before incurring or making further costs, expenses, obligations or encumbrances arising out of or related to this Agreement.

22. SURVIVAL OF PROVISIONS

Provisions that by their nature are intended to survive the term, cancellation or termination of this Agreement do survive such term, cancellation or termination. Such provisions include but are not limited to: RECORDS, REPORTS, AUDIT AND MONITORING PROCEDURES; DATA PRIVACY AND SECURITY; CONTRACT MANAGEMENT AND DISPUTES; INDEMNIFICATION; INSURANCE; INDEPENDENT CONTRACTOR; AND DEFAULT AND CANCELLATION/TERMINATION.

The remainder of this page is intentionally left blank.

SUB-CONTRACTOR warrants that the person who executed this Agreement is authorized to do so on behalf of SUB-CONTRACTOR as required by applicable articles, bylaws, resolutions or ordinances.

COUNTY OF DAKOTA

By: _____

Title: Community Services Director

Date of Signature: _____

SUB-CONTRACTOR - Independent School District No. 196

(I represent and warrant that I am authorized by law to execute this Contract and legally bind the Sub-Contractor).

By: _____

Title: School Board Chair

Date of Signature: _____

SUB-CONTRACTOR - Independent School District No. 196

(I represent and warrant that I am authorized by law to execute this Contract and legally bind the Sub-Contractor).

By: _____

Title: School Board Clerk

Date of Signature: _____

EXHIBIT B: DEFINITIONS

A. LCTS CONTRACT: The contract between the state of Minnesota acting through its Department of Human Services and Dakota County which authorizes Dakota County and its partners in Family Services Collaboratives (FSCs) and the Children's Mental Health Collaborative (CMHC) to engage in the LCTS revenue enhancement activities as described above.

B. LCTS SUB-CONTRACTOR AGREEMENT: A contract between Dakota County and Sub-Contractor which extends the LCTS Contract to the partners of those Family Services Collaboratives and Children's Mental Health Collaborative and defines Dakota County's role as over-all fiscal agent for the LCTS revenues generated within Dakota County.

C. CONTRACTOR: Dakota County, acting as over-all fiscal agent for Family Service Collaboratives and the Children's Mental Health Collaborative in Dakota County.

D. FAMILY SERVICES COLLABORATIVE (FSC): A program defined in Minnesota law (MN Statutes Section 142D.15) that provides State assistance to local organizations to work together in addressing the health, developmental, educational, and family-related needs of children and youth in local communities. Participation in a FSC approved by the Children's Cabinet (or in a CMHC, described below) is a required activity in order for an organization to participate in the LCTS. To qualify as a state-approved FSC, a minimum of one school district, one county, one public health, and one community action entity must agree in writing to provide family services and commit resources to an integrated fund.

E. CHILDREN'S MENTAL HEALTH COLLABORATIVE (CMHC): A program defined in Minnesota law (MN Statutes Section 245.493) that provides State assistance to local organizations to work together in developing a local integrated service system to address the mental health and related needs of children, youth and their families. Participation in a CMHC approved by the Children's Cabinet (or in a FSC, see above) is a required activity in order for an organization to participate in the LCTS. To qualify as a state-approved CMHC, a minimum of one county, one school district or special education cooperative, one juvenile justice or corrections entity, and one mental health entity must agree to the development of a local children's mental health collaborative and an integrated service system, and to commit resources to provide services through the children's mental health collaborative.

F. TARGET POPULATION and INITIAL TARGET POPULATION: An identifiable group of children, youth, and/or families defined by the Children's Mental Health Collaborative and Family Services Collaboratives in Dakota County as the focus of their activities and services. The group may be defined in a variety of ways, including but not limited to age, geographic area of residence, legal status, or type of severity of need.

G. INITIAL TARGET POPULATION: group of children, youth and families that may be the first focus of a FSC or CMHC, with the expectation that this group will be enlarged upon over time. Specific requirements for a minimum or initial target population are found in state legislation and statutes for both the FSC and CMHC.

H. AGENT FOR CLAIMING LCTS REVENUES: Refers to a sub-contractor in its role as an entity participating in the LCTS to help generate new federal revenues, through their provision of federally reimbursable administrative and/or case management services designed

to help families and children access health or health related services, and/or the provision of administrative and/or case management services for children at risk of foster care and their families, on behalf of a Family Services Collaborative and Children's Mental Health Collaborative. Such participation includes the administration of the LCTS within the sub-contractor's agency and the proper reporting of staff activities and costs associated with the LCTS claims

I. FISCAL AGENT FOR ADMINISTERING LCTS REVENUES: Refers to a sub-contractor who is designated by a Family Services Collaborative or the Dakota County Children's Mental Health Collaborative to receive and disburse LCTS revenues allocated to that Family Services Collaborative or Children's Mental Health Collaborative. Such activity includes the preparation of all required reports on base-level expenditures and the expenditures of LCTS revenues made by all participants in a Family Services Collaborative and Children's Mental Health Collaborative, and the execution of any necessary legal instruments to distribute LCTS revenues to other parties selected by that FSC or CMHC.

J. OUTCOME-BASED INDICATORS: Identifiable, measurable benchmarks defined and agreed upon by the FSC or CMC which help to indicate improvements in the well-being of children and families served by the FSC or CMHC. State law requires the development and measurement of such indicators in FSCs and CMHCs (though the choice and definition of specific indicators is often a decision delegated to the FSC or CMHC).

K. BASE LEVEL OF EXPENDITURES: INTENTIONALLY OMITTED.

L. EXPANSION OF SERVICES: INTENTIONALLY OMITTED.

M. WRITTEN POLICIES (OF A CHILDREN'S MENTAL HEALTH COLLABORATIVE or A FAMILY SERVICE COLLABORATIVE): Any grant proposals, official minutes, resolutions, written agreements, and/or contracts related to the CMHC or FSC and its partners, which have been formally approved by the CMHC, and an FSC, shall be considered part of the written policies of said CMHC or FSC.

N. DISALLOWANCE: An action taken by the federal or state government which denies or removes federal or state approval for specific expenditures or activities made by the Family Services Collaborative and Children's Mental Health Collaborative. Such action may result in the denial of matching federal funding or loss of state funding for such expenditures or activities, including retroactive denial of funds that have already been disbursed. A federal disallowance has broad time limits and can occur months or years after a LCTS revenue enhancement claim has been submitted. In such cases, federal reimbursement may have already been paid out and expended and must be refunded to the federal government by the State, and refunded by the Family Services Collaborative and Children's Mental Health Collaborative and/or more of its partners to the State when the disallowance is attributed to a specific organization or organizations.

O. GENERIC DISALLOWANCE: Federal action (disallowance) made across the entire state, and not attributable to the actions of any specific organization, Family Services Collaborative or Children's Mental Health Collaborative. In such cases, the burden of repaying the federal government shall be pro-rated across all agencies or entities participating in the disallowed claim.

P. AUDIT EXCEPTION: An action taken by the federal or state government that finds that a reported expense or activity has not been properly documented or recorded in such cases, an audit exception can result in a reduction in the claim for federal reimbursement and/or a disallowance.

Q. IV-E CANDIDACY DETERMINATION: IV-E eligibility is predicated on the imminent risk to the candidate of the candidate being removed from their home into an out-of-home placement. Dakota County, through its IV-E Specialist, will make the final determination of all candidates' IV-E eligibility.

R. IV-E REQUIREMENTS: All public agencies authorized in Minnesota to participate in the local collaborative time study agrees to meet the requirements of the Code of Federal Regulations, title 45, Part 1356.60 (c) (7), which includes:

1. Preparation of the case plan;

2. Documentation of the reasons the child is at imminent risk removal from the home;

3. Recommendation of Title IV-E foster care candidacy to the county;

4. Development, in conjunction, with the county, of a communication system that allows the sharing of information to complete the IV-E candidacy eligibility determinations.

5. Development, in conjunction with the county, a tracking system for the six-month redeterminations for Title IV-E foster care candidacy eligibility; and

6. Maintain records and allow the county access to the records for purposes of quality assurance.

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EXHIBIT C: SUB-CONTRACTOR DUTIES AND FINANCIAL INFORMATION

1. Participation in a Family Service Collaborative and Children's Mental Health Collaborative:

    a. SUB-CONTRACTOR shall be a full participant in a state-approved Family Services Collaborative (FSC) and the state-approved COUNTY Children's Mental Health Collaborative in Dakota County ("CMHC").

    b. SUB-CONTRACTOR agrees to abide by the written by-laws and policies of the Children's Mental Health Collaborative and Family Services Collaborative in which it is a participating member.

    c. SUB-CONTRACTOR will identify current or proposed staff who will provide services within any FSC and CMHC and designate the appropriate representatives to any FSC and CMHC.

2. SUB-CONTRACTOR shall serve as fiscal agent for the Dakota County Collaborative as that role is described in the most recent version of the Minnesota Department of Human Services Collaborative Coordinator Handbook, ("Handbook"), found at Collaboratives / Minnesota Department of Human Services.

3. SUB-CONTRACTOR shall serve as the Collaborative Coordinator for the Dakota County Collaborative as that role is described in the Handbook.

4. SUB-CONTRACTOR shall provide the County with the data and consultation necessary for the County to fulfill its duties under Exhibit A: LCTS Contract, including, but not limited to, the County's duties to:

    a. understand cost schedules for all types of participating agencies and training LCTS fiscal site contacts on completing cost schedules.
    b. ensure accurate and timely cost reporting for each organization submitting claims for reimbursement through LCTS.
    c. review web-based cost reports submitted for all local organizations participating in the LCTS prior to each quarterly deadline.
    d. print, sign, and retain paper copy of the final cost report submissions for the length of six years, or per county retention policies, whichever is longer.
    e. receive federal funding from the STATE on behalf of the Dakota County Collaborative and disburse accurate, proper, and timely related federal funds to the Dakota County Collaborative.
    f. distribute LCTS funding to the integrated fund of the Dakota County Collaborative as soon as possible, but no later than 30 days, after receiving quarterly payments from the STATE.
    g. be responsible for all sections of duties in Exhibit A: LCTS Contract, Article 3, Terms of Payment (attached herein).
    h. be responsible for section 5.4 in Attachment A: LCTS Contract.
    i. ensure that all LCTS administered funds shall be expended under official authority of the Dakota County Collaborative governing body either through formal action to expend funds within its own operations or through formal written

contracts or grant agreements with approved subcontractors.

j. will withhold or deduct from any future payment, a pro-rated share of any generic disallowance imposed on the COUNTY and payment shall be due within thirty (30) days.

k. SUB-CONTRACTOR shall provide written information, reports and data to the COUNTY as needed to complete the FSC's and CMHC's reporting requirements to the State under the LCTS Contract. Information, reports and data shall be submitted to the COUNTY ten (10) days prior to final reporting requirements imposed by the State in the LCTS Contract.

1) SUB-CONTRACTOR shall designate a representative for any training requirements imposed by the COUNTY and/or State of Minnesota under the LCTS Contract and permit required training of all personnel as required in the LCTS Contract.

2) SUB-CONTRACTOR agrees and understands that the COUNTY is acting on behalf of the Dakota County Collaborative and in reliance upon SUB- CONTRACTOR'S performance in providing any information, reports or data. Failure to act in a timely manner will result in loss of funding to the Dakota County Collaborative, SUB-CONTRACTOR and the COUNTY.

5. When SUB-CONTRACTOR serves as an Agent for claiming (earning) LCTS Revenues:

a. SUB-CONTRACTOR shall provide written information, reports and data to the COUNTY as needed to complete the FSC's and CMHCs reporting requirements to the State of Minnesota under LCTS Contract. Information, reports and data shall be submitted to the COUNTY ten (10) days prior to final reporting requirement imposed by the State in the LCTS Contract. Late or amended cost reports received by the COUNTY shall be added to subsequent claims for federal reimbursement, subject to State approval, however, no reports will be considered more than one year past the original due date.

1) SUB-CONTRACTOR shall designate a representative for any training requirements imposed by the State of Minnesota under the LCTS Contract and permit required training of all personnel as required in the LCTS Contract.

2) SUB-CONTRACTOR agrees and understands that COUNTY is acting on behalf of the FSCs and CHMC and in reliance upon SUB-CONTRACTOR'S performance in providing any information, reports or data. Failure to act in a timely manner will result in a loss of funding to the FSCs, CMHC, SUB-CONTRACTOR and the COUNTY.

b. SUB-CONTRACTOR agrees to report all expenditures according to the accounting system required by the State of Minnesota in the LCTS Contract.

6. Disallowances, Sanctions, and/or Audit Exceptions:

a. SUB-CONTRACTOR agrees and understands the COUNTY may be liable to the State of Minnesota for any disallowance, sanction or audit exception attributable

to a FSC and CMHC or its individual members, including federal fiscal disallowances or sanctions based upon the FSC's or CMHC's implementation of the LCTS or a statewide random sample, or based upon a FSC and CMHC or its individual members' failure to report any data or expenditures in a timely manner, or failure to identify or report such expenditures according to the terms of the LCTS Contract.

b. SUB-CONTRACTOR agrees to reimburse the COUNTY for any repayments the COUNTY must make to the State of Minnesota which are solely attributable to SUB- CONTRACTOR and not to another Dakota County Collaborative member or contractor or are SUB-CONTRACTOR'S pro-rate share of any generic disallowance imposed on the COUNTY by the State or Federal government relating to this program.

c. SUB-CONTRACTOR agrees to assist in any fact-finding proceeding initiated by the COUNTY, State or Federal government pursuant to this program.

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Public Schools

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

Meeting Date: **01/12/2026** Place on Agenda: **Reports** Action Requested: **None**

Topic: **Personal Finance**

Presenter(s): **Eric Hansen** Title(s): **Director of Secondary Education**
Todd Beach **Lead Social Studies Teacher**

Background
In May 2023, Minnesota legislation established a new graduation requirement for a Personal Finance course, making Minnesota the 20th state in the nation to guarantee this essential education for high school graduates. This initiative is designed to empower our students to make informed financial decisions, understand the long-term impact of financial commitments, and build the security and confidence necessary to reach their personal and financial goals.

Tonight, Dr. Todd Beach and Director Eric Hansen, will provide an informational update on how the course progressed during our first trimester/quarter of implementation.

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

Personal Finance Report

Eric Hansen and Todd Beach

January 12, 2026

DISTRICT196

One District. Infinite Possibilities.



STRATEGIC ROADMAP



DISTRICT 196

STRATEGIC ROADMAP

ADOPTED JUNE 26, 2023

MISSION

OUR CORE PURPOSE WITH DISTINCTION

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

VISION

WHAT WE INTEND TO CREATE

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

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

CORE VALUES

DRIVERS OF OUR WORDS AND ACTIONS

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

STRATEGIC PRIORITIES

FOCUS OF OUR CONTINUOUS IMPROVEMENT

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

MISSION: OUR CORE PURPOSE WITH DISTINCTION

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

VISION: WHAT WE INTEND TO CREATE

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

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

CORE VALUES: DRIVERS OF OUR WORDS AND ACTIONS

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

STRATEGIC PRIORITIES: FOCUS OF OUR CONTINUOUS IMPROVEMENT

Wellbeing | **Achievement** | Equity | Resources

Personal Finance Requirement

Background

In May of 2023, Minnesota legislation established a graduation requirement for a Personal Finance course in all school districts.



This initiative aims to help students:

- Make informed financial decisions,
- Understand impact of financial commitments,
- Build financial security and confidence, and
- Reach personal and financial goals.

Minnesota is the 20th state to adopt a personal finance education requirement.

Personal Finance Requirement

Background

Starting with the Class of 2028, Personal Finance is required to graduate.



- Personal Finance is being offered this school year for grades 10, 11, and 12
- Qualified Licensures: Agriculture, Business, Family and Consumer Science, Social Studies, Math

Personal Finance

From Elective to Requirement

Social Education 89 (2)
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Hot Topics in the Economy

The State of Personal Finance Education in the U.S.

Scott Niederjohn, Kim Holder, and Billie Kowalke

Financial literacy education has gained significant attention across the nation. Many states have passed legislation to mandate academic standards, instruction, and assessment of financial literacy as a prerequisite for high school graduation. This article investigates these changes over time and assesses their impact moving forward.

good and bad choices. Because planning for retirement now falls on the individual, financial management skills are mandatory. Unfortunately, as financial planning has become more intricate, the educational requirements for economic management have not kept pace with the introduction of complex financial instruments.[3]

BY THE NUMBERS

Personal Finance

1 in 3
Talk about finances at home[1]

83%
of adults support PF course[2]

6 to 20
2019 to 2025 increase[3]

Double by 2030[4]

Sources:

1. Michelle Fox, “Who Should Teach Kids About Money? CNBC & Acorns Survey,” CNBC, April 6, 2022
2. National Endowment for Financial Education, April 29, 2025
3. ABA Banking Journal, August 22, 2025
4. Next Gen Personal Finance, April 15, 2024

Curriculum Development

From Elective to Required Course



Development	Timeline
Legislative Statute	Spring 2023
MDE Guidance doc	October 2024
Administrative dec	December 2024
Writing Group	January 2025
Implementation	August 2025

Personal Finance

Units of Instruction

1. Financial Literacy
2. Income & Planning
3. Financial Systems
4. Credit Management
5. Risk Management
6. Investing



Teacher Feedback

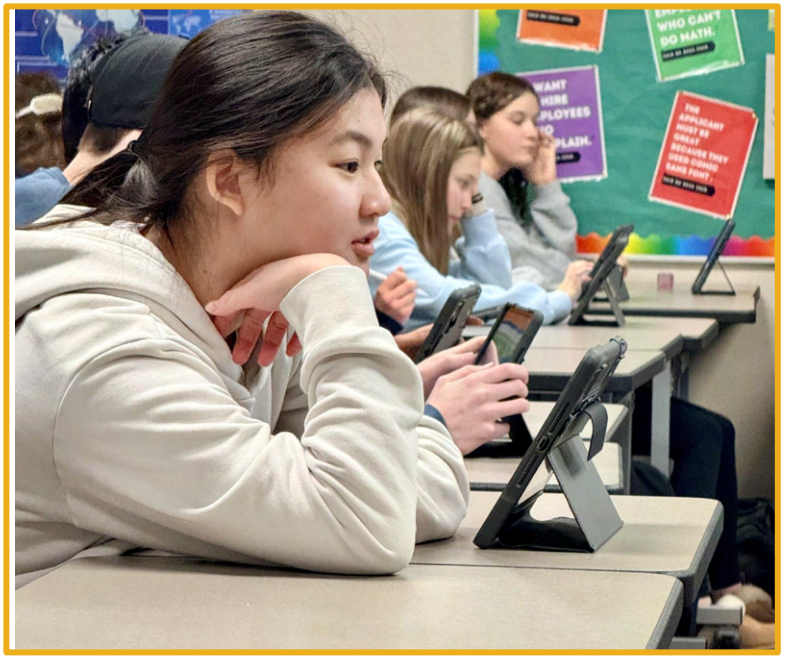
Personal Finance



- Course scope is challenging for a trimester schedule
- Teachers reviewed scope and considered revisions during December Data Day
- Aligned curriculum advances strong financial literacy outcomes

Student Feedback

Personal Finance



- *"The course was very engaging, I enjoyed working with my peers to solve problems, and getting to know more about personal finance."*
- *"The classroom simulations and games were fun, made learning more interactive, and helped the information stick with me."*

What's Next?

Personal Finance



- February – course team progress review
- March Data Day – course evaluation and professional learning for teachers



THANK YOU!



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Meeting Date: **01/12/2026** Place on Agenda: **Old Business** Action Requested: **Approval**

Topic: **2025-26 Final Budget**

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

Background
The School Board adopted the 2025-26 preliminary budget on June 23, 2025. The administration presents this budget revision to incorporate updated factors that affect the underlying assumptions used to develop the preliminary budget. Some of these factors include updated enrollment data as of Oct. 1, bargaining contract agreements/estimates, and changes in staff placements.

The School Board reviewed a draft of the final budget at the Dec. 8, 2025, meeting. There have been no changes made to the final budget amounts since the Dec. 8 School Board meeting. Only minor editorial and formatting changes have been made to the budget book.

Below is a summary of the 2025-26 final budget by fund:

Fund	Fund Balance 7/1/2025	FY26 Revenues	FY26 Expenditures	Projected Fund Balance 6/30/2026
General Fund	118,593,709	526,316,750	535,976,833	108,933,626
Special Revenue Funds	16,331,103	35,785,391	39,474,409	12,642,085
Building Construction Fund	215,775,519	10,861,133	206,003,773	20,632,879
Debt Service Funds	9,258,596	35,785,291	35,203,400	9,840,487
Internal Service Funds	10,040,548	90,888,459	86,561,783	14,367,224
Fiduciary Funds	65,529,246	6,500,000	3,500,000	68,529,246
Totals	**435,528,721**	**706,137,024**	**906,720,198**	**234,945,547**

Alternatives
Recommend changes to the final budget.

Recommendation
Approve the 2025-26 final budget as presented.

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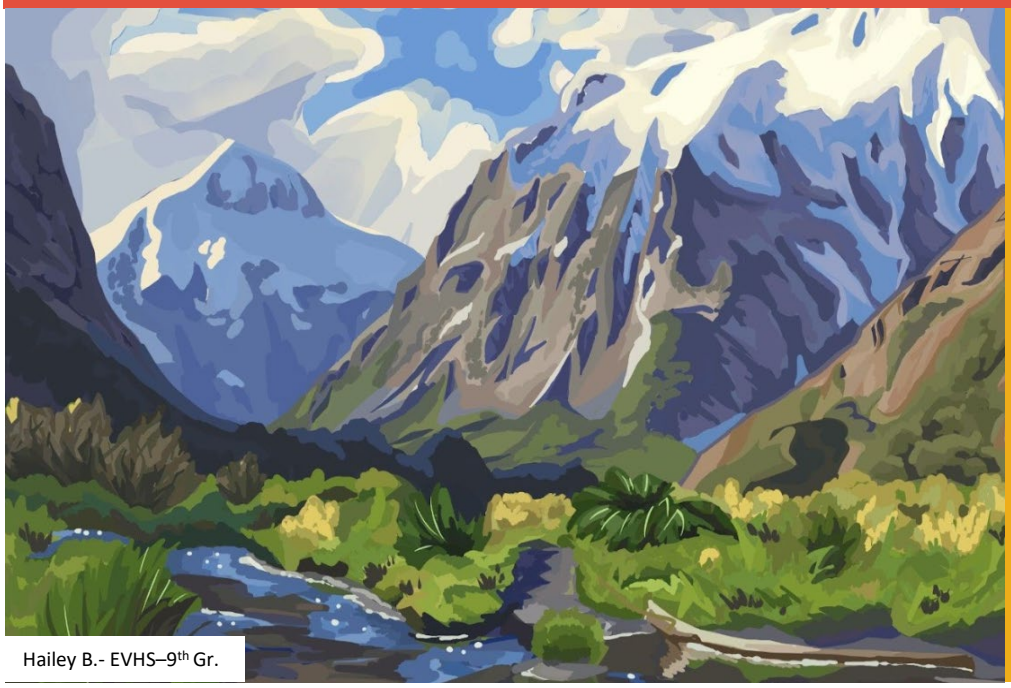
Paloma R.- AVHS-10th Gr.

2025-26 Final Budget

Fiscal Year Ending June 30, 2026

INDEPENDENT SCHOOL DISTRICT 196

Rosemount-Apple Valley-Eagan Public Schools
Dakota County • Rosemount, Minnesota 55068
district196.org



Hailey B.- EVHS–9th Gr.

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Ben S.-EVHS-10th Gr.



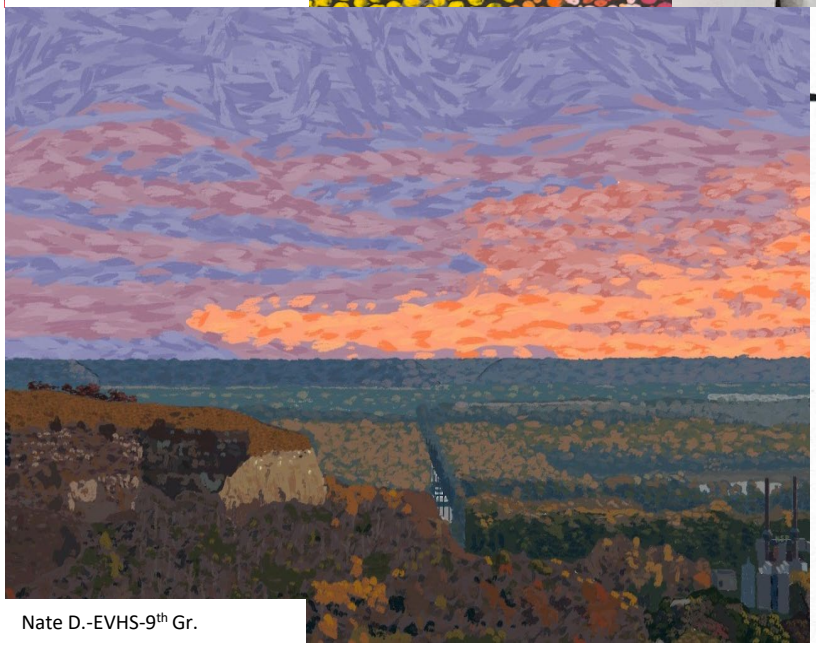
Isiah D.-AVHS-11th Gr.



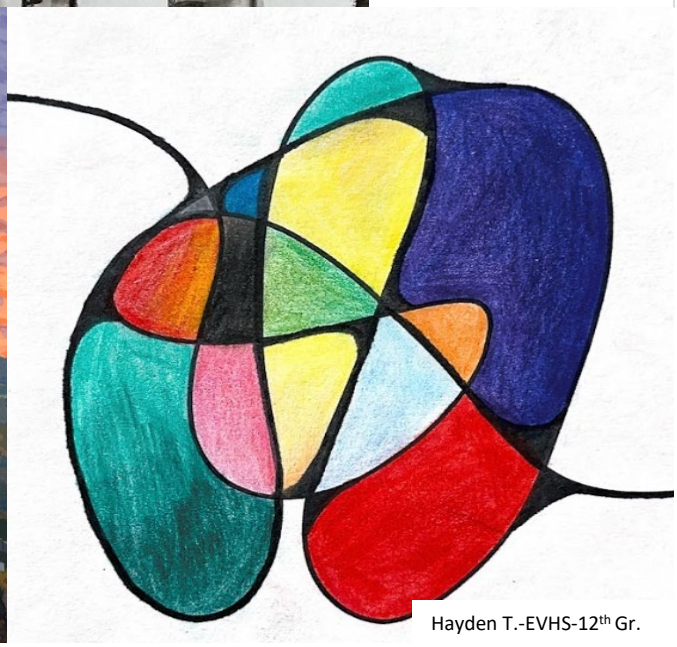
Olivia K.-AVHS-12th Gr.



Jaxson-DR-7th Gr.



Nate D.-EVHS-9th Gr.



Hayden T.-EVHS-12th Gr.

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January 12, 2026

To: School Board of Independent School District196
From: Christopher Onyango-Robshaw - Director of Finance and Operations
Danny DuChene – Coordinator of Finance
Kim Woods – Manager of Financial Systems, Reporting and Compliance

INTRODUCTION
To comply with Minnesota Statute 123B.77, the School Board approved the district's 2025-26 Preliminary Budget at the regular school board meeting on June 23, 2025. The 2025-26 Final Budget included in this report reflects changes in budget items due to updated information from the Minnesota Legislature, student enrollment and staffing data, contract settlements and other factors unavailable or unknown at the time of the preliminary budget approval.

REPORT FORMAT
The 2025-26 Final Budget is presented in the three sections outlined below:

- **Community Budget Guide** – provides an executive summary of the remaining two sections described below
- **Financial Section** – provides an overview and analysis of each of the district's funds
- **Informational Section** – provides selected financial, student demographic, and economic data on a multi-year comparative basis

REPORTING ENTITY AND ITS SERVICES
District 196, located on the southeastern edge of the Minneapolis/St. Paul metropolitan area, was incorporated in 1950 and serves a portion of nine suburban communities within Dakota County. The district provides a full range of public and community education services appropriate to grade levels ranging from pre-kindergarten through grade 12, as well as transitional and adult programs.

FINANCIAL AND BUDGETARY CONTROL
District leadership is responsible for establishing and maintaining internal controls designed to ensure the assets and resources of the district are protected from theft, misuse or loss. The internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived, and 2) the valuation of the costs and benefits requires estimates and judgments by district leaders.

The district's budget process is based, first, on development of a budget projection model that attempts to project resources and expenses over a multiple-year period. The budget projection is used by the School Board and the administration to determine budget parameters and staffing guidelines. This budget has been prepared in accordance with the budget parameters and staffing guidelines approved by the School Board at the January 2025 meeting. Legal budgetary control is at the fund level; however, directors, principals, coordinators and other budget managers are responsible for monitoring their budget centers within each of the funds. All appropriations lapse at year-end.

BUDGET PROCESS AND ASSUMPTIONS
The district operates in a decentralized or site-based environment. Annually, schools receive staffing, instructional and capital expenditure allocations from the district office to support their operations. Other programs, such as major maintenance projects, special education program, and facilities and grounds maintenance are centrally managed. A majority of the allocations to the schools are driven by student enrollment and per-student allocations reviewed and approved by the School Board, as previously mentioned. In addition to the board-approved staffing guidelines, the District utilizes enrollment counts as of October 1 of the current academic year to prepare the final allocations and budget.

<u>Staffing Allocation</u>

- Staff is allocated to each site based on the staffing guidelines and ratios developed by the administration and approved by the School Board. School principals and department administrators are responsible for staffing their building or department according to their allocations.
- The finance department, based on School Board-approved contracts and verified by school principals and other budget administrators, initially calculates employee salaries used in the budget. Salaries for employee groups that do not have approved contracts are estimated based on specific budget parameters determined by the School Board.
- Employee benefits are estimated using a variety of techniques. Retirement benefits, social security and workers' compensation premium budgets are calculated as specified percentages of salaries. Budgets for health, dental, life insurance and a tax-sheltered annuity match are estimated based on the projected number of employees reported by school principals and other budget administrators, premium information provided by the insurance carriers and current employee contracts. For groups that have no contract, but for which there is a limit on the district's contribution, increase in the maximum district contribution is based on budget parameters reviewed by the School Board in spring 2025.

Non-Salary Allocations for Schools

- Instructional Allocations – instructional allocations were increased by 2.0%
- Staff Development – In addition to the instructional allocations, schools receive $8 per pupil for staff development activities.
- Co-curricular staffing and supplies – Secondary schools receive co-curricular staffing and supply allocations to support their co-curricular programs. Co-curricular staffing and supply allocations for 2025-26 school year increased by 2.0% for supplies and 2.0% for staffing fixed costs, respectively. The staffing increases include new parameters approved by the School Board and an increase in statutory benefits, such as TRA contributions.
- Compensatory Education Allocations – 2025-26 allocations are based on estimates prepared by the Minnesota Department of Education. These estimates are based on the district's actual enrollment and actual free and reduced-price lunch counts on October 1, 2024. The district holds back some compensatory funds for district-wide initiatives.
- Targeted assistance (basic skills) per pupil allocations for grades K-8 remain at the 2012-13 level: $40.50 per pupil unit for non-Title I elementary and middle schools and $20.25 for Title I elementary schools.
- Learning and Development Program – School districts are required to reserve a portion of the general education formula revenue to reduce and maintain class size in elementary grades, with first priority on kindergarten, first-, and second-grade class sizes. The allocations for each school were based on actual October 1, 2025 enrollment counts.
- Administrative and support department non-salary budgets were determined by each department head based on parameters established by the School Board and reviewed and approved by the Superintendent or the Director of Finance and Operations. For 2025-26, the inflationary adjustment for non-salary budgets is 2.0% except for budget items, such as heating fuel and electricity, which are based on recent trends and industry direction.

Revenues

- Estimates are prepared by the finance department based on state statutes, using actual October 1, 2025 enrollment. The district receives $7,481 per pupil allowance during the 2025-26 school year, which reflects a 2.7% increase over 2024-25 per pupil allowance ($7,281). The amount set aside for pupil transportation for the current school year is $348.61, or 4.66% of the formula allowance.

DESCRIPTION OF FUNDS

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

Governmental Funds

- **General Fund** – Used to account for all financial resources except those required to be accounted for in another fund. The district maintains five sub-accounts within the general fund: Operating, Transportation, Capital, Quality Compensation, and Special Education. Beginning with the 2019-20 school year, student activity accounts are reported in a restricted area of the general fund, as required by MDE and the GASB #84 statement.
- **Building Construction Fund** - Used to account for financial resources for the acquisition or construction of major capital facilities authorized by bond issue or capital project levies.
- **Debt Service Fund** – Used to account for the accumulation of resources for, and payment of, general obligation long-term debt principal, interest and related costs. The district maintains a separate Other Post-Employment Benefits (OPEB) account within the debt service fund to account for OPEB-related debt activity. All other debt service is recorded in the general debt service account.
- **Nutrition Services Special Revenue Fund** – Used to account for the district's child nutrition program.
- **Community Service Special Revenue Fund** – Used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services.

Proprietary Funds

- **Internal Service Funds** – Internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The district has established three internal service funds: severance benefits, self-insured dental, and self-insured health. Beginning in 2018-19, the district has transitioned to an Irrevocable OPEB Trust, which is housed in the fiduciary funds below.

Fiduciary Funds

- **Trust Funds** – The district maintains an employee benefit trust fund used to administer resources received and held by the district as the trustee for employees participating in the district's flexible benefit plan (Internal Revenue Code § 125 Cafeteria Plan). The district also will maintain an OPEB Irrevocable Trust fund as mentioned above.

FISCAL SUMMARY

The following is a summary listing of the budget for each of the fund groups contained in the 2025-26 Final Budget:

Fund	Fund Balance 7/1/2025	2025-25 Revenues	2025-26 Expenditures	Projected Fund Balance 6/30/2026
General Fund	118,593,709	526,316,750	535,976,833	108,933,626
Special Revenue Funds	16,331,103	35,785,391	39,474,409	12,642,085
Building Construction Fund	215,775,519	10,861,133	206,003,773	20,632,879
Debt Service Funds	9,258,596	35,785,291	35,203,400	9,840,487
Internal Service Funds	10,040,548	90,888,459	86,561,783	14,367,224
Fiduciary Funds	65,529,246	6,500,000	3,500,000	68,529,246
Totals	**435,528,721**	**706,137,024**	**906,720,198**	**234,945,547**

The following table is a fund balance summary of the categories within the general fund for the 2025-26 Final Budget:

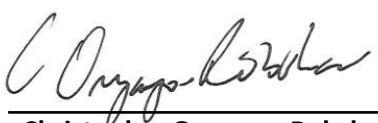
Fund	Fund Balance 7/1/2025	2025-26 Revenue	2025-26 Expenditures	Projected Fund Balance 6/30/2026
General Fund				
Unrestricted - Unassigned	76,238,977	474,373,310	481,991,800	68,620,487
Operating Capital	6,988,044	12,914,202	14,498,412	5,403,834
Capital Projects Levy	7,069,601	9,692,497	10,208,272	6,553,826
LTFM	2,705,813	12,731,690	12,045,002	3,392,501
Medical Assistance	1,097,164	1,500,000	2,420,692	176,472
Student Activity Accounts	328,406	350,541	350,541	328,406
Literacy Incentive Aid	2,674,049	1,400,000	1,041,009	3,033,040
School Library Aid	-	320,663	320,663	-
Student Support Personnel	498,469	938,260	583,891	852,838
Q Comp	-	7,454,058	7,454,058	-
Read Act - Literacy Aid	-	-	-	-
Read Act - Teacher Comp	420,964	-	420,964	-
Indian Education	-	303,000	303,000	-
English Language Development	-	3,249,295	3,249,295	-
Safe Schools Levy	-	1,089,234	1,089,234	-
Site Carry-over	14,621,101	-	-	14,621,101
Negative Budget Assigned FB	4,753,029	-	-	4,753,029
Non-Spendable	1,198,093	-	-	1,198,093
Total General Fund	**118,593,709**	**526,316,750**	**535,976,833**	**108,933,626**

NOTE: Both tables above include a budgeted transfer from the general fund to the community service fund of $197,260.

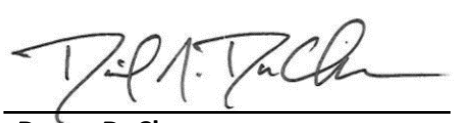
ACKNOWLEDGEMENTS

This budget document, in conjunction with the preliminary budget document, requires many hours of preparation, deliberation and review by the School Board, Budget Advisory Council members, Superintendent, budget managers and members of the finance department. Many thanks go to all involved for their efforts in preparing these important budget documents.

Respectfully,



Christopher Onyango-Robshaw
Director of Finance and Operations



Danny DuChene
Coordinator of Finance



Kim Woods
Manager of Financial Systems, Reporting and Compliance

Community Budget Guide

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

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



Akway T.-ALC-12th Gr.



Mariam E.-EVHS-9th Gr.



Remy M.-AVHS-11th Gr.



Pierce R.-EVHS-12th Gr.



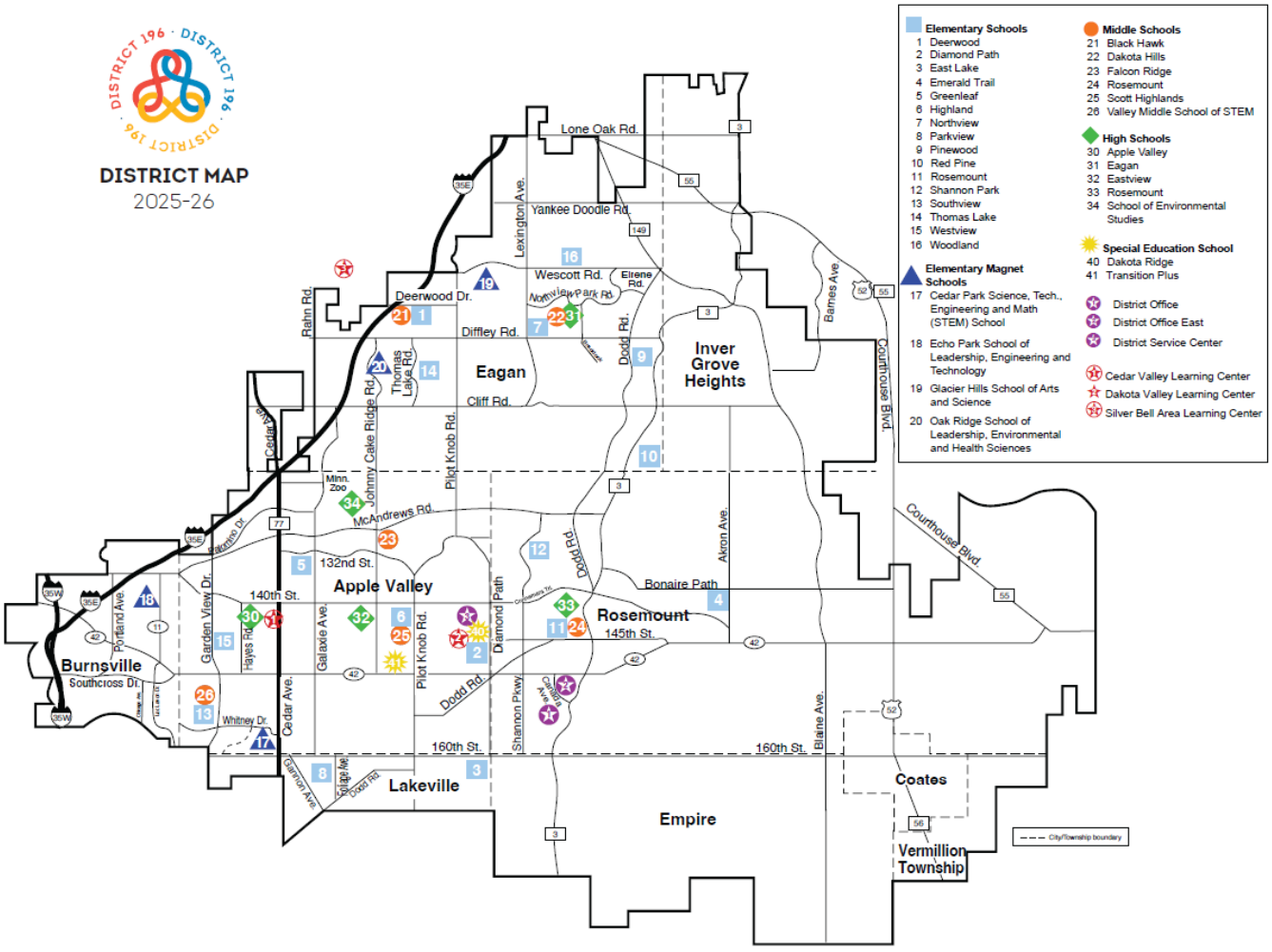
Pennelope G.-EVHS-12th Gr.



Gabe H.-AVHS-12th Gr.

District 196 is a public school district in Dakota County, Minnesota, serving approximately 29,000 students in early childhood programs through grade 12, as well as young adults ages 18-22 in the Transitions Plus program for individuals with disabilities. The largely suburban district covers 110 square miles and includes all or parts of the cities of Rosemount, Apple Valley, Eagan, Burnsville, Coates, Empire, Inver Grove Heights and Lakeville, and the township of Vermillion. Total district population is approximately 167,000.

District 196 operates 39 facilities, including 20 elementary schools, six middle schools, four comprehensive high schools, an optional high school for grades 11-12, an alternative high school, a school for students with special needs, and three learning centers. The district also maintains three additional facilities for support staff and operations.



District 196 by the Numbers

88%

Graduation Rate
after four years of High School.*

5,624

Students
completed at least one Career and Technical Education course in 2024-25.

20.9

Avg. ACT Score in 2025
0.3 points higher than the Minnesota average, 1.5 points higher than the national average.

227

Vehicles in District Fleet
used to transport more than 23,000 students over 2.9 million miles annually .

28

Students received National Merit recognition in 2025
including 11 semifinalists and 17 commendations.

976

AP Scholar Students
earned a score of three or higher on three or more AP exams over the past three years.

23

Years in a Row - District 196 has earned the Certificate of Excellence in Financial Reporting from the Association of School Business Officials (ASBO).

4.6M

Meals served at 31 sites each year by approximately 225 nutrition services department employees.

5

Years in a row District 196 was named to the list of best employers in the State of Minnesota by *Forbes Magazine.*

9

Individual State Titles
won by District 196 students in swim and dive, speech, and wrestling during the 2024-25 school year.

8

State Championships
won in adapted softball, Mock Trial, Dance, Debate, Marching Band and Chess.

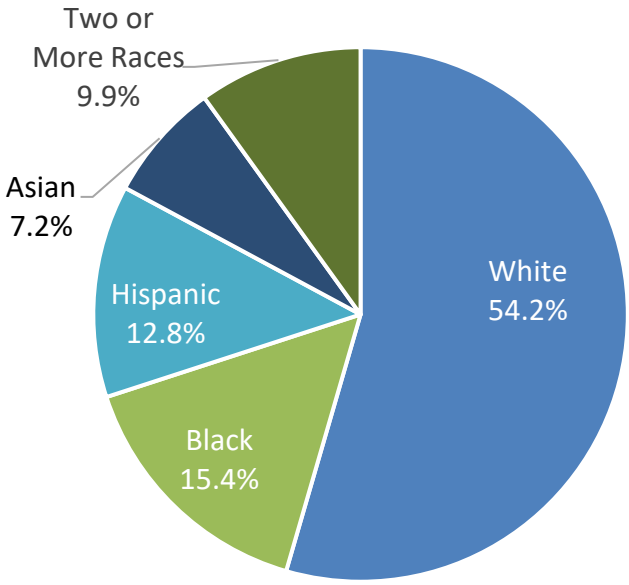
11

Years in a Row
District 196 has earned the Meritorious Budget Award from the Association of School Business Officials (ASBO).

*District-calculated rate. MDE official rate released in May 2026.

Student Enrollment and Demographics

Student Race/Ethnicity

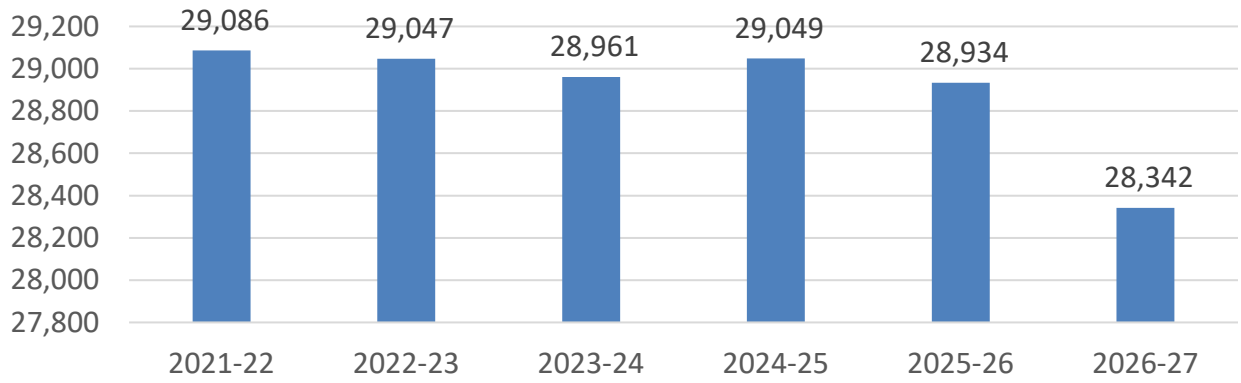


0.11% - Pacific Islander, 0.38% - American Indian

Total Students: 28,934

- 3rd largest public school district in Minnesota
- Grades K-5: 11,441 (39.5%)
- Grades 6-8: 6,524 (22.5%)
- Grades 9-12: 8,962 (31.0%)
- Center-based Special Education: 1,408 (4.9%)
- Early Childhood Special Education: 599 (2.1%)
- Adult Basic Education: 32 (0.11%)

Enrollment History and Projections



2,565

English Learners (EL)
- 8.9% of all students
- Over 100 languages spoken by District 196 families

5,482

Special Education
18.9% of all students qualify for special education services

25.6%

Educational Benefits
Students who qualified for educational benefits in 2024-25

8

District 196 Schools
receive Federal Title I funds to improve the educational achievement of students from low-income families

Achievement

District 196 students have a long-standing tradition of outstanding achievement both in and out of the classroom. Our students earn numerous state and national awards in a wide range of curricular and co-curricular competitions, receive scholarships to colleges and universities across the country, and secure appointments to the United States military academies.

Our students also consistently perform well above the state average on state and national assessments and graduate at a high rate. The Minnesota Comprehensive Assessments (MCA) and the Minnesota Test of Academic Skills (MTAS) are administered annually to all students statewide in grades 3–8 (reading and math), grade 10 (reading), and grade 11 (math). Students are also assessed in science in grades 5, 8, and once in high school.

The Minnesota Academic Standards in Science were revised in 2019 and fully implemented in the 2024–25 school year. The Science MCA-IV and Alternate MCA (formerly MCA-III/MTAS), aligned to the revised standards, were first administered in spring 2025. Due to changes in both the standards and the assessments, results from the Science MCA-IV and Alternate MCA are **not comparable** to those from the previous Science MCA-III and MTAS.

These assessments are designed to measure district and student progress in teaching and learning the Minnesota Academic Standards, which are required for graduation. Students who meet or exceed the standards are considered proficient in the subject areas.

2024-25 Math - Percentage of Students Proficient

Grade	3	4	5	6	7	8	11
District 196	**59.2%**	**63.6%**	**49.7%**	**48.7%**	**49.6%**	**51.3%**	**51.7%**
Statewide	57.8%	55.4%	42.8%	40.3%	40.8%	41.7%	34.9%
Difference	1.4%	8.2%	6.9%	8.4%	8.8%	9.6%	16.8%

2024-25 Reading - Percentage of Students Proficient

Grade	3	4	5	6	7	8	10
District 196	**52.4%**	**54.1%**	**65.3%**	**61.5%**	**51.8%**	**51.1%**	**60.6%**
Statewide	45.9%	46.1%	57.0%	54.1%	46.1%	45.7%	51.1%
Difference	6.5%	8.0%	8.3%	7.4%	5.7%	5.4%	9.5%

2024-25 Science - Percentage of Students Proficient

Grade	5	8	HS
District 196	**31.10%**	**21.80%**	**53.00%**
Statewide	26.50%	16.66%	36.59%
Difference	4.60%	5.14%	16.41%

District 196 high school students scored well above state and national composite scores on the American College Test (ACT) entrance exam during the 2024-25 school year. The ACT average composite score for the 2024-25 school year was 20.9. The district average was 0.3 points higher than the Minnesota average of 20.6 and 1.5 points higher than the national average of 19.4

ACT Average Composite Scores

	2021	2022	2023	2024	2025
District 196	**22.9**	**21.5**	**21.3**	**21.4**	**20.9**
Minnesota	21.6	21.0	20.8	20.7	20.6
National	20.3	19.8	20.5	19.5	19.4

District 196 outperforms Minnesota the four-year graduation rate. Official state-published rates are shown in the table below. Rates for 2024-25 will be published in May 2026.

4-Year High School Graduation Rates

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
District 196	**91.80%**	**89.90%**	**90.50%**	**91.20%**	**88.80%**	**88.50%**	**88.50%**	**88.70%**	**88.10%**	**N/A**
Minnesota	82.20%	82.70%	83.20%	83.70%	83.80%	83.30%	83.60%	83.30%	84.20%	N/A

School Board and District Cabinet

What the Board Does
- Oversees district policy, budget, and operations
- Ensures public funds are used responsibly
- Approves the annual budget and local levy
- Supports high-quality instruction and safe facilities

Who Serves on the Board
- Seven members elected at large
- Serve four-year terms in odd-numbered years

When the Board Meets
- Regular meetings held on the second Monday each month plus fourth Mondays in September and June
- Additional workshops and public hearings as needed

Community Involvement
- Meetings are open to the public
- Residents are encouraged to attend and share input

Leadership
- The Superintendent, appointed by the Board, manages daily operations and serves as the district's chief executive officer



Cory Johnson
Chairperson
Term Ends 1/3/2028



Anna Williams
Vice Chairperson
Term Ends 1/3/2028



Sakawdin Mohamed
Clerk
Term Ends 1/7/2030



Leah Gardner
Treasurer
Term Ends 1/7/2030



Robin Cerio
Director
Term Ends 1/7/2030



Catherine Diamond
Director
Term Ends 1/3/2028



Jackie Magnuson
Director
Term Ends 1/3/2028



Michael Bolsoni
Superintendent

The Superintendent's Cabinet provides districtwide leadership to ensure that programs, services, and operations run smoothly and align with School Board policies and goals.



Khia Bruse
Director of Community Education



Jill Coyle
General Counsel



Janet Fimmen
Director of Special Education



Eric Hansen
Director of Secondary Education



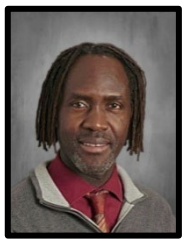
Rachel Hughes
Director of Instruction and Achievement



Virgil Jones
Director of Equity and Inclusion



Joel Milteer
Director of Human Resources



Christopher Onyango-Robshaw
Director of Finance and Operations



Jeremy Sorenson
Director of Elementary Education



Janet Swiecichowski
Director of Communications

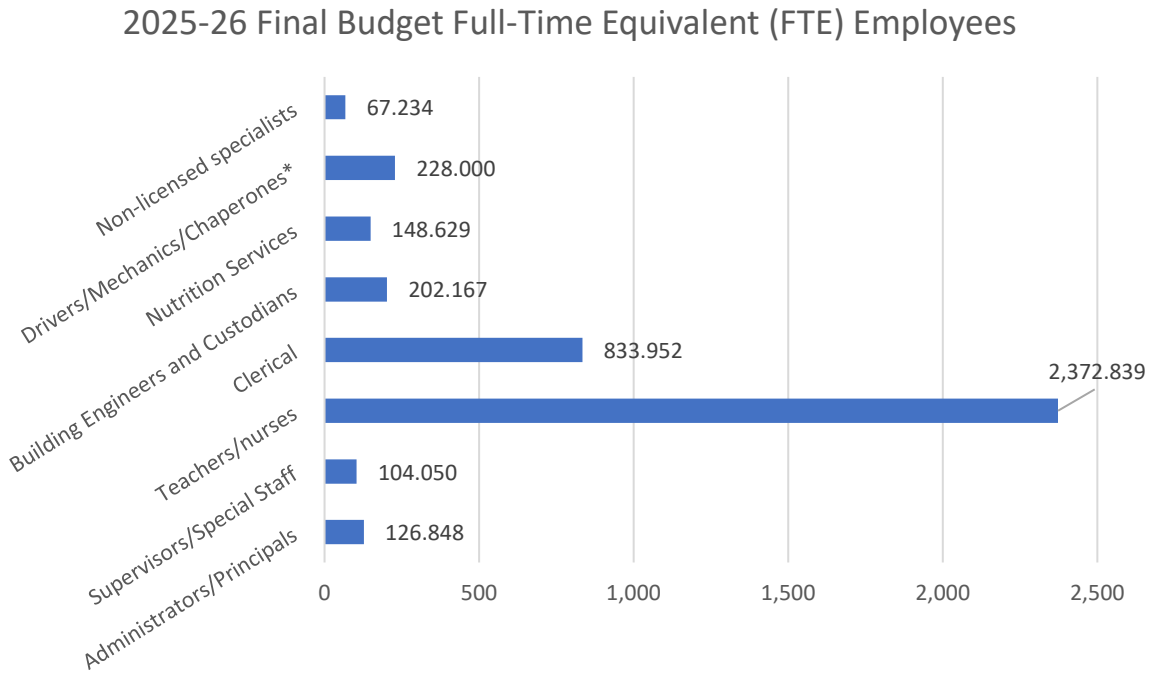
District Employees

The district employs approximately 4,400 staff filling over 4,000 full-time equivalent (FTE) positions, a majority of which are teachers and classified staff who provide instructional support in the classroom. The chart to the right shows the ethnicity percentage of FTE staff employed by the district.

The majority of district employees are organized under one of the district's nine collective bargaining agreements (CBAs). The CBAs currently in effect are: teachers, principals, secretarial and clerical, building engineers, custodial, cultural family advocates, nutrition services, bus drivers, and vehicle technicians.

The remaining employees, primarily district office directors, coordinators and administrators, work under special staff contracts, which are not collectively bargained.

Staff Race	%
American Indian	0.85%
Asian	3.44%
Black	3.44%
Two or More Races	1.96%
Pacific Islander	0.02%
White	90.18%



* Transportation FTEs estimated; includes budgeted FTE's and does not reflect actual FTEs

79% **Teaching Staff** Employed by District 196 for at least **3** years

66% **Teaching Staff** Employed by District 196 for at least **5** years

47% **Teaching Staff** Employed by District 196 for at least **10** years

34% **Teaching Staff** Employed by District 196 for at least **15** years

85% **Licensed Teachers** have earned an advanced degree (Masters or higher)

** Staffing demographics, ethnicity and tenure data provided by the District 196 Human Resources Department

District Strategic Roadmap

MISSION

OUR CORE PURPOSE WITH DISTINCTION

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

VISION

WHAT WE INTEND TO CREATE

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

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

CORE VALUES

DRIVERS OF OUR WORDS AND ACTIONS

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

STRATEGIC PRIORITIES

FOCUS OF OUR CONTINUOUS IMPROVEMENT

Well-being • Increasing capacities, skills, structures and experiences in social-emotional wellbeing.

Achievement • Strengthening and aligning curriculum and instructional practices across all classrooms to improve student outcomes and staff efficacy.

Equity • Supporting equity as a core competency through practices, structures, beliefs, resources and staffing.

Resources • Providing staffing, facilities, technology and equipment needed to support a safe, sustainable and dynamic learning environment for all students.

Our Budget

The preliminary budget adopted by the School Board each June is the official authorization for expenditures for the upcoming school year, which begins July 1. This budget plan guides staff in how funds are spent toward instructional programs for students. The budget is developed by the superintendent and administration with input from the district's citizen-led Budget Advisory Council and in accordance with School Board-approved budget and staffing guidelines. The School Board Budget Advisory Council reviews the proposed budget. If necessary, revisions are incorporated into the proposed budget for School Board review. The School Board is required by state law to adopt the preliminary budget by July 1 each year.

2025-26 Final Budget Expenses by Fund

Fund	Budgeted Expenses		% of Budget
General Fund	$	535,976,833	59.1%
Internal Service Funds	$	86,561,783	9.5%
Debt Service Fund	$	35,203,400	3.9%
Nutrition Services Fund	$	28,027,705	3.1%
Community Service Fund	$	11,446,704	1.3%
Fiduciary Fund	$	3,500,000	0.4%
Building Construction Fund	$	206,003,773	22.7%
Totals	**$**	**906,720,198**	**100.00%**

School district budgeting is a continuous five-step process

Each step outlined below requires school board approval and is open for public inspection and comment. Since the process spans multiple school and calendar years, the district can be in multiple phases of the process at any given time.

1) **Property Tax Levy** – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE) by mid-July. MDE calculates the maximum levy amount based on current legislation. This levy is certified by the School Board prior to the end of the calendar year.

2) **Preliminary Budget** – This process includes the completion of long-range enrollment projections, updating the five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions. Preliminary budgets must be approved by the School Board prior to July 1.

3) **Final Budget** – Each fall, the finance department prepares the final budget which incorporates actual October 1 enrollment and changes in school finance law. The School Board approves the final budget in December or January.

4) **Budget Adjustments** – In the spring, the School Board may approve budget adjustments to account primarily for grant dollars the district may have received during the year. These adjustments allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the following year.

5) **Annual Financial Audit and Comprehensive Annual Financial Report** – The final step in the budgeting process is closing the books and preparing the financial statements for the year. During this period, the district undergoes an independent audit as required by state law. The School Board typically reviews the audited comprehensive annual financial report in October or November.

Budget Funds

General Fund

2025-26 Budgeted Amount: $535,976,833 (59.1%)

General Account
Budgeted amount: $355,904,342
This is the district's main operating budget. This account pays for instructional programs, daily operations of schools, general functions of the district and long-term facility maintenance expenditures. More in-depth information on this account is provided in the following pages of this publication.

Special Education Account
Budgeted amount: $113,518,730
This account is used to record all financial activities associated with providing special education services to students with special needs.

Quality Compensation Account
Budgeted amount: $7,925,954
The Quality Compensation for Teachers (Q Comp) Program was approved by the Minnesota Legislature in 2005. This program is designed to advance the teaching profession by providing structured professional development and evaluation and an alternative pay schedule that compensates teachers based on performance, not just seniority. The district was first approved to participate in this program in 2007-08. The district uses this account to track revenues and expenditures associated with providing additional compensation to licensed teachers and nurses.

Pupil Transportation Account
Budgeted amount: $31,733,851
This account is used to record and report all pupil transportation activities including transportation of students with special needs and students who attend non-public schools.

Capital Expenditure Account
Budgeted amount: $26,543,414
This account is used to record all financial activities related to major building maintenance projects, capital equipment and technology equipment purchases, instructional facilities lease payments, curriculum and media resource materials.

Student Activities Account
Budgeted amount: $350,542
The student activity account is used to track all activity for school extra-curricular student activities. The 2019-20 fiscal year is the first fiscal year in which MDE required student activity accounts to operate under school board control.

Nutrition Services Fund

Budgeted amount: $28,027,705 (3.1%)

This fund is used to record financial activities of the district's nutrition services program. Services include activities for the purpose of preparation and service of milk, meals and snacks in connection with school and community service activities.

Community Service Fund

Budgeted amount: $11,446,704 (1.3%)

This fund is comprised of five components, each with its own fund balance. The five components are community service, community education, early childhood family education, school readiness, and adult basic education. The Community Service department serves community stakeholders prior to entering regular schools in kindergarten and after exiting the twelfth grade.

Building Construction Fund

Budgeted amount: $206,003,773 (22.7%)

When voters approve a building construction or facilities renovation bond, the district sells bonds to pay for the work. This fund receives the money from the sale of the bonds and pays for the land purchases, construction of new schools, renovations of existing schools and other costs directly associated with the voter-approved bond.

Debt Service Funds

Budgeted amount: $35,203,400 (3.9%)

When the district sells bonds to finance voter-approved construction of new facilities or major renovation of existing facilities and funding for other post employment benefits, the district also receives authority to levy a direct general tax upon the property of the district for the repayment of principal and interest on the bonds as due.

Fiduciary Fund

Budgeted amount: $3,500,000 (0.4%)

This fund is used to record revenues and expenditures for trust agreements where the School Board has accepted the responsibility to serve as trustee, including the irrevocable OPEB trust. The property in the trust agreement typically comes to the district by gift.

Internal Service Funds

Budgeted amount: $86,561,783 (9.5%)

Internal service funds are used to account for the financing of goods or services provided by one department to another within the school district. The district maintains three internal service funds to report severance, self-insured health plan and self-insured dental plan.

General Fund

The majority of general fund expenditures are for student instruction and support services. The general fund is the district's main operating budget and the fund for which the School Board has the most discretion.

The 2025-26 general fund budget was developed to support the district mission of *educating, developing, and inspiring our students for lifelong success.*

2025-26 General Fund Expenditures

Total = $535,976,833

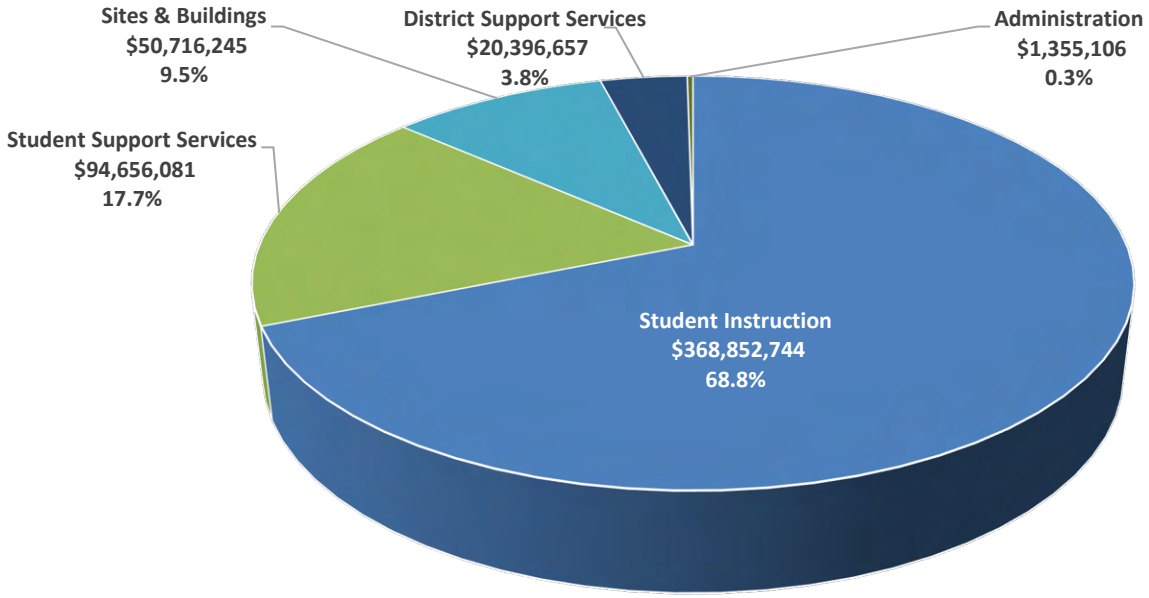
Student Instruction: $368,852,744 (68.8%)
Includes costs associated with the teaching of students, the interaction between teachers and students in the classroom and co-curricular activities at the kindergarten, elementary and secondary levels. It also includes services for alternative education, special education, English Learner and other compensatory instructional programs.

Student Support Services: $94,656,081 (17.7%)
Includes all costs associated with operating a school, including student transportation, school office, assessment and testing, guidance, counseling, nursing services and instructional administration. Instructional administration includes the directors of elementary and secondary education, and teaching and learning. It also includes the costs of their immediate offices, including those individuals in direct support of the administrator.

Sites and Buildings: $50,716,245 (9.5%)
Includes all costs for the acquisition, operation, maintenance, repair and remodeling of all facilities and grounds of the school district. It also includes salary and benefits of the district's building chiefs, custodial staff, groundskeepers, maintenance specialists. Utilities are included as well.

District Support Services: $20,396,657 (3.8%)
Includes expenses for services provided centrally by the district, such as human resources, business services, communication, purchasing, mail processing, technology support and legal services, and insurance costs.

Administration: $1,355,106 (0.3%)
Includes the costs for general district and site administration. General district administration includes the School Board and the Superintendent, in support of school and other district administrators



General Fund Expenditures by Program

Student Instruction **$368,852,744** **68.8%**	Elementary Instruction	$ 82,346,039
	Middle and High School Instruction	$ 127,452,158
	Co-curricular and Extra Curricular Activities	$ 10,350,612
	Talent Development Program	$ 2,016,742
	English Language Learners	$ 11,913,782
	Title Programs	$ 6,023,392
	Career and Technical Programs	$ 6,611,455
	Special Education	$ 114,212,408
	Library/Media Center	$ 4,710,100
	Instruction-Related Technology	$ 3,216,056
Student Support Services **$94,656,081** **17.7%**	Elementary School Administration	$ 7,631,702
	Middle School Administration	$ 4,210,612
	High School Administration	$ 3,127,922
	Instructional Administration	$ 15,271,733
	Curriculum Development	$ 7,095,274
	Guidance and Counseling Services	$ 6,264,580
	Health Services	$ 4,180,076
	Other Student Support (Attendance & Social Work Services)	$ 7,008,519
	Staff Development	$ 6,934,219
	Student Transportation	$ 32,931,444
Sites and Buildings **$50,716,245** **9.5%**	Capital Expenditures	$ 9,115,541
	Long-Term Facilities Maintenance	$ 12,045,002
	Operations and Maintenance	$ 27,405,065
	Property and Other Insurance	$ 2,150,637
District Support Services **$20,396,657** **3.8%**	Business Services - Finance	$ 2,509,917
	Business Services - Purchasing and Receiving	$ 1,800,441
	Human Resources	$ 6,374,167
	Graphics and Mail Processing	$ 349,178
	Census/Student Information	$ 361,983
	Communication	$ 1,351,500
	Legal Services	$ 654,714
	Technology Support	$ 6,994,757
	Retirement of non-bonded Debt	$ -
Administration **$1,355,106**	Office of Superintendent	$ 737,064
	School Board	$ 618,042
Total General Fund		**$ 535,976,833**

General Fund by Category

The categories of general fund expenditure are salaries, benefits, purchased services, supplies and materials, capital and other expenditures. As shown in the graph below, 82.0 % of the general fund budget pays for employees (salaries and benefits), and the majority of employees are teachers and instructional staff who work directly with students in the classroom.

2025-26 General Fund Expenditures

Total = $ 535,976,833

Salaries: $316,947,543 (59.1%)
Includes salaries for district administrators, principals, teachers, secretarial and clerical employees, building chiefs, custodians, transportation, nutrition services and other staff.

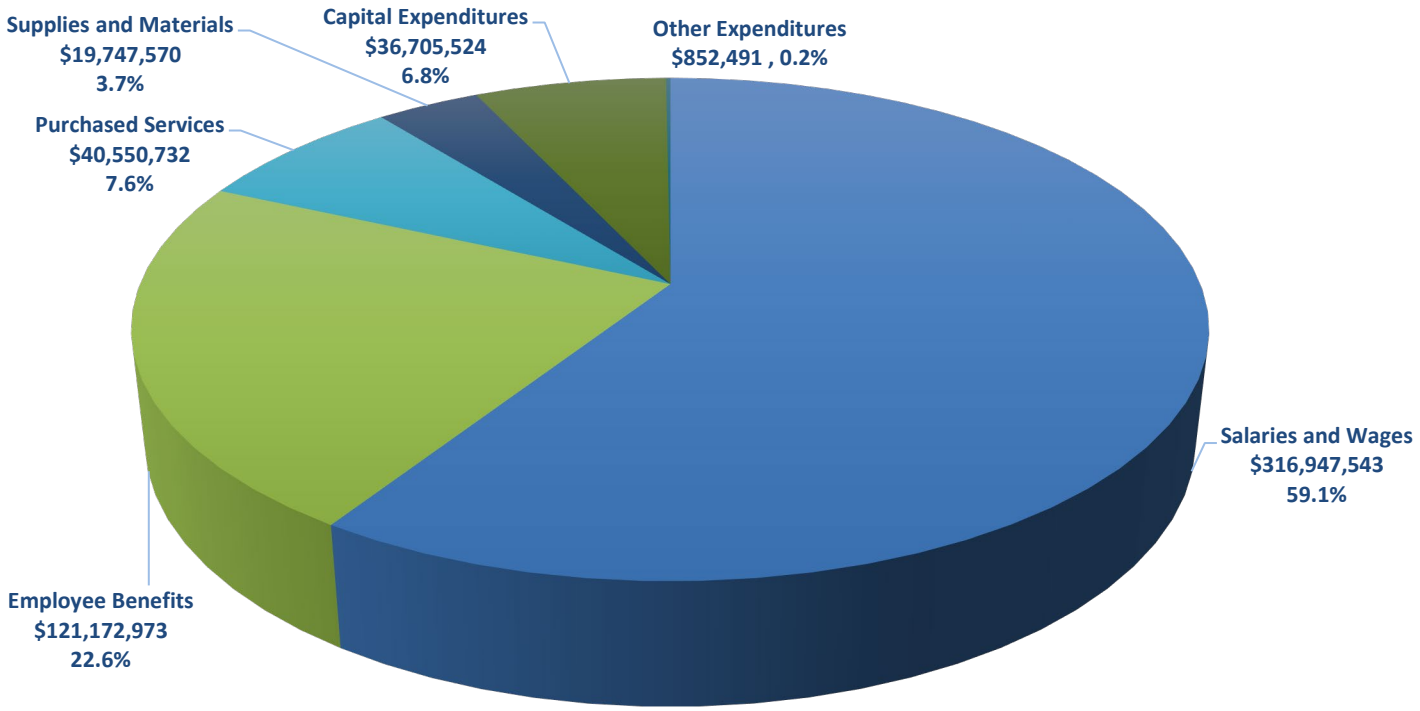
Benefits: $121,172,973 (22.6%)
Includes the district's contribution for employee retirement (FICA/Medicare, TRA and PERA), health, dental and life insurance premiums, and tax-shelter annuities for eligible employees.

Purchased Services: $40,550,732 (7.6%)
Includes utilities, legal services, contracted work and other services that must be purchased from outside sources.

Supplies and Materials: $19,747,570 (3.7%)
Includes general supplies such as copier paper, instructional supplies for classrooms, textbooks and workbooks, standardized tests and media resources.

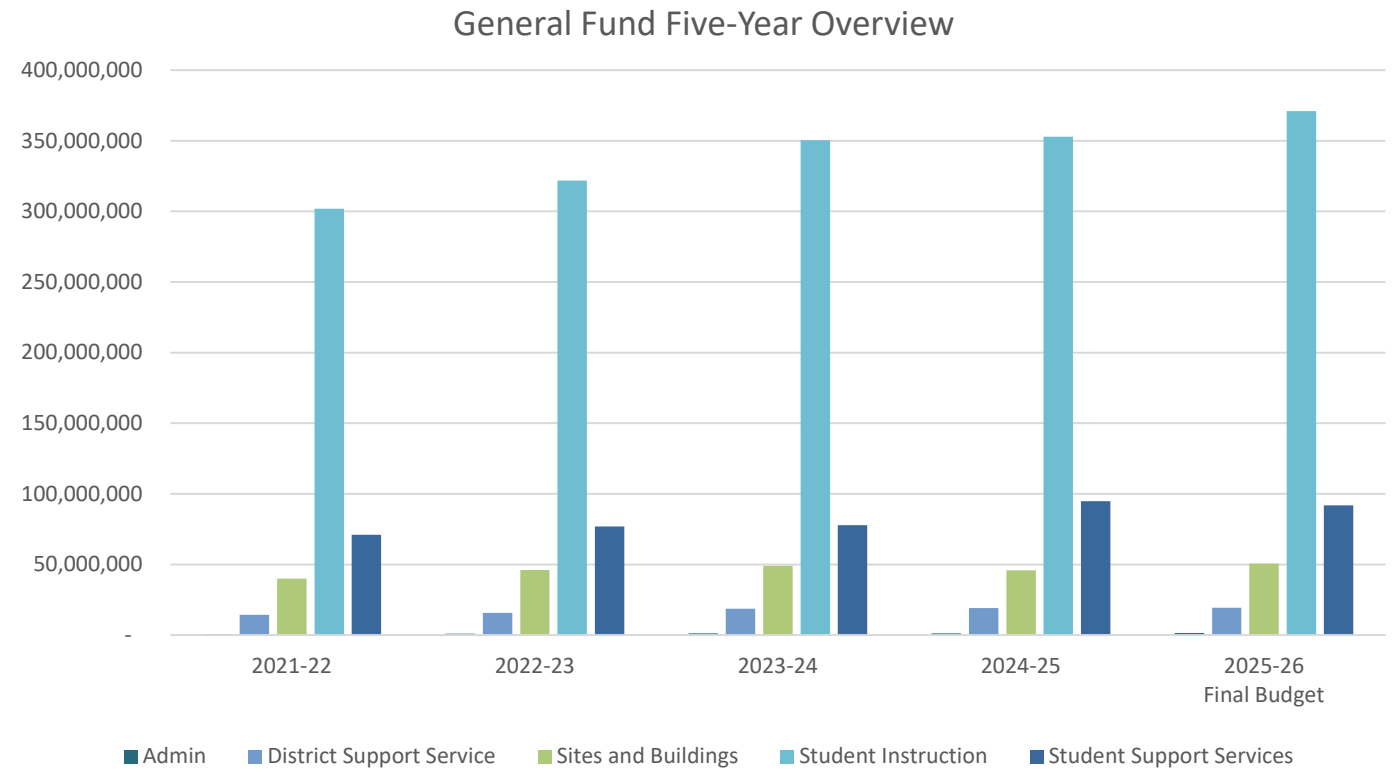
Capital Expenditures: $36,705,524 (6.8%)
Includes building repairs and site improvements, technology equipment such as computers for classrooms, printers, copiers, fax machines and school buses.

Other: $852,491 (0.2%)
Includes miscellaneous expenditures that are not categorized elsewhere such as membership dues for professional organizations, taxes, special assessments, debt services, permanent transfers to other funds, non-bonded debt service payments and indirect chargebacks.



General Fund History

The general fund is the district's main operating fund. The graph below shows that more than 85% of the district's general fund resources are used for student instruction and student support services. This percentage is consistent with the district mission of *educating, developing, and inspiring our students for lifelong success*. Some of the instructional programs are designed to help close the achievement gap include integration programs, elementary magnet schools, striving readers, Advancement Via Individual Determination (AVID) and Minnesota Multi-Tiered System of Supports (MnMTSS). Actual expenditures for district support services and administration for the past four school years remain relatively stable. This spending is consistent with the district's goal to focus resources on classroom instruction for students.

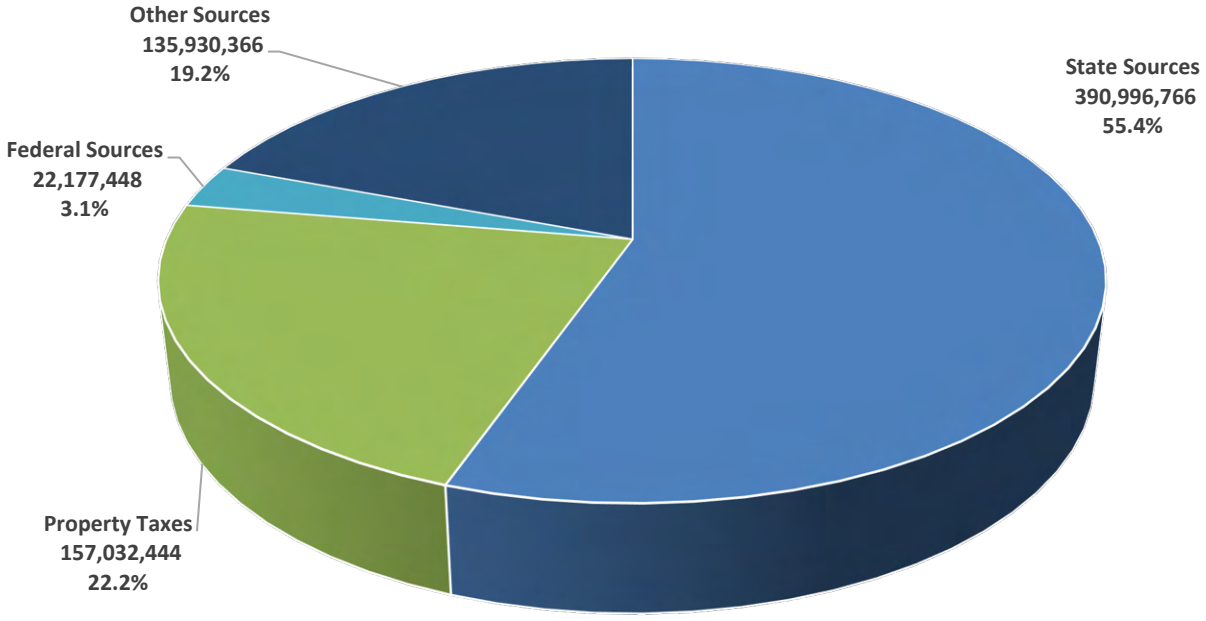


Fiscal Year	Admin	% of General Fund	District Support Service	% of General Fund	Sites and Buildings	% of General Fund	Student Instruction	% of General Fund	Student Support Services	% of General Fund	Total
2021-22	842,615	0.20%	14,413,966	3.37%	39,912,460	9.33%	301,860,279	70.53%	70,964,941	16.58%	427,994,261
2022-23	930,005	0.20%	15,778,493	3.42%	46,077,652	9.98%	321,921,029	69.76%	76,781,000	16.64%	461,488,179
2023-24	1,297,082	0.26%	18,566,008	3.73%	49,104,378	9.88%	350,328,236	70.47%	77,849,412	15.66%	497,145,116
2024-25	1,214,654	0.24%	19,208,560	3.74%	45,934,472	8.94%	352,877,945	68.64%	94,838,876	18.45%	514,074,507
2025-26 Final Budget	1,355,106	0.25%	20,396,657	3.81%	50,716,245	9.46%	368,852,744	68.82%	94,656,081	17.66%	535,976,833

Revenue Sources

The district receives revenue on a per-pupil basis from state aids and credits, property taxes, federal aids and other sources. State aids and property taxes make up nearly 80% of total district revenues, while federal aids and other sources account for 20% of revenues.

2025-26 Final Budget Revenue – All Funds
$706,137,024



State Aids and Credits: $390,996,766 (55.4%)
These funds include per-pupil basic general education aid, special education regular and excess cost aid, Basic Skills aid, including compensatory education aid, English Learners aid and Literacy Incentive aid; operating capital state aid for equipment and facilities maintenance, and aid for gifted and talented education. The Minnesota Legislature determines the level of funding provided by the state. The 2025-26 fiscal year began a new two-year school funding biennium.

Federal Aids: $22,177,448 (3.1%)
These funds include federal grants for Title programs such as Title I, which focuses on improving the achievement of educationally disadvantaged students, and aids to support special education services for students with special needs.

Property Taxes: $157,032,444 (22.2%)
These funds are local taxes the district collects from property owners. The Minnesota Legislature determines the maximum amount the district can levy each year. The district also has authority to seek additional property taxes (up to a maximum amount per pupil established by the Legislature) to support special programs or basic operations through a voter-approved levy referendum. In November 2019, district voters approved a single-ballot question to revoke the district's current levy and replace it with a new 10-year levy for $1,567 per pupil, an increase of $627 per pupil.

Other/Bond Proceeds (COP): $135,930,366 (19.2%)
These revenues include miscellaneous School Board-approved fees for co-curricular activities, student parking and admission to athletic and fine arts performances. It also includes interest income from the district's short-term investments, gifts to the district and permanent transfers from other funds. These funds also include the district's debt service for renovation and construction of turf fields at the four comprehensive high schools.

Property Taxes

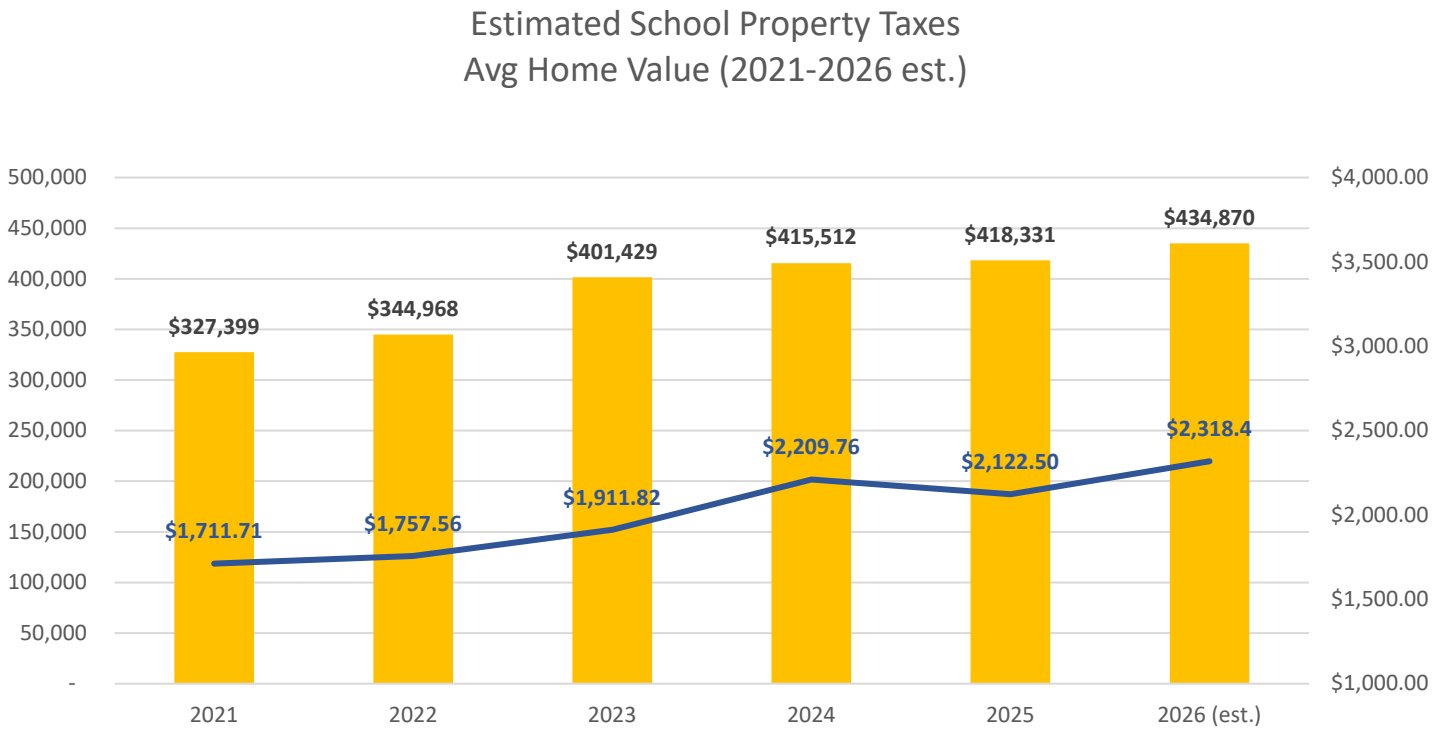
School district property tax levies are limited by state law. The Minnesota Department of Education computes the levy limitation for each school district based on current legislation and formulas. The school district certifies the levy to the county auditor, and the county distributes tax statements to individual property owners, collects tax revenues and submits payments to the school district.

Property taxes are determined by the taxable market value of the property (determined by the county assessor), class rate percentages set in law for each category of property (such as residential homestead, residential non-homestead, apartments, etc.) and state-paid property tax aids and credits. These state-paid property tax aids and credits reduce the actual amount of tax paid by property owners.

The two types of property tax levies are:
- **Voter-approved levies** – These include building bond and operating levy referendum questions approved by voters.
- **Levies resulting from School Board decisions** – Levy limitations are calculated by the Minnesota Department of Education based on current legislation and formulas. The School Board can approve levy amounts up to, but not exceeding, the limits established by the state. Examples include the safe schools levy, alternative facilities levy, health and safety levy, etc.

For 2025-26, the voter-approved levies for the district's general fund total $68.4 million before state aids and credits; levies based on School Board decisions total $50.5 million before state aids and credits.

The chart below shows the total school property tax for the average home value within the district from 2021-2026 (Est). Home values within the district have been increasing the last three years, consistent with statewide property value trends.



Budget FAQs and Contact Information

What is the district's average spending per student for instruction and how is it calculated?
While there is no universally agreed upon definition of what should be included in "instructional" spending, a reasonable approach is to divide the total general fund (operating) budget by the average daily membership in the district, which is close to, but not the same as, the total number of students in the district.

	$ 535,976,833	General Fund Expense Budget
/	28,483.16	Divided by est. end of year ADM
	$18,817	Avg. spend per student

What is an ending fund balance?
An ending fund balance is money remaining at the end of the school year. There are three main factors that impact the ending fund balance positively and negatively:

1. Schools and departments underspend their budgets. According to district practice, budgeted funds that are underspent by a school are carried over to that school's budget for next year, while budgeted funds that are underspent by a department are not carried over to that department's budget for next year.

2. Aid payments from the state may be less than anticipated based on economic conditions. The majority of district revenues come from the state of Minnesota. If the state experiences a revenue shortfall during the year, funding to school districts may be prorated, which results in a loss of revenues to the districts.

3. Budget assumptions may have changed. Two of the biggest assumptions used to build the school district's budget are the amount of state funding the district will receive and total student enrollment, as districts are funded based on the number of students enrolled. The district's preliminary budget must be developed by the administration and approved by the School Board before July 1 each year. Official enrollment for the year is not determined until October 1 each year, and in funding years (every other year) the state does not determine education funding levels until the legislative session concludes in the spring.

Why does the district need a fund balance reserve and what is it used for?
The fund balance is similar to a savings account, a reserve that can be used to cover unforeseen costs that could not be planned for when the budget was developed. Examples include proration or delay of state aid to the district, a major equipment failure or significant increase in energy or fuel prices. School Board policy requires the district to maintain a minimum fund balance equivalent to at least 5% of general fund expenditures for the year.

Does the district consider budget suggestions?
Yes. The district invites residents and employees to submit suggestions on ways to reduce costs and increase revenues in the district's budget. Budget reduction suggestion forms are available at all district schools and offices, at regularly scheduled School Board meetings and at district196.org/services/finance-and-operations. Suggestions should be addressed to the Director of Finance and Operations, District Office, 3455 153rd Street West, Rosemount, MN 55068. All submitted suggestions are reviewed by members of the district's citizen-led Budget Advisory Council.

More Information

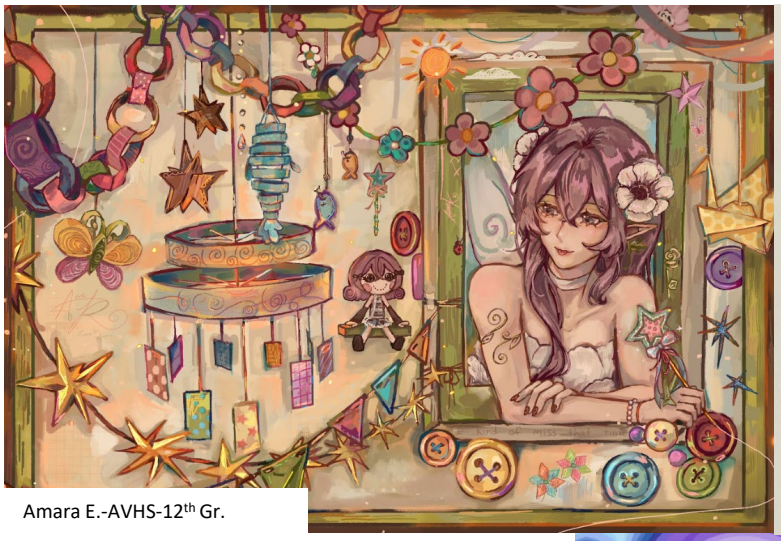
For questions about the school district budget, contact:

Christopher Onyango-Robshaw
Director of Finance and Operations
Christopher.Onyango-Robshaw@district196.org
651-423-7748

Danny DuChene
Coordinator of Finance
Daniel.DuChene@district196.org
651-423-7780

Historical budget and finance information can be found at district196.org/services/finance-and-operations. The page includes information on the entire budget process and timelines, an introduction to school finance, and printable budgets for the last nine years.

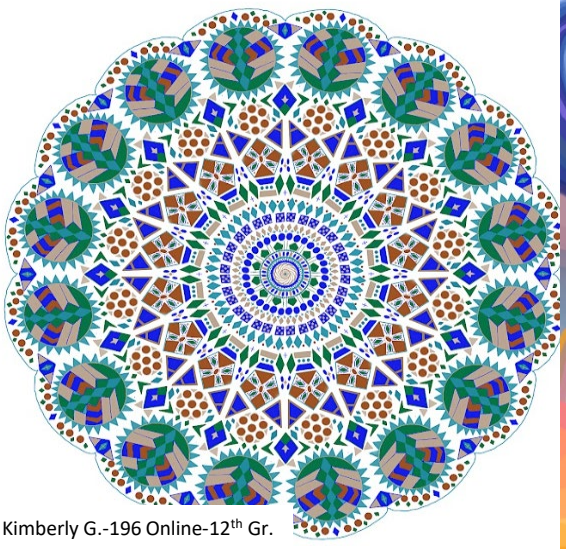
FINANCIAL SECTION



Amara E.-AVHS-12th Gr.



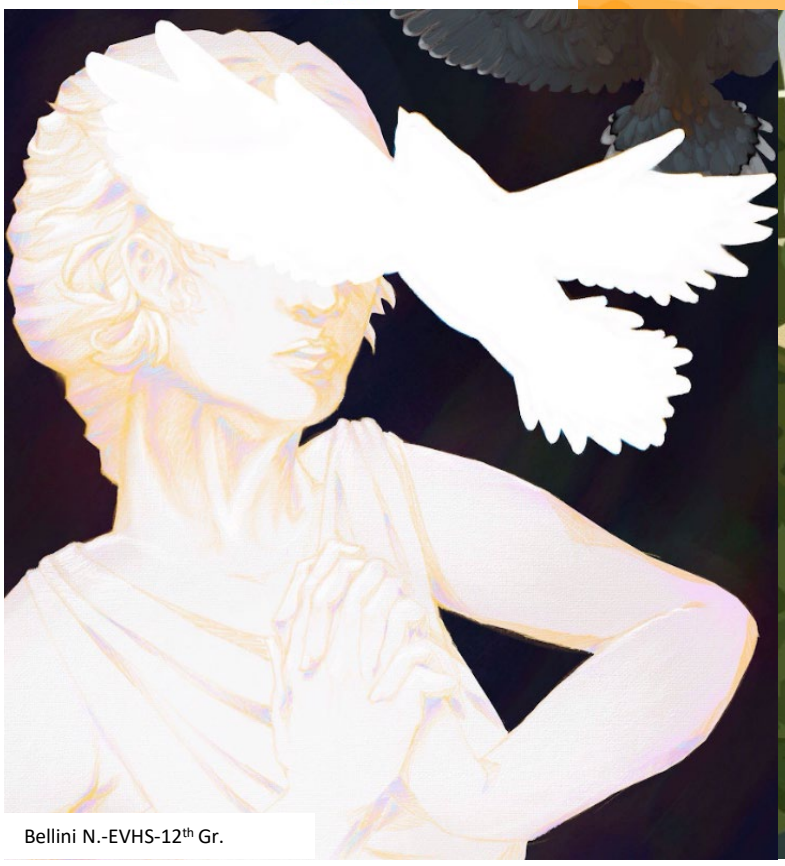
Mads G.-AVHS-11th Gr.



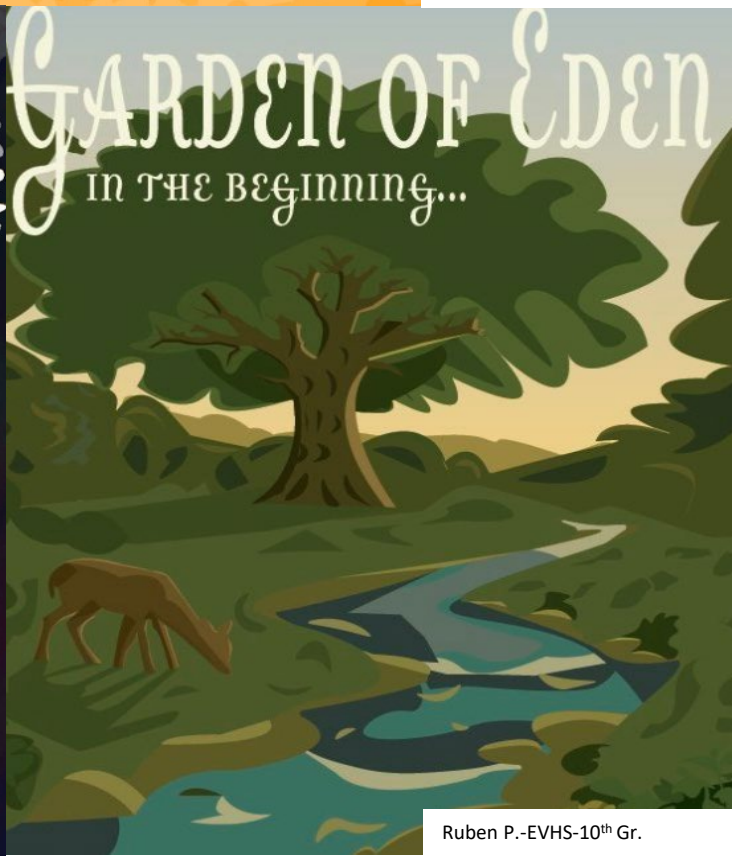
Kimberly G.-196 Online-12th Gr.



Cooper I.-EVHS-9th Gr.



Bellini N.-EVHS-12th Gr.



Ruben P.-EVHS-10th Gr.

Summary of Funds - All Funds

Fund	Audited Fund Balance 7/1/2025	2025-26 Revenues	2025-26 Expenditures	Fund Balance Transfer	Projected Fund Balance 6/30/2026
General Fund					
Operating	209,701,671	383,097,263	356,254,884	(197,260)	236,544,050
Transportation	(2,550,925)	29,145,394	31,733,851	-	(5,139,382)
Capital Expenditure	7,112,926	12,914,202	14,498,412	-	5,528,716
LTFM	2,705,813	12,731,690	12,045,002	-	3,392,501
Special Education	(95,201,431)	80,974,143	113,518,730	-	(127,746,018)
Quality Compensation	(3,174,345)	7,454,058	7,925,954	-	(3,646,241)
Total General Fund	118,593,709	526,316,750	535,976,833	197,260	108,933,626
Special Revenue Funds					
Food Service	11,539,544	24,201,707	28,027,705	-	7,713,546
Community Service	4,791,559	11,583,684	11,446,704	197,260	4,928,539
Total Special Revenue Funds	16,331,103	35,785,391	39,474,409	197,260	12,642,085
Building Construction Fund					
Series 2016A Bond	215,775,519	10,861,133	206,003,773	-	20,632,879
Total Building Construction Fund	215,775,519	10,861,133	206,003,773	-	20,632,879
Debt Service Funds					
Regular, excludes refunding	9,258,596	35,785,291	35,203,400	-	9,840,487
Total Debt Service Funds	9,258,596	35,785,291	35,203,400	-	9,840,487
Internal Service Funds					
GASB #16	2,812,743	1,200,000	699,999	-	3,312,744
Self-Insured Dental	367,036	490,000	480,000	-	377,036
Self-Insured Health	6,860,769	89,198,459	85,381,784	-	10,677,444
Total Internal Service Funds	10,040,548	90,888,459	86,561,783	-	14,367,224
Custodial & Fiduciary Funds					
OPEB Irrevocable Trust	65,529,246	6,500,000	3,500,000	-	68,529,246
Total Trust	65,529,246	6,500,000	3,500,000	-	68,529,246
Total All Funds	**435,528,721**	**706,137,024**	**906,720,198**	**394,520**	**234,945,547**

The table above includes a budgeted transfer from the general fund to the community service fund of $197,260.

Funds Overview

The table above is a summary of all district governmental funds, internal services funds and fiduciary funds. The governmental funds included are the general fund, special revenue funds that include nutrition services and community service, building construction fund, and the debt service funds that include regular and other post-employment benefits (OPEB) bonds.

This summary provides an overview of the financial information for all district funds. Detailed analysis of the individual funds follows this page.

General Fund - All Sub-Accounts

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
State Sources	313,020,074	351,667,493	370,633,454	377,387,973	375,020,222
Property Taxes	106,195,718	115,365,813	120,593,203	119,823,482	119,823,482
Federal Sources	21,457,129	17,638,833	10,244,029	10,547,966	11,719,616
Other Sources	17,588,099.88	21,341,647	18,874,482.34	20,095,721	19,753,430
Total revenue	458,261,021	506,013,786	520,345,168	527,855,142	526,316,750
Expenditures					
Salaries and wages	275,976,436	292,197,370	305,415,611	319,866,296	316,947,543
Employee benefits	100,812,832	109,824,492	114,658,709	127,327,971	121,172,973
Purchased services	38,936,181	41,476,377	44,412,577	35,699,937	40,550,732
Supplies and materials	23,271,512	14,736,383	19,832,226	17,714,468	19,747,570
Capital expenditures	22,198,972	34,647,006	27,793,700	31,217,516	36,705,524
Other expenditures	2,429,086	2,465,859	(475,059)	575,980	655,231
Debt service	-	-	-	-	-
Total expenditures	463,625,019	495,347,487	511,637,764	532,402,168	535,779,573
Revenue over expenditures	(5,363,998)	10,666,299	8,707,404	(4,547,026)	(9,462,823)
Other financing sources (uses)					
Capital lease	2,348,015	8,543,361	5,421,742	-	-
Certificates of participation	-	-	-	-	-
Other	783,650	877,201	731,001	-	-
Transfers in	-	-	-	-	-
Transfers (out)	(211,175)	(146,105)	(7,858,484)	(206,003)	(197,260)
Total other financing sources(uses)	2,920,490	9,274,458	(1,705,741)	(206,003)	(197,260)
Net change in fund balances	(2,443,508)	19,940,757	7,001,663	(4,753,029)	(9,660,083)
Fund balances					
Beginning of year	94,094,798	91,651,290	111,592,047	118,593,709	118,593,709
End of year	91,651,290	111,592,047	118,593,709	113,840,680	108,933,626

Fund Overview – The General Fund is the district's primary operating fund and accounts for the revenues and expenditures associated with providing public education to children. The schedule above presents a summary of General Fund activity, with revenues reported by source and expenditures reported by object.

The 2025–26 final General Fund revenue budget, including other financing sources, is $526.316 million, which is $1.538 million less than the preliminary estimate. The primary factors contributing to this decrease are:

1. A decrease of $2.367 million in state aids
2. A decrease of $0.342 million in other sources, partially offset by an increase of $1.171 million in federal sources

For the 2025–26 school year, state aids represent 71.3% of total General Fund revenues, and 22.8% will come from property taxes. Federal aids and other revenues—such as gifts, donations, and fees—account for the remaining 6.0%.

The 2025–26 final General Fund expenditure budget is $535.779 million, which is $3.377 million more than preliminary estimates. Key drivers of this increase include:

1. A net decrease of $9.073 million in budgets for salaries and employee benefits, reflecting new employment contracts for settled groups and updated estimates for groups with unsettled contracts at the time of budget development
2. An increase of $2.033 million in budgets for supplies and materials
3. An increase of $4.850 million in budgets for purchased services
4. An increase of $5.488 million in capital expenditure budgets
5. The addition of school carryover amounts, which are not included during the preliminary budget cycle but added in the final cycle for administrators to budget

For the 2025–26 school year, salaries and employee benefits represent 81.8% of the General Fund budget, 7.5% is allocated to purchased services, and the remaining 10.7% covers supplies and materials, capital expenditures, and other expenditures not included in the categories above.

General Fund - General Operating Account

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
State Sources	229,162,912	250,636,313	261,208,203	263,290,157	260,732,979
Property Taxes	87,855,199	94,608,587	100,951,929	99,314,876	99,314,876
Federal Sources	13,376,442	10,556,066	3,206,515	3,234,868	4,941,274
Other Sources	15,156,028	19,199,243	16,210,034	18,085,775	17,757,593
Total revenue	345,550,581	375,000,208	381,576,681	383,925,676	382,746,722
Expenditures					
Salaries and wages	197,168,606	207,633,382	215,077,870	222,872,693	219,149,027
Employee benefits	70,069,845	75,667,231	78,972,114	85,684,742	78,839,280
Purchased services	25,260,606	25,643,462	27,546,128	26,759,211	29,100,009
Supplies and materials	15,630,503	7,488,861	15,045,317	12,269,424	12,563,963
Capital expenditures	6,029,423	12,861,851	7,882,054	4,126,712	8,426,432
Other expenditures	2,312,058	2,384,999	(614,339)	236,130	494,631
Debt service	-	-	-	-	-
Total expenditures	316,471,042	331,679,785	343,909,143	351,948,912	348,573,342
Revenues over Expenditures	29,079,539	43,320,423	37,667,538	31,976,764	34,173,380
Other financing sources (uses)					
Capital lease	1,604,827	5,172,120	3,626,597	-	-
Certificates of participation	-	-	-	-	-
Other	877,201	640,186	865,086	-	-
Transfers in	-	-	-	-	-
Transfers (out)	(211,175)	(146,105)	(152,468)	(206,003)	(197,260)
Total other financing sources(uses)	2,270,853	5,666,201	4,339,215	(206,003)	(197,260)
Net change in Fund Balance	31,350,392	48,986,624	42,006,753	31,770,761	33,976,120

Revenue

The projected final 2025–26 general operating account revenue total is $382.746 million, representing a decrease of $1.178 million from the preliminary budget estimate. Several factors contributed to this net decrease; however, the primary drivers include:

1. A decrease of approximately $2.557 million in state sources, partially offset by an increase of $1.706 million in federal sources
2. A decrease of $0.328 million in other sources, including revised estimates for interest earnings, nutrition services sales, and miscellaneous revenues not included in the preliminary budget

Expenditure

The projected final 2025–26 general operating account expenditure budget, including other financing uses, totals $348.57 million. This amount is $3.375 million less than the district's preliminary budget estimate. A net decrease of $10.569 million in wages and benefits offsets increases across most other expenditure categories.

Net Result

As a result of these revisions, budgeted revenues exceed budgeted expenditures by $34.173 million in the 2025–26 general operating account.

General Fund - Special Education Account

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
State Sources	47,516,213	61,194,477	68,525,534	71,950,493	72,695,801
Property Taxes	-	-	-	-	-
Federal Sources	8,080,687	7,082,767	7,037,514	7,313,098	6,778,342
Other Sources	1,763,448	1,606,971	1,399,034	1,500,000	1,500,000
Total revenue	57,360,349	69,884,215	76,962,082	80,763,591	80,974,143
Expenditures					
Salaries and wages	61,149,017	66,286,939	71,993,775	78,834,717	76,720,846
Employee benefits	23,782,447	25,949,720	27,445,284	33,930,925	31,442,765
Purchased services	2,149,721	1,709,453	1,916,304	2,299,965	2,294,747
Supplies and materials	979,903	828,893	605,430	1,373,644	1,246,040
Capital expenditures	483,697	1,072,005	2,230,706	1,732,233	1,780,332
Other expenditures	43,768	10,075	76,292	34,000	34,000
Total expenditures	88,588,552	95,857,084	104,267,791	118,205,484	113,518,730
Revenues over Expenditures	(31,228,204)	(25,972,869)	(27,305,709)	(37,441,893)	(32,544,587)
Other financing sources (uses)					
Capital lease	-	-	-	-	-
Certificates of participation	-	-	-	-	-
Other	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-
Net change in Fund Balance	(31,228,204)	(25,972,869)	(27,305,709)	(37,441,893)	(32,544,587)

Revenue

The projected final 2025–26 Special Education account revenues total $80.974 million, which is $210,552 more than the preliminary estimate. This net increase is driven by:

1. An increase of $745,308 in state funding
2. An expected reduction of $534,756 in federal sources

Expenditure

The updated 2025–26 Special Education expenditure budget is $113.518 million, representing a decrease of approximately $4.7 million from the preliminary budget estimate. The primary reasons for this decrease are:

1. A net decrease of $4.60 million in staff salaries and benefits
2. A decrease of $0.084 million across all other expenditure categories

Net Result

Based on the updated revenue and expenditure estimates, budgeted expenditures exceed budgeted revenues by $32.544 million. This represents $4.897 million less in deficit spending than originally projected in the 2025–26 preliminary budget.

General Fund - Quality Compensation Account

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
State Sources	4,948,781	4,935,898	4,917,224	4,937,673	4,937,673
Property Taxes	2,445,306	2,668,630	2,524,902	2,516,385	2,516,385
Federal Sources	-	-	-	-	-
Other Sources	-	-	-	-	-
Total revenue	7,394,087	7,604,528	7,442,126	7,454,058	7,454,058
Expenditures					
Salaries and wages	6,743,438	6,518,523	6,743,944	6,533,911	6,351,080
Employee benefits	1,600,584	1,553,530	1,632,216	1,679,639	1,542,374
Purchased services	63,294	104,635	76,480	31,000	31,000
Supplies and materials	12,947	5,742	5,283	1,500	1,500
Capital expenditures	435	-	-	-	-
Other expenditures	-	-	-	-	-
Total expenditures	8,420,698	8,182,430	8,457,923	8,246,050	7,925,954
Revenues over expenditures	(1,026,611)	(577,902)	(1,015,797)	(791,992)	(471,896)
Other financing sources (uses)					
Capital lease	-	-	-	-	-
Certificates of participation	-	-	-	-	-
Other	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total other financing sources(uses)	-	-	-	-	-
Net change in Fund Balance	(1,026,611)	(577,902)	(1,015,797)	(791,992)	(471,896)

Fiscal year 2025–26 marks the 19th year of the district's participation in Minnesota's Quality Compensation (Q Comp) program. The approved Q Comp funding will be used to support the following initiatives:

1. Additional compensation for teachers who elect to participate in the program and successfully complete all requirements
2. Stipends for site team members, who review participating teachers' individual growth plans for alignment with school and district goals, plan building-level professional development, and conduct Q Comp orientation
3. Program implementation and administration costs, along with professional development activities for Q Comp participants

Revenue

The final Q Comp revenue estimate is $7.454 million. There is no change from the preliminary estimate, as this amount reflects the Minnesota Department of Education's updated Q Comp aid calculation.

Expenditure

The preliminary Q Comp expenditure budget was $8.426 million; the final expenditure estimate is $7.925 million. This decrease is primarily due to updated information regarding:

- The actual number of program participants
- Salaries
- Actual health insurance costs

Net Result

Based on the final estimates, budgeted expenditures exceed budgeted revenues by $471,896, which is $320,096 less in deficit spending than projected in the preliminary budget.

General Fund - Pupil Transportation Account

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
State Sources	22,501,602	26,087,823	28,022,393	29,571,815	29,000,098
Property Taxes	-	-	-	-	-
Federal Sources	-	-	-	-	-
Other Sources	136,091	272,692	166,007	145,296	145,296
Total revenue	22,637,694	26,360,514	28,188,400	29,717,111	29,145,394
Expenditures					
Salaries and wages	10,635,232	11,459,609	11,338,558	11,328,938	11,680,681
Employee benefits	5,232,266	6,516,155	6,494,945	5,900,408	6,578,692
Purchased services	5,721,955	6,542,756	7,479,518	5,713,003	8,182,978
Supplies and materials	3,082,687	2,604,536	2,520,498	2,636,800	2,636,800
Capital expenditures	1,382,535	72,515	1,703,191	2,650,000	2,650,000
Other expenditures	1,971	6,838	3,692	4,700	4,700
Total expenditures	26,056,646	27,202,407	29,540,402	28,233,849	31,733,851
Revenue over expenditures	(3,418,953)	(841,893)	(1,352,002)	1,483,262	(2,588,457)
Other financing sources (uses)					
Capital lease	115,943	-	-	-	-
Certificates of participation	-	-	-	-	-
Other	98,736	145,839	90,815	-	-
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total other financing sources(uses)	214,679	145,839	90,815	-	-
Net change in Fund Balance	(3,204,274)	(696,054)	(1,261,187)	1,483,262	(2,588,457)

For the 2025–26 school year, the district set aside $348.61 per adjusted pupil unit—4.66% of the $7,481 per-pupil General Education formula allowance—to support pupil transportation. The district also receives additional categorical funding for transporting students with disabilities and nonpublic school students.

Disability transportation funding has been incorporated into the Special Education funding formula since the 1998–99 school year; however, to maintain funding integrity, the district continues to report disability transportation aid within the Pupil Transportation account.

Revenue
The final pupil transportation revenue budget is $571,717 less than the preliminary estimate. Total revenue for the 2025–26 Transportation Budget is $29.145 million.

Expenditures
The final expenditure budget for the pupil transportation account totals $31.733 million, an increase of approximately $3.5 million from the preliminary budget. This increase is primarily from the increased cost of $2.47 million in purchased services, with an additional increase of $1.0 million in salaries and benefits.

Net Result
Final budgeted pupil transportation expenditures exceed revenues $2.588 million.

General Fund - Capital Expenditures Account

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
State Sources	8,890,566	8,812,982	7,960,099	7,637,835	7,653,671
Property Taxes	15,895,212	18,088,597	17,116,372	17,992,221	17,992,221
Federal Sources	-	-	-	-	-
Other Sources	13,115	28,036	524,073	-	-
Total revenue	24,798,894	26,929,615	25,600,544	25,630,056	25,645,892
Expenditures					
Salaries and wages	280,143	298,918	261,464	296,037	295,909
Employee benefits	127,689	137,857	114,150	132,257	136,122
Purchased services	5,587,352	7,331,197	7,195,673	891,958	888,223
Supplies and materials	3,433,414	3,698,318	1,548,704	1,374,400	1,374,400
Capital expenditures	14,302,883	20,638,065	15,977,749	22,708,571	23,848,760
Other expenditures	12,167	10,509	500	-	-
Debt service	-	-	-	-	-
Total expenditures	23,743,648	32,114,864	25,098,240	25,403,223	26,543,414
Revenues over Expenditures	1,055,246	(5,185,249)	502,304	226,833	(897,522)
Other financing sources (uses)					
Capital lease	627,245	3,371,241	1,808,295	-	-
Certificates of participation	-	-	-	-	-
Other	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total other financing sources(uses)	627,245	3,371,241	1,808,295	-	-
Net change in Fund Balance	1,682,492	(1,814,008)	2,310,600	226,833	(897,522)

The School Board approved the preliminary 2025–26 capital expenditure budget in April 2025. Since that time, adjustments have been made to reflect updated estimates. The financial information presented above includes both the district's Operating Capital budget and its Long-Term Facilities Maintenance (LTFM) budget.

Revenue
The final 2025–26 revenue budget for this fund is slightly higher than the preliminary estimate, primarily due to updated state source allocations for capital expenses.

Expenditure
The final 2025–26 expenditure budget for this fund has increased by $1.140 million compared to the preliminary budget. This increase is the result of approved budget adjustments and the allocation of capital carryover dollars to schools from the previous fiscal year.

Special Revenue Funds – All Sub-Accounts

Community Education and Nutrition Services Funds

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
State sources	4,272,409	14,611,519	15,415,947	15,803,585	15,904,144
Property taxes	1,848,515	1,886,783	1,891,419	1,974,628	1,996,071
Federal sources	9,492,097	10,270,627	9,183,989	10,302,400	10,457,832
Other Sources	11,357,417	7,356,489	6,994,231	7,098,093	7,230,084
Total revenue	26,970,438	34,125,418	33,485,586	35,178,706	35,588,131
Expenditures					
Salaries and wages	11,506,291	12,921,842	13,351,777	14,105,580	13,902,312
Employee benefits	3,851,670	4,341,015	4,567,858	5,166,344	5,234,625
Purchased services	631,699	815,937	279,863	(161,669)	139,464
Supplies and materials	8,931,695	11,445,198	11,578,149	14,621,057	15,339,411
Capital expenditures	946,766	1,542,993	1,088,038	3,950,017	3,880,767
Other expenditures	1,071,976	747,781	792,189	977,830	977,830
Total expenditures	26,940,097	31,814,765	31,657,874	38,659,159	39,474,409
Revenue over expenditures	30,342	2,310,653	1,827,712	(3,480,453)	(3,886,278)
Other financing sources (uses)					
Other	-	170,633	-	-	-
Transfers in	211,175	146,105	152,467	206,003	197,260
Total other financing sources (uses)	211,175	316,738	152,467	206,003	197,260
Net change in fund balances	241,517	2,627,391	1,980,179	(3,274,450)	(3,689,018)
Fund balances					
Beginning of year	11,482,017	11,723,534	14,350,925	16,331,103	16,331,103
End of year	11,723,534	14,350,925	16,331,103	13,056,653	12,642,085

Funds Overview

Nutrition Services Special Revenue Fund

The Nutrition Services Special Revenue Fund accounts for all financial activities of the district's food and nutrition program. This fund is self-sustaining, with costs covered through sales to students and adults, along with federal and state reimbursements. Beginning the 2023–24 school year, a state-wide program provides free breakfast and lunch to all students. Prices for additional items are as follows:

- Extra breakfast entrée: $3.00
- Extra lunch: $5.50
- Extra lunch entrée: $4.25
- Extra milk: $0.40

Community Service Fund

The Community Service Fund records all financial activities associated with the district's community service programs. It is made up of five components, each maintaining its own fund balance:

1. Community Education – General
2. Community Education – Early Childhood Screening and Aid to Non-Public Students
3. Early Childhood Family Education
4. School Readiness
5. Adult Basic Education

Nutrition Services Fund - Special Revenue Fund

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
State sources	765,738	10,801,772	11,348,434	11,826,795	11,826,795
Federal sources	9,082,837	10,110,809	9,074,664	10,200,628	10,361,333
Other Sources	6,660,783	1,808,164	1,625,620	2,013,579	2,013,579
Total revenue	16,509,358	22,720,745	22,048,718	24,041,002	24,201,707
Expenditures					
Salaries and wages	4,459,236	5,215,419	5,445,740	5,668,043	5,576,178
Employee benefits	1,373,420	1,594,021	1,800,924	2,146,775	2,309,760
Purchased services	917,645	710,092	697,184	814,000	814,000
Supplies and materials	8,618,191	11,103,122	11,194,485	14,135,632	14,835,967
Capital expenditures	905,903	1,475,980	1,061,084	3,906,000	3,821,500
Other expenditures	641,741	468,629	481,532	670,300	670,300
Total expenditures	16,916,135	20,567,263	20,680,949	27,340,750	28,027,705
Revenue over expenditures	(406,777)	2,153,482	1,367,770	(3,299,748)	(3,825,998)
Other financing sources (uses)					
Other	-	153,004	-	-	-
Net change in fund balances	(406,777)	2,306,486	1,367,770	(3,299,748)	(3,825,998)
Fund balances					
Beginning of year	8,272,066	7,865,289	10,171,774	11,539,544	11,539,544
End of year	7,865,289	10,171,774	11,539,544	8,239,796	7,713,546

Fund Overview
The Nutrition Services Special Revenue Fund accounts for all financial activities of the district's food and nutrition program. As described in the Nutrition Services overview section, the fund is self-sustaining, with program costs covered through sales and federal and state reimbursements.

Revenue
The final nutrition services revenue projection has increased slightly from the preliminary budget estimates. This increase is primarily due to higher estimated revenue from the Federal breakfast reimbursements, reflecting a 7.8% year-over-year increase in September breakfast participation.

Expenditures
The revised nutrition services expenditure budget is $0.687 million higher than the preliminary estimate. This increase reflects updated projections for supplies and materials resulting from serving more meals.

Summary
After these adjustments, Nutrition Services Fund expenditures are projected to exceed revenues by $3.825 million.

Community Service Fund - Special Revenue Fund

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
State Sources	3,506,671	3,809,747	4,067,513	3,976,790	4,077,349
Property Taxes	1,848,515	1,886,783	1,891,419	1,974,628	1,996,071
Federal Sources	409,259	159,818	109,325	101,772	96,499
Other Sources	4,696,634	5,548,325	5,368,610	5,084,514	5,216,505
Total revenue	10,461,081	11,404,673	11,436,868	11,137,704	11,386,424
Expenditures					
Salaries and wages	7,047,055	7,706,422	7,906,037	8,437,537	8,326,134
Employee benefits	2,478,250	2,746,994	2,766,934	3,019,569	2,924,865
Purchased services	(285,946)	105,845	(417,321)	(975,669)	(674,536)
Supplies and materials	313,504	342,075	383,664	485,425	503,444
Capital expenditures	40,863	67,013	26,954	44,017	59,267
Other expenditures	430,235	279,152	310,657	307,530	307,530
Total expenditures	10,023,962	11,247,502	10,976,926	11,318,409	11,446,704
Revenue over expenditures	437,119	157,171	459,942	(180,705)	(60,280)
Other financing sources (uses)					
Capital lease	-	17,629	-	-	-
Transfers in	211,175	146,105	152,467	206,003	197,260
Net change in fund balances	648,294	320,905	612,410	25,298	136,980
Fund balances					
Beginning of year	3,209,951	3,858,245	4,179,149	4,791,559	4,791,559
End of year	3,858,245	4,179,149	4,791,559	4,816,857	4,928,539

Fund Overview

The Community Service Fund is used to record all financial activities related to the district's community service programs. This fund consists of five components, each maintaining its own fund balance:

1. Community Education – General
2. Community Education – Early Childhood Screening and Aids to Nonpublic Students
3. Early Childhood Family Education
4. School Readiness
5. Adult Basic Education

Revenue

Several adjustments were made to the revenue budget, resulting in a slight increase compared to the preliminary budget.

Expenditures

The revised expenditure budget is approximately $128,000 higher than the preliminary budget. Numerous line-item adjustments were made to reflect the district's most current estimates.

Summary

After these budget adjustments, 2025–26 community service expenditures are projected to exceed revenues by approximately $60,000. The Community Education Fund balance is estimated to reach $4.9 million at the end of fiscal year 2026.

Building Construction Fund

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
Other Sources	43,403	11,050,290	14,709,956	8,861,133	10,861,133
Expenditures					
Salaries and wages	-	209,585	158,703	-	-
Employee benefits	-	67,696	67,961	-	-
Purchased services	76,340	9,943,393	23,919,711	-	-
Supplies and materials	638	421	110,643	-	-
Capital expenditures	326,771	9,339,134	76,608,289	200,111,800	206,003,773
Other expenditures	-	890	-	-	-
Debt Service	-	670,058	-	-	-
Total expenditures	403,749	20,231,177	100,865,307	200,111,800	206,003,773
Revenue over expenditures	(360,346)	(9,180,887)	(86,155,351)	(191,250,667)	(195,142,640)
Other financing sources (uses)					
Debt issuances	-	311,173,501	-	-	-
Capital lease	-	-	-	-	-
Certificates of participation	-	-	-	-	-
Other	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total other financing sources (uses)	-	311,173,501	-	-	-
Net change in fund balances	(360,346)	301,992,614	(86,155,351)	(191,250,667)	(195,142,640)
Fund balances					
Beginning of year	298,597	(61,749)	301,930,868	215,775,519	215,775,519
End of year	(61,749)	301,930,868	215,775,519	24,524,852	20,632,879

Fund Overview

On May 9, 2023, district voters approved two building bond referendums valued at $493 million. Construction began during the 2023-24 school year and will continue for several years, with final project completion estimated for winter 2028. The district anticipates multiple bond issuances to complete these projects, beginning with $311.0 million in bond proceeds in the 2023-24 fiscal year. A second bond issuance is tentatively planned for the beginning of the 2026-27 fiscal year.

Significant projects include the new Emerald Trail Elementary School, which opened for the 2025-26 school year. A new Rosemount Middle School is scheduled for completion in summer 2027. Each comprehensive high school is also constructing a new activity center, with Apple Valley and Eastview High School expected completion in summer 2026. Eagan and Rosemount High School activity centers are anticipated to be completed in summer 2027 and winter 2028, respectively.

Additional renovations and additions are planned at Rosemount High School and several other district buildings, along with district-wide improvements to security, technology, and safety.

Regular Debt Service Fund

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
State Sources	52,347	65,559	326,917	72,400	72,400
Property Taxes	17,717,272	17,364,477	34,953,281	35,212,891	35,212,891
Other Sources	383,672	771,194	733,064	500,000	500,000
Total revenue	18,153,290	18,201,230	36,013,261	35,785,291	35,785,291
Expenditures					
Principal	12,645,000	12,955,000	13,595,000	19,320,000	19,320,000
Interest	4,275,504	3,645,900	21,311,219	15,583,400	15,583,400
Fiscal charges and other	475	-	-	300,000	300,000
Total expenditures	16,920,979	16,600,900	34,906,219	35,203,400	35,203,400
Revenue over expenditures	1,232,311	1,600,330	1,107,042	581,891	581,891
Other financing sources (uses)					
Transfers in (out)	2,263,633	-	-	-	-
Debt issuances	-	775,000	-	-	-
Debt refunding payments	-	-	-	-	-
Total other financing sources (uses)	2,263,633	775,000	-	-	-
Net change in fund balances	3,495,944	2,375,330	1,107,042	581,891	581,891
Fund balances					
Beginning of year	2,280,282	5,776,225	8,151,554	9,258,595	9,258,595
End of year	5,776,225	8,151,554	9,258,595	9,840,486	9,840,486

Fund Overview

The regular Debt Service Fund accounts for the accumulation of resources for, and payment of, general-obligation of long-term debt principal, interest and related costs.

Revenue

Revenues for the regular Debt Service Fund are directly tied to the district's bond principal and interest payment requirements. Nearly all projected revenue comes from property tax levy, only a very small percentage from the state in the form of homestead and agricultural market value credits.

Expenditure

The updated expenditure budget for this fund remains unchanged from the preliminary projection. The district is not proposing any modifications to this expenditure budget.

The projected June 30, 2026 fund balance for this fund is $9.840 million.

OPEB Debt Service Fund

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
State Sources	-	-	-	-	-
Property Taxes	-	-	-	-	-
Other Sources	-	-	-	-	-
Total revenue	-	-	-	-	-
Expenditures					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Fiscal charges and other	2,263,632	-	-	-	-
Total expenditures	2,263,632	-	-	-	-
Net change in fund balances	(2,263,632)	-	-	-	-
Fund balances					
Beginning of year	2,263,632	-	-	-	-
End of year	-	-	-	-	-

Fund Overview – The OPEB debt service fund is used to account for the accumulation of resources for, and payment of, long-term debt principal, interest and other costs for OPEB-related debt activity. All debt obligations have been met. The final adjustment to this balance will take place within the levy process.

Revenue – Similar to the regular debt service fund, revenues for OPEB debt service fund are directly tied to the district's OPEB bond principal and interest payments. Close to 100% of the revenue for this fund comes from property taxes and a very small percentage comes from the state in the form of homestead and agricultural market value credit. The district is not anticipating any revenues for the OPEB debt service fund.

Expenditure – The updated expenditure budget for this fund is the same as the preliminary projection. The district is not proposing any changes to this expenditure budget.

The projected June 30, 2026 fund balance for this fund is $0.0 million.

Internal Service Funds

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
Other					
GASB #16	1,023,338	926,210	1,956,733	1,200,000	1,200,000
Revocable OPEB	-	-	-	-	-
Self-Insured Dental Plan	489,337	492,391	501,121	477,000	490,000
Self-Insured Health Plan	64,309,682	69,515,101	77,709,266	88,428,000	89,198,459
Total revenue	65,822,357	70,933,702	80,167,120	90,105,000	90,888,459
Expenditures					
Salaries and wages					
GASB #16	(290,393)	(701,697)	(1,077,970)	699,999	699,999
Employee Benefits					
Revocable OPEB	-	-	-	-	-
Self-Insured Dental Plan	488,208	476,537	480,661	460,000	480,000
Self-Insured Health Plan	69,831,269	72,941,552	81,450,064	82,747,000	85,381,784
Total expenditures	70,029,084	72,716,392	80,852,754	83,906,999	86,561,783
Revenue over expenditures	(4,206,727)	(1,782,691)	(685,634)	6,198,001	4,326,676
Other financing sources (uses)					
Transfers in					
Self-Insured Health Plan	-	-	-	-	-
Net change in fund balances	(4,206,727)	(1,782,691)	(685,634)	6,198,001	4,326,676
Other financing sources (uses)					
Transfers (Revocable Trust)	-	-	-		
Fund balances					
Beginning of year	16,715,601	12,508,874	10,726,182	10,040,548	10,040,548
End of year	12,508,874	10,726,182	10,040,548	16,238,549	14,367,224

Fund Overview

Internal service funds are used to account for the financing of goods or services provided by one department to another within the district, or to other governmental units, on a cost-reimbursement basis. While school districts are not required to use internal service funds, the most common application is for self-insurance programs.

The district maintains four internal service funds to report activities related to other post-employment benefits, severance, self-insured health and self-insured dental plans. In the 2018-19 school year, the district transitioned from a Revocable OPEB Trust to an Irrevocable OPEB Trust. Because an irrevocable trust is classified differently, it is no longer included among the district's internal service funds.

The schedule below shows the actual and projected fund balances for the district's four internal service funds.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Fund balance					
GASB #16	(1,849,867)	(221,960)	2,812,743	3,312,744	3,312,745
OPEB Revocable Trust	-	-	-	-	-
Self-Insured Dental Plan	330,722	346,576	367,036	384,036	377,036
Self-Insured Health Plan	14,028,017	10,601,566	6,860,768	12,541,768	10,677,443
Total Fund Balance	12,508,874	10,726,182	10,040,548	16,238,549	14,367,224

Custodial - Fiduciary Funds

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Prelim Budget	2025-26 Final Budget
Revenues					
Irrevocable OPEB	3,357,938	9,057,512	10,072,315	3,000,000	6,500,000
Total Revenues	3,357,938	9,057,512	10,072,315	3,000,000	6,500,000
Expenditures					
Irrevocable OPEB	2,563,256	4,206,800	4,701,642	3,500,000	3,500,000
Total expenditures	2,563,256	4,206,800	4,701,642	3,500,000	3,500,000
Net change in fund balances	794,682	4,850,712	5,370,673	(500,000)	3,000,000
Other financing sources (uses)					
Transfers	-	-	-	-	-
OPEB Irrevocable - Beginning	54,513,180	55,307,862	60,158,574	65,529,246	65,529,246
OPEB Irrevocable - Ending	55,307,862	60,158,574	65,529,246	65,029,246	68,529,246
End of year	55,307,862	60,158,574	65,529,246	65,029,246	68,529,246

Fund Overview

Custodial funds are used to account for assets held in trust by the district for the benefit of individuals or other entities. Currently, the district maintains one trust fund – **the OPEB Irrevocable Fund**.

The **Employee Benefits Trust Funds** is used to report activities related to the district's employee flexible benefit plan. This flexible benefit plan is an Internal Revenue Code §125 Cafeteria Plan and is self-supporting. The district does not prepare a budget for this fund.

The **Irrevocable OPEB fund** is used to report activities related to the district's Other Post-Employment Benefits (OPEB).


DISTRICT 196 · DISTRICT 196 ·

INFORMATIONAL SECTION



Sam-DR-7th Gr.



Maria RR-AVHS-9th Gr.



McKenzie J.-EVHS-12th Gr.



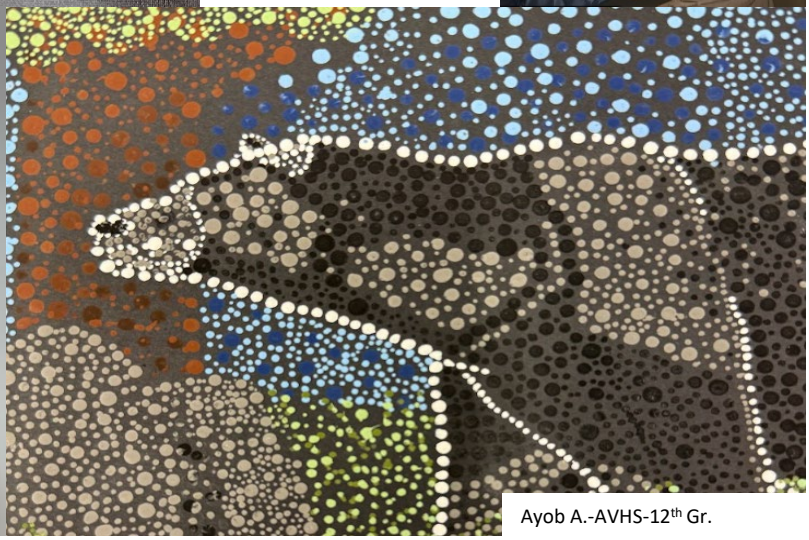
Piper T.-EVHS-12th Gr.



Rayna R.-AVHS-10th Gr.



Leah R.-AVHS-10th Gr.



Ayob A.-AVHS-12th Gr.

2025-26 Final Budget Timeline

Completion Date	Person(s) Responsible	Activities
Friday, September 5, 2025	Mgr. of Financial Systems	Notification to budget administrators of final budget timelines
Friday, September 26, 2025 (End of Day)	Coordinator of Finance	Notification to schools of final carryover amounts, information posted on the Budget Hub
Wednesday, October 1- Thursday, October 2, 2025	Principals Student Information Supr. Director of Elem. Education Director of Sec. Education	Verify schools' actual October 1 enrollment
Thursday, October 2- Tuesday, October 7, 2025	Coordinator of Finance Mgr.of Financial Systems	Update schools' instructional and staffing allocations in MyBudgetFile to reflect actual October 1 enrollment
Tuesday, October 7, 2025 (End of Day)	Coordinator of Finance Mgr. of Financial Systems	MyBudgetFile open and available for final budget revisions
Tuesday, October 7- Thursday, October 16, 2025	Elementary Principals Middle School Principals High School Principals Program Admin./Coordinators	MyBudgetFile Work Sessions - District Office (See schedule on Budget Hub)
Tuesday, October 21, 2025 (End of Day)	Elementary Principals District-level Administrators Middle School Principals High School Principals	Complete and submit final budget for superintendent's and/or directors' review and approval
Tuesday, October 21- Friday, October 24, 2025	Superintendent's Cabinet	Review and approve budgets submitted by direct reports; inform finance reviewed
Monday, November 10, 2025	Director of Fin. & Operations Coordinator of Finance Mgr.of Fin.Sys./Reporting & Compliance Superintendent Superintendent's Cabinet	Prepare draft summary of final budget for review with superintendent and superintendent's Cabinet
Monday, December 8, 2025	Director of Fin. & Operations Coordinator of Finance	First presentation of the proposed final budget to the School Board
Monday, January 12, 2026	Director of Fin. & Operations Coordinator of Finance	Final presentation and approval of the proposed final budget to the School Board

Enrollment By Year

as of October 1,	Early Childhood	Kindergarten	Elementary	Secondary	Center-Based Special Education	Total	Annual Increase (Decrease)
2008	445	1,879	11,484	13,035	840	27,683	-0.68%
2009	440	1,818	11,555	12,792	842	27,447	-0.85%
2010	406	1,891	11,531	12,786	840	27,454	0.03%
2011	427	1,902	11,608	12,649	817	27,403	-0.19%
2012	469	1,873	11,622	12,433	771	27,168	-0.86%
2013	475	1,782	11,781	12,430	734	27,202	0.13%
2014	509	1,920	11,910	12,302	771	27,412	0.77%
2015	505	1,910	12,065	12,498	813	27,791	1.38%
2016	486	1,944	12,331	12,579	842	28,182	1.41%
2017	521	2,004	10,225	14,943	951	28,644	1.64%
2018	515	2,002	10,254	15,116	984	28,875	0.81%
2019	554	2,055	10,335	15,251	1,029	29,224	1.21%
2020	472	1,764	10,157	15,545	1,070	29,008	-0.74%
2021	446	1,978	9,990	15,587	1,085	29,086	0.27%
2022	480	1,802	10,063	15,488	1,214	29,047	-0.13%
2023	581	1,752	9,845	15,519	1,264	28,961	-0.30%
2024	591	1,735	9,798	15,571	1,354	29,049	0.30%
2025	599	1,697	9,744	15,486	1,408	28,934	-0.40%

Enrollment By Site – Last Ten Years

	School	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Elementary Schools	Cedar Park	731	707	683	682	686	657	701	692	686	657
	Deerwood	625	660	635	625	584	537	517	483	480	477
	Diamond Path	832	757	739	743	703	649	659	648	658	563
	East Lake		542	631	706	718	757	786	803	809	734
	Echo Park	641	669	713	733	705	706	705	698	666	658
	Emerald Trail										662
	Glacier Hills	759	749	758	729	682	655	651	674	698	692
	Greenleaf	961	900	872	832	764	750	761	729	721	713
	Highland	695	705	693	697	681	677	680	641	620	589
	Northview	396	409	421	450	420	385	365	364	369	360
	196Online	N/A	N/A	N/A	N/A	N/A	273	61	0	0	0
	Oak Ridge	537	514	512	511	506	517	524	511	487	474
	Parkview	943	803	795	786	761	700	669	673	646	644
	Pinewood	615	593	587	585	551	515	490	472	479	455
	Red Pine	797	769	720	717	668	650	698	707	722	549
	Rosemount	745	681	707	738	731	770	754	745	783	499
	Shannon Park	800	647	636	608	555	508	497	494	471	519
	Southview	640	626	639	630	602	584	591	533	539	513
	Thomas Lake	473	475	509	540	519	547	553	572	540	537
	Westview	395	421	401	413	411	426	475	456	459	456
	Woodland	587	602	605	665	674	705	728	702	700	690
	Total	**12,172**	**12,229**	**12,256**	**12,390**	**11,921**	**11,968**	**11,865**	**11,597**	**11,533**	**11,441**
Middle Schools	Black Hawk	865	868	853	787	825	833	847	861	848	869
	Dakota Hills	1100	1100	1195	1243	1209	1122	1122	1146	1149	1208
	Falcon Ridge	1064	1097	1063	1058	1021	934	925	954	1050	1040
	196Online						123	75	0	0	0
	Rosemount	1275	1300	1288	1307	1246	1220	1178	1158	1111	1209
	Scott Highlands	1010	1037	1108	1150	1203	1158	1131	1166	1185	1154
	Valley	982	1016	1080	1076	1063	1047	1040	1018	1047	1044
	Total	**6,296**	**6,418**	**6,587**	**6,621**	**6,567**	**6,437**	**6,318**	**6,303**	**6,390**	**6,524**
High Schools	Apple Valley	1572	1602	1560	1620	1732	1778	1816	1831	1907	1909
	Eagan	1945	2014	1962	1954	2061	2038	2100	2118	2184	2161
	Eastview	2152	2121	2154	2187	2220	2218	2224	2217	2219	2184
	Rosemount	2124	2239	2342	2369	2463	2446	2343	2303	2271	2206
	196Online						134	108	111	71	13
	SES	416	395	351	342	340	358	365	390	332	327
	ALC	100	99	123	120	131	128	168	194	143	130
	Total	**8,309**	**8,470**	**8,492**	**8,592**	**8,947**	**9,100**	**9,124**	**9,164**	**9,127**	**8,930**
Other Programs	ABE	77	55	41	38	31	50	46	52	54	32
	CBSE	842	951	984	1029	1070	1085	1214	1264	1354	1408
	ECSE	486	521	515	554	472	446	480	581	591	599
	Total	**1,405**	**1,527**	**1,540**	**1,621**	**1,573**	**1,581**	**1,740**	**1,897**	**1,999**	**2,039**
	Grand Total	**28,182**	**28,644**	**28,875**	**29,224**	**29,008**	**29,086**	**29,047**	**28,961**	**29,049**	**28,934**

Enrollment By Grade – October 1, 2025

	School	ECSE	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Elementary Schools	Cedar Park	-	89	106	107	117	118	120	-	-	-	-	-	-	-	657
	Deerwood	-	76	67	73	78	88	95	-	-	-	-	-	-	-	477
	Diamond Path	-	64	92	98	89	115	105	-	-	-	-	-	-	-	563
	East Lake	-	103	112	131	114	152	122	-	-	-	-	-	-	-	734
	Echo Park	-	95	98	112	120	117	116	-	-	-	-	-	-	-	658
	Emerald Trail	-	92	117	100	111	129	113	-	-	-	-	-	-	-	662
	Glacier Hills	-	123	117	111	109	126	106	-	-	-	-	-	-	-	692
	Greenleaf	-	101	100	124	121	140	127	-	-	-	-	-	-	-	713
	Highland	-	75	85	83	104	122	120	-	-	-	-	-	-	-	589
	Northview	-	60	56	58	67	62	57	-	-	-	-	-	-	-	360
	196Online	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Oak Ridge	-	89	83	81	72	77	72	-	-	-	-	-	-	-	474
	Parkview	-	93	90	108	117	103	133	-	-	-	-	-	-	-	644
	Pinewood	-	65	80	60	77	87	86	-	-	-	-	-	-	-	455
	Red Pine	-	81	94	82	95	105	92	-	-	-	-	-	-	-	549
	Rosemount	-	75	81	79	90	90	84	-	-	-	-	-	-	-	499
	Shannon Park	-	85	92	91	84	81	86	-	-	-	-	-	-	-	519
	Southview	-	72	76	75	93	104	93	-	-	-	-	-	-	-	513
	Thomas Lake	-	82	83	95	104	78	95	-	-	-	-	-	-	-	537
	Westview	-	69	89	72	71	87	68	-	-	-	-	-	-	-	456
	Woodland	-	108	111	117	101	134	119	-	-	-	-	-	-	-	690
	Total	**-**	**1,697**	**1,829**	**1,857**	**1,934**	**2,115**	**2,009**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11,441**
Middle Schools	Black Hawk	-	-	-	-	-	-	-	295	283	291	-	-	-	-	869
	Dakota Hills	-	-	-	-	-	-	-	423	397	388	-	-	-	-	1,208
	Falcon Ridge	-	-	-	-	-	-	-	341	373	326	-	-	-	-	1,040
	196Online	-							-	-	-	-	-	-	-	-
	Rosemount	-	-	-	-	-	-	-	417	382	410	-	-	-	-	1,209
	Scott Highlands	-	-	-	-	-	-	-	380	355	419	-	-	-	-	1,154
	Valley	-	-	-	-	-	-	-	341	367	336	-	-	-	-	1,044
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,197**	**2,157**	**2,170**	**-**	**-**	**-**	**-**	**6,524**
High Schools	Apple Valley	-	-	-	-	-	-	-	-	-	-	506	487	458	458	1,909
	Eagan	-	-	-	-	-	-	-	-	-	-	569	582	521	489	2,161
	Eastview	-	-	-	-	-	-	-	-	-	-	593	568	491	532	2,184
	Rosemount	-	-	-	-	-	-	-	-	-	-	557	588	538	523	2,206
	196Online	-										-	-	-	13	13
	SES	-	-	-	-	-	-	-	-	-	-	-	-	196	131	327
	ALC	-	-	-	-	-	-	-	-	-	-	2	11	35	82	130
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,227**	**2,236**	**2,239**	**2,228**	**8,930**
Other Programs	ABE	-	-	-	-	-	-	-	-	-	-	-	-	-	32	32
	CBSE	-	101	121	105	113	105	91	80	94	88	87	89	96	238	1,408
	ECSE	599	-	-	-	-	-	-	-	-	-	-	-	-	-	599
	Total	**599**	**101**	**121**	**105**	**113**	**105**	**91**	**80**	**94**	**88**	**87**	**89**	**96**	**270**	**2,039**
	Grand Total	**599**	**1,798**	**1,950**	**1,962**	**2,047**	**2,220**	**2,100**	**2,277**	**2,251**	**2,258**	**2,314**	**2,325**	**2,335**	**2,498**	**28,934**

Average Daily Membership by Year

Year Ended 30-Jun	Early Childhood	Kindergarten	Elementary 1st-6th	Secondary 7th-12th	Total ADMs	Total Pupil Units	Annual P.U. Increase (Decrease)
2010	235.58	1,495.18	11,927.94	13,304.89	26,963.59	31,686.88	-0.30%
2011	222.54	1,798.59	11,839.43	13,238.22	27,098.78	31,510.72	-0.56%
2012	159.30	1,850.24	11,948.37	13,012.52	26,970.43	31,406.83	-0.33%
2013	240.34	1,845.80	11,926.58	12,780.09	26,792.81	31,079.22	-1.04%
2014	243.55	1,757.83	12,116.23	12,800.68	26,918.29	31,261.97	0.59%
2015	263.27	1,987.77	12,235.89	12,718.96	27,205.89	29,748.93	-4.84%
2016	261.75	1,969.63	12,423.99	12,871.35	27,526.72	30,100.98	1.18%
2017	268.58	2,005.02	12,728.04	12,901.75	27,903.39	30,494.42	1.31%
2018	268.90	2,119.59	12,840.32	13,086.72	28,315.53	30,932.08	1.44%
2019	264.00	2,123.00	12,997.00	13,394.00	28,778.00	31,078.05	0.47%
2021	230.84	1,884.85	12,760.12	13,833.42	28,709.23	31,475.92	-0.75%
2022	252.67	2,113.53	12,617.13	13,891.55	28,874.88	31,653.01	0.56%
2023	303.17	1,897.69	12,673.39	13,978.84	28,853.09	31,648.87	-0.01%
2024	332.29	1,866.93	12,547.56	13,749.94	28,496.72	31,246.70	-1.27%
2025	360.52	1,856.29	12,523.86	13,795.00	28,535.67	31,280.18	0.11%

Note 1: ADM is weighted as follows in computing pupil units:

	Early Childhood-H. Kindergarten	Kindergarten		Elementary		Secondary
		Part-Time	Day	1-3	4-6	
Fiscal 2008 through 2014	Various	0.612	0.612	1.115	1.060	1.300
Fiscal 2015 through 2017	Various	0.550	1.000	1.000	1.000	1.200
Fiscal 2018-current	Various	0.550	1.000	1.000	1.000	1.200

Total Employee FTE By Classification

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Administrators/Principals	114.590	107.740	110.308	114.227	121.971	124.680	125.289	126.848
Supervisors/Special Staff	73.420	87.840	85.800	89.480	89.433	95.633	100.710	104.050
Teachers/Nurses	2,098.200	2,086.670	2,258.061	2,283.944	2,316.897	2,352.119	2,337.424	2,372.839
Clerical	673.680	655.960	687.345	724.510	761.006	783.353	807.886	833.952
Building Engineers and Custodians	185.500	180.170	187.500	181.834	187.000	190.500	192.000	202.167
Nutrition Services	114.280	113.600	95.836	113.563	118.563	135.166	137.314	148.629
Drivers/Mechanics/Chaperones*	208.500	213.750	224.000	224.000	224.000	227.000	229.000	228.000
Non-licensed specialists	54.540	51.050	50.180	52.868	55.555	62.977	60.984	67.234
Total	**3,522.720**	**3,496.780**	**3,699.030**	**3,784.426**	**3,874.425**	**3,971.428**	**3,990.608**	**4,083.719**

*Transportation estimates 220 driver/chaperone FTEs.

**FTEs above are budgeted estimates. Numbers do not reflect actual FTE's.

Site Staffing Allocations

	October 1, 2025 Enrollment (Non-Sped)	October 1, 2025 Enrollment (CBSE)	Admin/Principal/AP	Assistant Administrator	Counslers & Mental Health	Classroom Teachers	Specialists, Band, and Magnet Support	Gifted and Talented	Technology Assistant	Literacy Intervention	Nurse	12-Month Secretary	10-Month Secretary	10-Month Clerk	Campus Security	Totals
Elementary Schools																
Cedar Park	657	33	1.000	0.950	0.500	28.306	5.174	-	-	0.750	1.000	1.000	0.959	4.064	-	43.703
Deerwood	477	43	1.000	0.800	0.500	20.848	3.688	-	-	0.750	1.000	1.000	0.900	3.450	-	33.936
Diamond Path	563	29	1.000	0.950	0.500	24.227	4.199	-	-	0.750	1.000	1.000	0.900	3.483	-	38.009
East Lake	734	35	1.000	1.000	0.500	31.665	5.454	-	-	0.750	1.000	1.000	1.069	4.540	-	47.978
Echo Park	658	24	1.000	0.950	0.500	28.213	5.117	-	-	0.750	1.000	1.000	0.948	4.070	-	43.548
Emerald Trail	662	22	1.000	0.950	0.500	28.385	4.851			0.750	1.000	1.000	0.951	4.095	-	43.482
Glacier Hills	692	10	1.000	1.000	0.500	29.671	5.259	-	-	0.750	1.000	1.000	0.976	4.280	-	45.436
Greenleaf	713	27	1.000	1.000	0.500	30.537	5.248	-	-	0.750	1.000	1.000	1.029	4.410	-	46.474
Highland	589	44	1.000	0.800	0.500	25.376	4.489	-	-	0.750	1.000	1.000	0.900	3.643	-	39.458
Northview	360	28	1.000	0.800	0.500	15.755	3.600	-	-	0.750	1.000	1.000	0.900	3.450	-	28.755
Oak Ridge	474	33	1.000	0.800	0.500	20.878	3.880	-	-	0.750	1.000	1.000	0.900	3.450	-	34.158
Parkview	644	29	1.000	0.900	0.500	27.630	4.773	-	-	0.750	1.000	1.000	0.936	3.984	-	42.473
Pinewood	455	38	1.000	0.800	0.500	19.825	3.600	-	-	0.750	1.000	1.000	0.900	3.450	-	32.825
Red Pine	549	19	1.000	0.800	0.500	23.525	4.028	-	-	0.750	1.000	1.000	0.900	3.450	-	36.953
Rsmt. Elem.	499	29	1.000	0.800	0.500	21.615	3.745	-	-	0.750	1.000	1.000	0.900	3.450	-	34.760
Shannon Park	519	37	1.000	0.800	0.500	22.827	3.943	-	-	0.750	1.000	1.000	0.900	3.450	-	36.170
Southview	513	39	1.000	0.800	0.500	22.193	3.915	-	-	0.750	1.000	1.000	0.900	3.450	-	35.508
Thomas Lake	537	28	1.000	0.800	0.500	23.261	4.007	-	-	0.750	1.000	1.000	0.900	3.450	-	36.668
Westview	456	46	1.000	0.800	0.500	20.227	3.600	-	-	0.750	1.000	1.000	0.900	3.450	-	33.227
Woodland	690	22	1.000	0.950	0.500	29.658	5.050	-	-	0.750	1.000	1.000	0.990	4.268	-	45.166
Totals	**11,441**	**615**	**20.000**	**17.450**	**10.000**	**494.622**	**87.620**	**0.000**	**0.000**	**15.000**	**20.000**	**20.000**	**18.658**	**75.337**	**0.000**	**778.687**
Middle Schools																
Black Hawk	869	38	2.000	0.568	3.000	34.914	3.690	0.600	0.450	0.200	1.000	2.000	0.650	3.381	-	52.453
Dakota Hills	1,208	28	2.000	0.595	3.016	48.142	4.860	0.600	0.450	0.200	1.000	2.000	0.768	4.700	-	68.331
Falcon Ridge	1,040	39	2.000	0.582	3.000	41.682	4.540	0.600	0.450	0.200	1.000	2.000	0.661	4.046	-	60.761
Rosemount	1,209	42	2.000	0.595	3.018	48.403	3.950	0.600	0.450	0.200	1.000	2.000	0.769	4.703	-	67.688
Scott Highlands	1,154	46	2.000	0.591	3.000	46.294	5.550	0.600	0.450	0.200	1.000	2.000	0.734	4.489	-	66.908
Valley Middle	1,044	48	2.000	0.582	3.000	42.982	4.200	0.600	0.450	0.200	1.000	2.000	0.664	4.062	-	61.740
Totals	**6,524**	**241**	**12**	**3.513**	**18.034**	**262.417**	**26.790**	**3.600**	**2.700**	**1.200**	**6.000**	**12.000**	**4.246**	**25.381**	**0.000**	**377.881**
High Schools																
Apple Valley	1,909	86	4.000	0.495	5.790	81.322	4.983	-	0.450	-	1.000	4.000	2.526	4.647	2.000	111.213
Eagan	2,161	71	4.000	0.609	6.356	91.363	5.249	-	0.450	-	1.000	4.000	2.859	5.260	2.000	123.146
Eastview	2,184	60	4.000	0.625	6.408	92.122	5.276	-	0.450	-	1.000	4.000	2.890	5.316	2.000	124.087
Rosemount	2,206	65	4.000	0.640	6.457	93.102	5.279	-	0.450	-	1.000	4.000	2.919	5.370	2.000	125.217
SES	327	0	1.000	0.200	1.235	13.347	0.450	-	0.225	-	0.813	1.000	1.350	-	1.000	20.620
ALC	130	0	1.000	0.200	1.000	5.909	0.450	-	0.225	-	0.300	1.000	0.900	0.675	1.000	12.659
196Online	13	0	0.000	0.000	0.500	0.531	-	-	-	-	0.100	-	-	-	0.000	1.131
Totals	**8930**	**282**	**18.000**	**2.769**	**27.746**	**377.696**	**21.687**	**0.000**	**2.250**		**5.213**	**18.000**	**13.444**	**21.268**	**10.000**	**518.073**

Fund Balances - Governmental Funds

	Fiscal Year				
	2021	2022	2023	2024	2025
General Fund					
Reserved	-	-	-	-	-
Unreserved	-	-	-		
Nonspendable	647,657	3,932,377	1,814,179	1,176,877	1,198,093
Restricted	13,093,480	16,883,660	13,538,337	15,459,447	21,782,510
Assigned	7,128,748	13,744,165	19,458,897	26,396,719	19,374,130
Unassigned	63,988,692	59,534,594	56,839,880	68,559,006	76,252,125
Total General Fund	**84,858,576**	**94,094,796**	**91,651,293**	**111,592,049**	**118,606,858**
Other Governmental Funds					
Reserved	-	-	-		
Unreserved, reported in	-	-	-		
Special revenue funds	-	-	-		
Capital Projects – Building Construction	-	-	-		
Debt Service Fund	-	-	-		
Nonspendable	473,170	445,313	404,986	570,305	544,290
Restricted	19,061,145	15,879,212	17,094,771	323,863,040	240,820,932
Unassigned, reported in		-	(61,746)	-	-
Capital Projects – Building Construction	-	-	-		
Debt Service Fund	-	-	-		
Total all other governmental funds	**19,534,315**	**16,324,525**	**17,438,011**	**324,433,345**	**241,365,222**

Changes in Fund Balances - Governmental Funds

	Fiscal Year				
	2021	2022	2023	2024	2025
Revenues					
Local sources					
Taxes	116,395,290	122,337,786	125,761,506	134,617,074	157,437,903
Investment earnings	106,618	236,959	5,469,200	20,976,647	22,588,938
Other	9,187,718	14,530,742	22,126,052	19,634,148	18,497,896
State sources	300,697,987	304,368,150	319,028,625	366,344,570	378,670,300
Federal sources	35,520,203	41,968,413	30,949,226	27,909,460	19,428,019
Total revenues	**461,907,816**	**483,442,050**	**503,334,609**	**569,481,899**	**596,623,056**
Expenditures					
Current					
Administration	17,240,096	18,093,029	19,634,436	15,201,514	15,589,653
District support services	12,338,544	13,836,251	14,074,008	15,910,407	16,821,646
Elementary and secondary instruction	189,442,516	203,653,924	213,682,467	221,696,371	224,700,071
Vocational education instruction	5,052,494	5,500,400	5,695,353	6,046,736	6,160,154
Special education instruction	77,148,300	83,456,701	89,884,344	96,379,273	103,579,812
Instructional support services	21,506,153	23,679,065	27,604,925	28,957,113	38,259,020
Pupil support services	29,228,298	35,089,618	38,515,802	42,643,826	43,710,810
Sites and buildings	30,408,462	28,103,226	30,975,242	32,090,758	28,482,101
Fiscal and other fixed cost programs	1,237,889	1,209,218	1,518,389	2,430,752	1,823,914
Food service	10,538,159	15,007,297	16,010,231	19,091,283	19,619,863
Community service	8,164,705	9,601,763	9,983,098	11,194,280	10,966,861
Capital outlay	22,311,175	29,943,391	15,698,918	44,638,418	124,581,622
Debt service					
Principal	14,703,513	16,063,955	19,069,303	22,698,345	22,328,307
Interest and fiscal charges	6,005,061	5,809,628	5,543,326	5,015,253	22,443,329
Total expenditures	**445,325,365**	**489,047,466**	**507,889,842**	**563,994,329**	**679,067,163**
Revenues over (under) expenditures	**16,582,451**	**(5,605,416)**	**(4,555,233)**	**5,487,570**	**(82,444,107)**
Other financing sources (uses)					
Transfers in	34,763	92,212	211,175	146,105	152,468
Transfers out	(34,763)	(92,212)	(211,175)	(146,105)	(152,468)
Refunding debt issued	-	11,235,000	-		
Debt issued	9,005,000	9,775,000	-	300,000,000	-
Premium on debt issued	536,557	1,923,457	-	11,948,501	-
Discount on debt issued	-	-	-		
Bond refunding payments	-	(12,110,000)	-		
Capital leases and other loans	-	18,115	70,597	994,841	377,807
Subscription-based IT Arrangements	-	-	2,277,418	7,719,153	5,057,085
Insurance Recovery	46,259	7,623	98,736	145,839	90,815
Judgements for the School District	-	-	-		
Sale of capital assets	191,868	782,650	778,465	640,186	865,086
Total other financing sources (uses)	**9,779,684**	**11,631,845**	**3,225,216**	**321,448,520**	**6,390,793**
Net change in fund balances	**26,362,135**	**6,026,429**	**(1,330,017)**	**326,936,090**	**(76,053,314)**
Fund balances					
Beginning of year	78,030,757	104,392,892	110,419,321	109,089,304	436,025,394
End of year	104,392,892	110,419,321	109,089,304	436,025,394	359,972,080


DISTRICT 196 · DISTRICT 196 ·

GLOSSARY





Jordan P.-ALC-11th Gr.



Anna J.-AVHS-9th Gr.



Rihanna M.-AVHS-10th Gr.



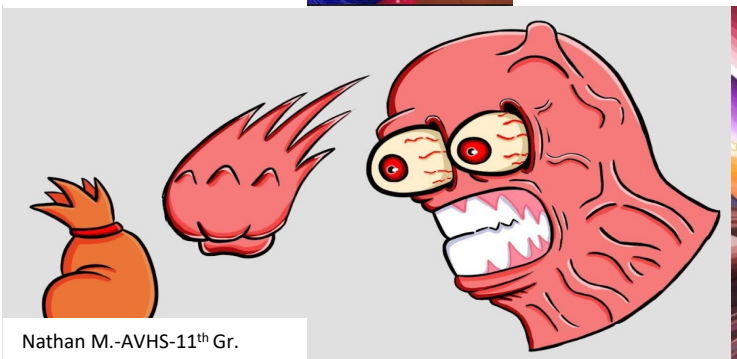
Anja C.-EVHS-10th Gr.



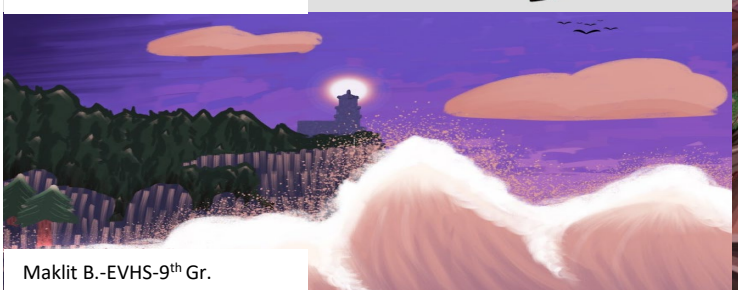
Bishesta A.-EVHS-12th Gr..



Marna P.-ALC-12th Gr.



Nathan M.-AVHS-11th Gr.



Maklit B.-EVHS-9th Gr.



Hanhan A.-EVHS-9th Gr.

Glossary of Terms and Acronyms

A

Accounting Procedure: The policy and systematic arrangement of methods and operations for recording accounting information to provide internal control and produce accurate and complete records and reports.

Accounting System: The total set of records and procedures used to record, classify and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Adjusted Marginal Cost Pupil Units: The current pupil units or sum of 77 percent of the adjusted pupil units computed using current year data, plus 23 percent of the adjusted pupil units computed using prior year data, whichever is greater.

Adjusted Net Tax Capacity (ANTC): The net tax capacity of a school district as adjusted by the sales ratio (Net Tax Capacity divided by the sales ratio). The purpose of the adjustment is to neutralize the effect of different assessment practices among the taxing jurisdiction of the state.

Adjusted Pupil Units (APU): The sum of pupil units served plus pupil units whom the district pays tuition under an agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district.

Allotment: A portion of an appropriation or special fund set aside to cover expenditures and encumbrances for a certain period or purpose

American College Testing program (ACT): Exam commonly taken for application and enrollment in many post-secondary education institutions.

Apportionment: (1) The act of apportioning; (2) An item of receipts resulting from the act of apportioning, such as state apportionment (*see Allotment*).

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment: (1) The process of making the official valuation of property for the purpose of taxation, and (2) The valuation placed upon property as a result of this process. **Note:** *Assessment* is sometimes used to denote the amount of taxes levied but such usage is not recommended since it fails to distinguish between the valuing process and the tax levying process. The term is also used erroneously as a synonym for *special assessment*.

Assets: Economic resources owned or controlled by an entity.

Audit: The result of an independent accountant's review of the statements and footnotes to ensure compliance with generally accepted accounting principles and to render an opinion on the fairness of the financial statements.

Audit Report: A report issued by an independent certified public accountant that expresses an opinion about whether the financial statements fairly present an organization's financial position, operating results and cash flows in accordance with generally accepted accounting principles.

Average Daily Attendance (ADA): The aggregate attendance of students in a school during a reporting period (normally a school year) divided by the number of days that school is in session during this period.

Average Daily Membership (ADM): The aggregate membership of students in a school during a reporting period (normally a school year) divided by the number of days that school is in session during this period.

B

Balance Sheet: A formal statement of assets, liabilities and equity as of a specific date.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future (the maturity date), together with periodic interest at a specified rate.

Bond Discount: The difference between the face value and the sales price when bonds are sold below their face value.

Bond Maturity Date: The date at which a bond principal or face amount becomes payable.

Bond Premium: The difference between the face value and the sale price when bonds are sold above their face value.

Bond Referendum: Funding for a proposed public building or major remodeling project submitted for local voter approval.

Budget: A plan of financial operation expressing the estimates of proposed expenditures for a fiscal year and the proposed means of financing them (revenue estimates).

Budgeting: Pertains to budget planning, formulation, administration, analysis and evaluation.

Budget Planning Calendar: Schedule of key dates which the School Board and administrators follow in preparation, adoption and administration of the budget.

C

Capital Lease: A leasing transaction that is recorded as a purchase by the lessee; ownership is transferred to the lessee at the conclusion of the leasing agreement.

Capital Outlay: An expenditure that is generally greater than $5,000 and results in ownership, control or possession of assets intended for continued use over relatively long periods of time.

Cash Basis: Gross income is recognized when cash is received.

Cash Basis Accounting: A system of accounting in which transactions are recorded and in which revenues and expenses are recognized only when cash is received or paid.

Chart of Accounts: A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number that has been assigned to each account. Accounts are arranged with accounts of similar nature, for example, assets and liabilities.

Compensatory Revenue: A portion of general education revenue based on the number of students in a school district that qualify for free or reduced-price school meals.

Contracted Services: Service rendered by personnel who are not on the payroll of the school district, including all related expenses covered by the contract.

Credit: An entry on the right side of the account.

D

Debt: Money owed by one party (the debtor) to a second party (creditor), generally subject to contractual terms regarding the amount and timing of repayments of principal and interest.

Debt Service: Expenditures for the retirement of principal and payment of interest on debt.

Debit: An entry on the left side of an account.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Double Entry Accounting: A system of recording transactions in a way that maintains the equality of the accounting equation. Every entry made to the debit side of an account or accounts will have a corresponding amount or amounts made to the credit side.

E

Educational Benefits Application: Application every family is asked to complete each school year to verify whether household meets State/Federal eligibility guidelines for free/reduced meals. Starting July 1, 2023 all students may receive state-funded free meals, however this application can verify critical district funding and identify families eligible to receive free/reduced prices on athletic, activity, academic testing and Community Education fees.

Elementary School: A school classified as elementary by state and local practice and composed of any span of grades not above grade eight. Preschool or kindergarten is included under this heading only if it is an integral part of an elementary school or a regularly established school system.

Employee Benefits: Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement and Social Security.

Enrollment: The total number of students registered in a given school unit at a given time, generally in the fall. (October 1 in Minnesota)

Entry: The record of a financial transaction in its appropriate book of accounts. Also, the act of recording a transaction in the books of accounts.

Equalization: The process of (1) reducing the tax rate or tax base disparities among different taxing jurisdictions, or (2) reducing net tax disparities among different properties within the same class in a given taxing jurisdiction.

Expenditures: Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year. For elementary/secondary schools, these include all charges for current outlays plus capital outlays and interest on school debt.

Expenditures Per Pupil: Charges incurred for a particular period of time divided by a student unit of measure, such as enrollment, average daily attendance, or average daily membership.

Expenses: Costs incurred in the normal course of operations.

F

Fiscal Year: The twelve-month period to which the annual budget applies. All Minnesota school districts, by law, must observe a fiscal year that runs July 1 through June 30.

Free School Meals: Beginning July 1, 2023 all students are eligible for free school meals via a state-funded program. The cost of meals served to students who do not qualify for free or reduced-price meals is reimbursed by the state of Minnesota.

Full-Time Equivalency (FTE): The result of a computation that divides the amount of time for a less than full-time activity by the amount of time normally required in a corresponding full-time activity.

Fund: A sum of money or other resources segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations, and constituting an independent fiscal and accounting entity.

Fund Balance (equity): Mathematical excess of assets over liabilities.

Federal Sources: Revenues received from federal government appropriations.

Fiduciary Funds: Account for assets held in a trustee capacity or as an agent for individuals, organizations or other governmental units and/or funds.

Formula Allowance: Minnesota's basic general education formula allowance provided school districts with a majority of their revenue.

G

General Fund: Typically, the largest fund in the budget. It is comprised of money not in other funds. Most of this fund is not earmarked for specific purposes.

Generally Accepted Accounting Principles (GAAP): Standard framework of guidelines for financial accounting used in any given jurisdiction; generally known as accounting standards or standard accounting practice. These include the standards, conventions and rules that accountants follow in recording and summarizing financial transactions and in the preparation of financial statements.

General Obligation Bonds (GO Bonds): Bonds that the state stands behind with its taxing powers.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments (school districts) from state and federal governments and are usually made for specified purposes.

H

High School: A secondary school offering the final years of high school work necessary for graduation, usually including grades 9-12.

I

Interest: The payment (cost) for the use of money.

Internal Service Funds: Funds internal to the operation of a unit that provide a variety of services to that unit, such as a printing activity. The funds must recover the full costs of services provided through billing back.

J

No entries

K

Kindergarten: This category of students includes transitional kindergarten, kindergarten and pre-first-grade students, and is traditionally found in elementary schools.

Kindergarten Handicapped (or disabled): This is a special category within kindergarten that provides for increased weighting of these kindergarten students that provides more revenue to a district.

L

Lease: A contract that specifies the terms under which the owner of an asset (the lessor) agrees to transfer the right to use the asset to another party (the lessee).

Lessee: The party that is granted the right to use property under the terms of a lease.

Lessor: The owner of property that is rented (leased) to another party.

Levy: A tax imposed on property, which a school board may levy, and is limited by statute.

Liabilities: Obligations measurable in monetary terms that represent amounts owed to creditors, governments, employees and other parties.

Local Education Agency (LEA): See *school district.*

Long-Term Liabilities: Debts or other obligations that will not be paid within one year.

M

Mandates: Requirements imposed by one level of government on another.

Marginal Cost Pupil Unit: Used to indicate pupil count. It is a calculation whereby 77 percent of the current year pupil count is added to 23 percent of the prior year pupil count.

Market Value: The value assigned to property by an assessor. The market value is intended to reflect the sales value of the property.

Middle School: A secondary school following elementary school and preceding high school, usually including grades 6-8.

Minnesota Automated Reporting Student System (MARSS): A system of pupil accounting that maintains essential data elements for each public school student attending school in Minnesota and reported by school districts to the state.

Minnesota Department of Education (MDE): The formal agency within the executive branch of government in Minnesota that oversees the operations of education, K-12 education in particular.

Modified Accrual Basis of Accounting: The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/ or available revenues, which should be accrued to reflect property taxes levied and revenue earned.

N

Net Tax Capacity (NTC): This value is derived by multiplying the estimated market value of each parcel by the appropriate class (use) rate for that parcel.

Net Tax Liability: The amount of tax computed by subtracting tax credits from the gross tax liability.

Nonresident Student: A student whose legal residence is outside the geographical area served by the district.

O

Operating Lease: A simple rental agreement where ownership is retained by the lessor at the conclusion of the leasing agreement.

P

Principal (face value or maturity value): The amount that will be paid on a bond at its maturity date.

Public Employees Retirement Association (PERA): This group administers pension plans that cover local, county and school district non-teaching employees.

Pupil Units: A weighted count of pupils in average daily membership used in the calculation of state aid and local tax levies.

Q

No entries

R

Review and Comment: A process by which the commissioner of Minnesota Department of Education reviews and comments on the feasibility and practicality of proposed school district building projects.

Refunding Bonds: Bonds issued to pay off bonds already outstanding.

Reserve: An amount set aside for some specified purpose.

Resident Student: A student whose legal residence is within the geographic area served by the district.

Resident Pupil Units (RPU): A weighted count of resident pupils in Average Daily Membership (ADM) used in the calculation of state aid and local tax levies.

Revenues: Money received by a unit from external sources net of refunds and other correcting transactions, other than from the issuance of debt, liquidation of investments, and as agency and probate trust transactions.

S

School Board: Elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in the school district.

School District: A unit for administration of a public-school system often comprising several cities within a state.

Social Security (FICA) Taxes: Federal Insurance Contributions Act taxes imposed on employees and employers; used mainly to provide retirement benefits.

Staff Automated Reporting System (STAR): The system by which staff data elements are recorded and transmitted to the Minnesota Department of Education.

Stated Rate of Interest: The rate of interest printed on the bond.

Statute: A written law passed by a legislative body.

T

Tax Base: The value of commercial, industrial, residential, agricultural and other properties in a school district, city, municipality and county.

Tax Capacity: The taxable value of property. Tax capacity of a property is determined by the type of property, taxable market value of the property and state-determined class rates for different types or property.

Tax Credit: A state-allowed reduction on local property taxes.

Teachers Retirement Association (TRA): A statewide public pension fund for public school teachers throughout Minnesota, except for teachers in the first-class cities, and some teachers in community colleges, state universities and technical colleges.

Transfer: The movement of money between funds; transfer must be consistent with legislative intent.

Trial Balance: A listing of all account balances; provides a means of testing whether total debits equal total credits for all accounts.

Trust Fund: A fund consisting of resources received and held by the district as trustee to be expended or invested in accordance with the conditions of the trust.

U

Uniform Financial Accounting and Reporting Standards (UFARS): Minnesota's legally prescribed set of accounting standards for all school districts.

Useful Life: The term used to describe the life over which an asset is expected to be useful to the company; cost is assigned to the periods benefited from using the asset.

V

No entries

W

Weighted Pupil Units: A varied weighting of pupils by grade. Students in grades 1-6 may be counted as a 1.0 pupil unit and students in grades 7-12 may be counted as a 1.2 pupil unit.

X

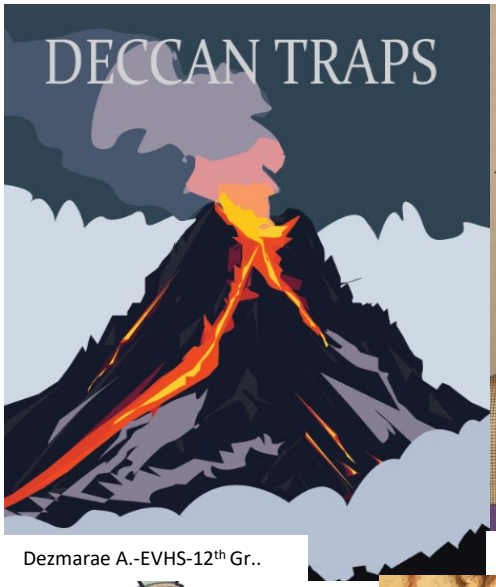
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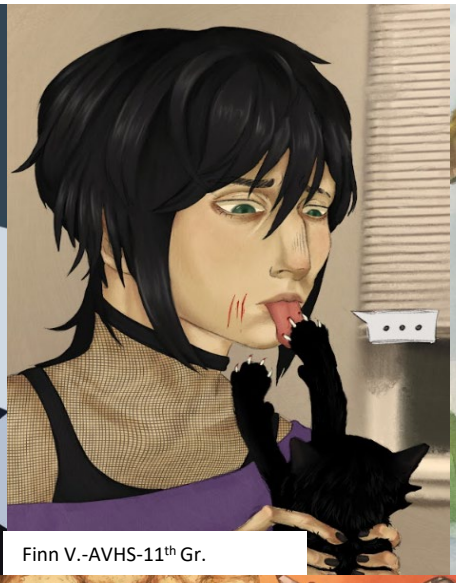
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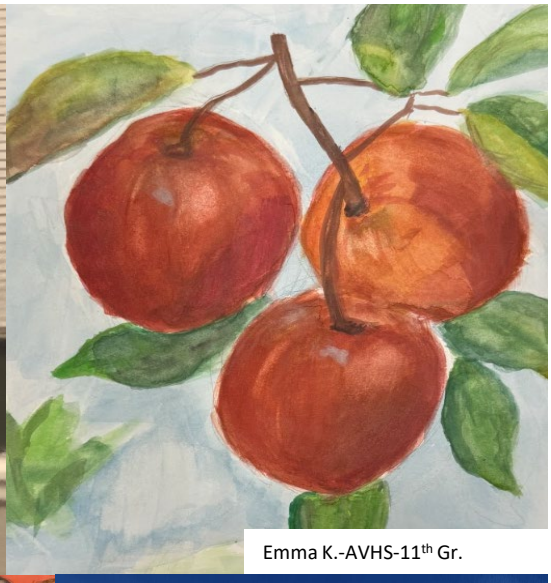
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Dezmarae A.-EVHS-12th Gr..



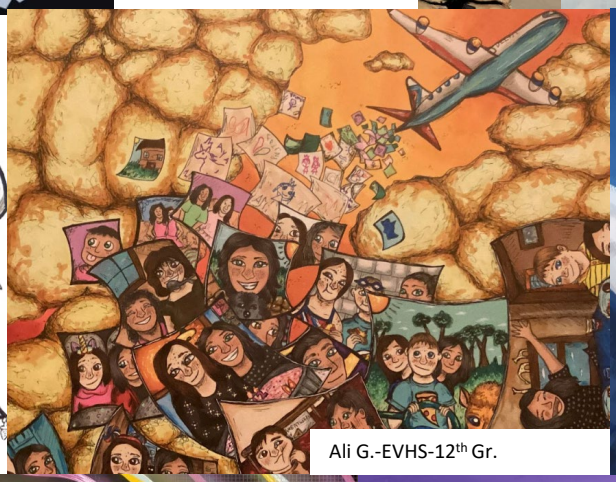
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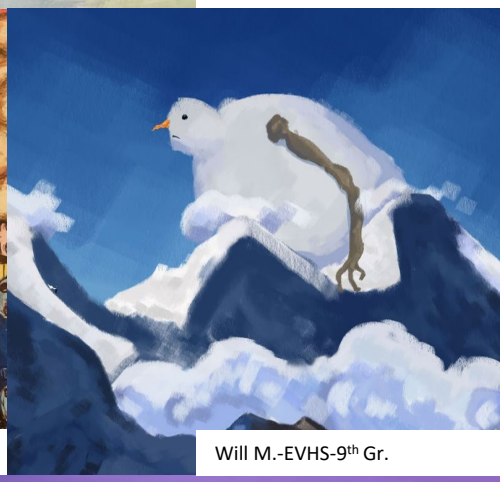
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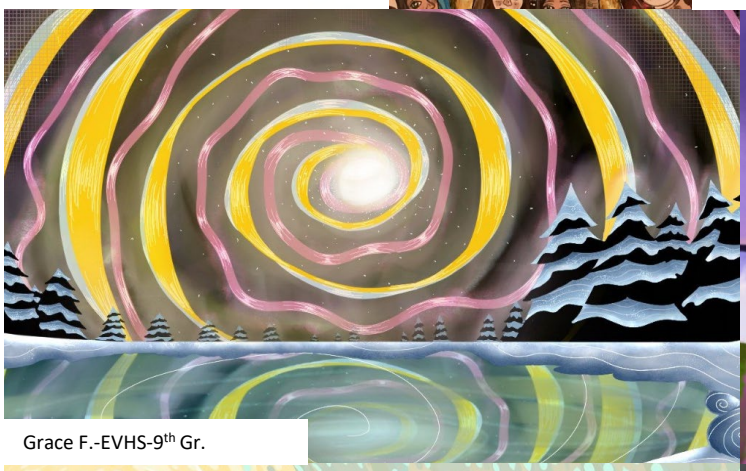
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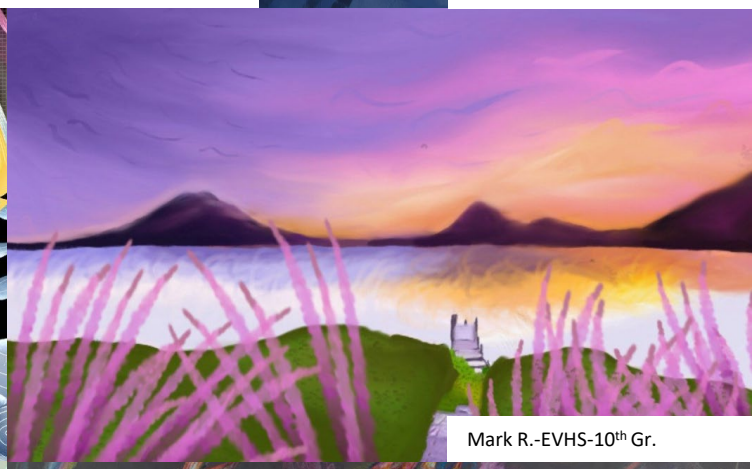
Ali G.-EVHS-12th Gr.



Will M.-EVHS-9th Gr.



Grace F.-EVHS-9th Gr.



Mark R.-EVHS-10th Gr.



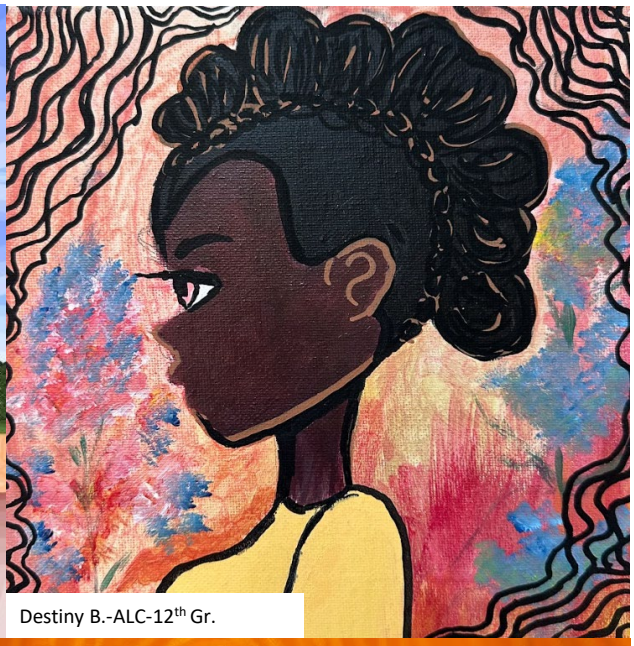
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Damian X.-AVHS-9th Gr.



Lila H.-EVHS- 9th Gr.



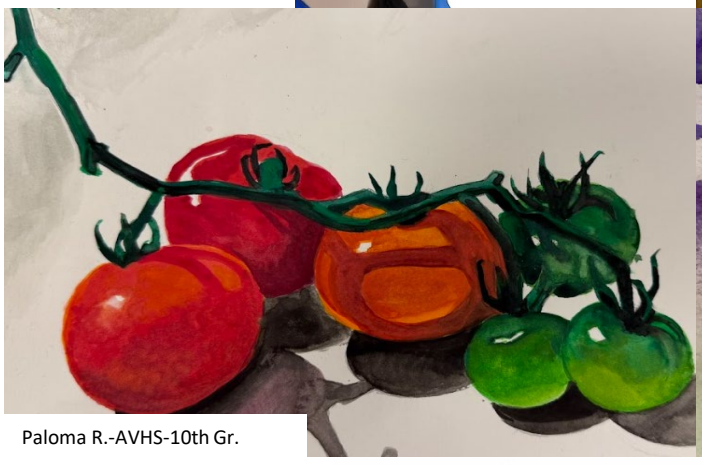
Destiny B.-ALC-12th Gr.



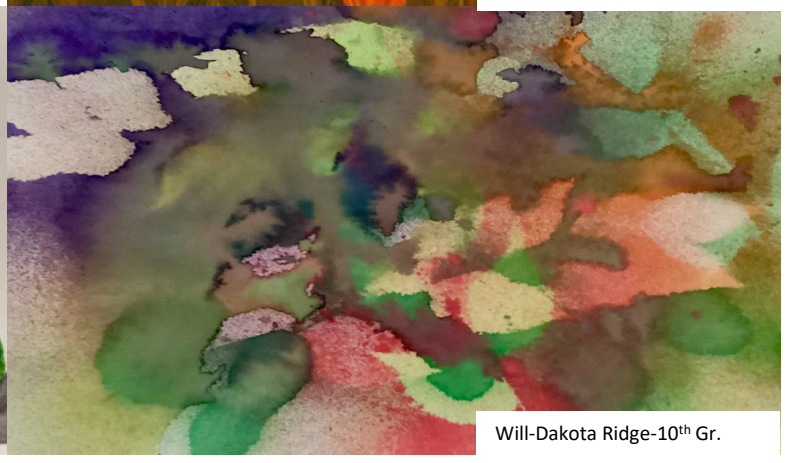
Citlali B.-196 Online-12th Gr.



Iman A.-EVHS-12th Gr.



Paloma R.-AVHS-10th Gr.



Will-Dakota Ridge-10th Gr.

ACADEMICS · ARTS · ATHLETICS

DISTRICT196

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Public Schools

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

Meeting Date: **01/12/2026** Place on Agenda: **New Business** Action Requested: **Review**

Topic: **2026 District 196 Legislative Platform**

Presenter(s): **Janet Swiecichowski, EdD** Title(s): **Director of Communications**

Background
Each year, members of the Legislative Advisory Council and Budget Advisory Council provide input into proposed legislative priorities. The 2026 Legislative Session begins in February. We are also actively engaged with educational associations, including the Association of Metropolitan School Districts (AMSD), Minnesota Association of School Boards (MSBA), and Minnesota Association of School Administrators (MASA), and have aligned many of our priorities with statewide priorities.

District 196 values the significant investment Minnesotans have made in their public schools, and we applaud the legislature for working to stabilize school funding by tying the Basic Education formula to an inflationary index. Given that 2026 is a policy and bonding year and recognizing significant state and federal funding challenges ahead, we urge the legislature to protect existing education funding as the best investment it can make in our state's future.

2026 LEGISLATIVE PRIORITIES

Stable and Predictable Funding

- Protect the Basic Education formula inflationary index. (AMSD, MASA, MSBA)
- Hold districts harmless in compensatory revenue changes and improve how students in need are identified and served, while awaiting the Compensatory Revenue Task Force recommendations. (AMSD, MASA, MSBA)
- Repeal the contingent $250 million cut to special education cross-subsidy reduction aid scheduled for the 2028–29 biennium. (AMSD, MASA, MSBA)
- Provide full ongoing state funding, or repeal, summer unemployment for non-licensed school staff. (MSBA)
- Allow school boards to renew a capital project levy at the existing rate following a public hearing. (AMSD)

Safe and Supportive Schools

- Raise the cap for the School Safety Levy to provide districts with greater flexibility to address a full range of local safety needs consistent with best practices and community expectations. (MSBA)
- Continue efforts to improve youth mental health supports through access to high-quality healthcare for all and by increasing the number of social workers and mental health professionals.

Teacher Licensure

- Require post-secondary institutions to include READ Act training requirements in teacher preparation and licensure programs.
- Continue to invest in teacher recruitment and preparation programs.
- Revise child protection laws to extend the statute of limitations for victims to pursue prosecution of inappropriate teacher-student relationships; streamline associated reporting to MDE and PELSB.

Alternatives

1. Suggest changes to the 2026 legislative priorities.
2. Do not approve the 2026 legislative priorities.

Recommendation

The 2026 District 196 Legislative Platform is presented for review only. It will be brought back for approval at the Feb. 9, 2026, regular School Board meeting.



DISTRICT 196 LEGISLATIVE PLATFORM

January 12, 2026

ACADEMICS · ARTS · ATHLETICS

DISTRICT196®

One District. Infinite Possibilities.

STRATEGIC ROADMAP



DISTRICT 196

STRATEGIC ROADMAP

ADOPTED JUNE 26, 2023

MISSION

OUR CORE PURPOSE WITH DISTINCTION

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

VISION

WHAT WE INTEND TO CREATE

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

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

CORE VALUES

DRIVERS OF OUR WORDS AND ACTIONS

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

STRATEGIC PRIORITIES

FOCUS OF OUR CONTINUOUS IMPROVEMENT

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

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

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- Developing the whole student and honoring diverse needs and cultures.
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CORE VALUES

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

STRATEGIC PRIORITIES

Well-being • Achievement • Equity • Resources

Thank YOU Legislators



Sen. Jim Carlson (52-DFL)
3221 Minnesota Senate Building
sen.jim.carlson@senate.mn
LA Christie Blood 651-297-8073



Sen. Matt Klein (53-DFL)
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LA CJ Larson 815-621-9234



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LA Ann Tepoorten 651-296-1554



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rep.drew.roach@house.mn
LA Mary McNamara 651-296-8891

Last Session Recap

2025-2026

EDUCATE. DEVELOP. INSPIRE.

A difficult session

- Forecast: State Deficits in 2028-29
- Regular Session Budget Targets
  - Gov proposed cuts
  - House proposed modest increase
  - Senate proposed 0% increase and ($557 million) in 28-29
- Special Session
  - No change for 26-27 biennium
  - ($420 million) for 28-29 biennium

EDUCATE. DEVELOP. INSPIRE.

Legislative Successes

✅ Gen Ed Formula remains linked to inflation and will increase by 2.74 percent for FY26.

✅ One-time compensatory hold-harmless funding for FY26.

✅ $100 million appropriated for school unemployment aid account through FY27.

EDUCATE. DEVELOP. INSPIRE.

Legislative Reductions (2025)

❌ $250 million special education reductions 28-29.

❌ Special education transportation aid (reimb) decrease to 95% for FY26 and 90% for FY27. ($43m)

❌ Student support personnel aid ($28.7 million)

❌ School library aid (19.6 million)

❌ Teacher pipeline programs ($70 million)

❌ Lowers free meals state funding from 12.5 cents to 6.25 cents per meal beginning in FY28.

2026 Legislative Priorities



Stable, Predictable Funding



Safe and Supportive Schools



Teacher Licensure

EDUCATE. DEVELOP. INSPIRE.

Stable, Predictable Funding

- Protect the Basic Education formula **inflationary index**.
- Hold districts harmless in **compensatory revenue** changes and improve how students in need are identified and served, while awaiting the Compensatory Revenue Task Force recommendations.
- Repeal the contingent $250 million cut to special education cross-subsidy reduction aid (2028–29).
- Continue full ongoing state funding, or repeal, summer unemployment for non-licensed school staff.

EDUCATE. DEVELOP. INSPIRE.

Safe and Supportive Schools

- Youth mental health supports through access to high-quality healthcare for all and by increasing the number of social workers and mental health professionals.

- Raise the cap for the School Safety Levy to provide districts with greater flexibility to address a full range of local safety needs consistent with best practices and community expectations.

EDUCATE. DEVELOP. INSPIRE.

Teacher Licensure

- Include READ Act training requirements in all teacher preparation and licensure programs.
- Continue to invest in teacher recruitment and preparation programs.
- Revise child protection laws to extend the statute of limitations for victims to pursue prosecution of inappropriate teacher-student relationships; streamline associated reporting to MDE and PELSB.



QUESTIONS

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date: **01/12/2026** Place on Agenda: **Other Action** Action Requested: **Approval**

Topic: **2026 Language Access Plan Updates**

Presenter(s): **Janet Swiecichowski, EdD** Title(s): **Director of Communications**

Background
District 196 is committed to creating an inclusive environment where all families feel valued, informed, and engaged as active partners in their child's education. To support this commitment, the District 196 Language Access Plan was adopted in January 2025. The plan aims to remove language barriers and empower families who prefer to communicate in a language other than English. This plan ensures equitable access to information and resources for all students, families, and staff.

This report will provide an update on the implementation of the district's Language Access Plan, an increase in use of language access tools, and proposed updates to the district's Language Access Plan. During the 2025 legislative session, Minnesota Statute 123B.32 (Language Access Plans) was updated to include language about parents who need accommodations related to their own disabilities, as outlined in the Americans with Disabilities Act — especially related to blind, deaf, and hard-of-hearing accommodations.

After one year of successful implementation, the following changes to the District 196 Language Access Plan are proposed for 2026 and beyond.

- Page 2: Proposed Authority includes Title VI of the Civil Rights Act of 1964, Americans with Disabilities Act, and Web Content Accessibility Guidelines
- Page 3: Expands the definition for Qualified Interpreters and adds a definition for American Sign Language (ASL) Interpreters
- Page 4: Expands the description of content on the Language Services webpage
- Page 5: Adds American Sign Language (ASL) interpreters
- Page 6: Expands interpretation services to all families; no longer limited to families of identified English Language Development students
- Additional technical and style edits throughout the document

In District 196, we believe that every parent has the right to access information about their child's education in a language and manner they understand. The District 196 Language Access Plan outlines the tools, processes, and resources available in District 196 to support language access across the district.

Alternatives

1. Suggest additional changes to the Language Access Plan.
2. Do not approve the Language Access Plan.

Recommendation
Approve the Language Access Plan updates.

BAGA NAGAAN DHUFTAN

欢迎

ДОБРО ПОЖАЛОВАТЬ

SOO DHAWOW

LANGUAGE ACCESS PLAN

District196.org /LanguageAccess

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¡BIENVENIDOS!

CHÀO MỪNG

reviewDISTRICT 196 LANGUAGE ACCESS PLAN

More than 100 languages are spoken in homes in District 196. **Spanish and Somali are the most common after English, with about 9% of families speaking one of these two languages.**

In District 196, we are committed to ensuring that every family has equitable access to information. Our Language Access Plan is designed to remove language barriers and empower families who prefer to communicate in a language other than English to engage in their children's education. This plan supports our diverse community by ensuring families can participate in school communications, events, and decision-making processes, creating a more inclusive and welcoming environment for all.

PURPOSE AND AUTHORITY

This Language Access Plan is intended to align with Minn. Stat. § 123B.32, The Americans with Disabilities Act, Web Content Accessibility Guidelines, and Title VI of the Civil Rights Act of 1964, which require school districts to provide/utilize processes and procedures that effectively assist students and adults who communicate in a language other than English. The Language Access Plan provides information about the Language Access tools, processes, and resources available for students, families, and staff in District 196.

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NOTICE OF LANGUAGE SERVICES 4
INTERPRETATION AND TRANSLATION 5
STAFF ROLES AND RESPONSIBILITIES 6
LANGUAGE ACCESS COMMUNICATIONS AND REVIEW 7

DEFINITIONS

American Sign Language (ASL) Interpreters: Trained professionals who facilitate communication between individuals who use American Sign Language and those who use spoken language. They adhere to professional standards and are certified as required by Minnesota Statute 122A.31.

Bilingual staff are fluent in multiple languages but are not trained interpreters. They can assist with simple tasks (helping with forms/relaying basic messages) but should not interpret or be pulled from primary duties.

English Language Development (ELD) is a program in District 196 that provides academic English language support to multilingual learners.

English Learner Student (EL) is a student whose primary language is not English and requires language support.

Interpretation is rendering a spoken or signed communication from one language into another.

Language Access Plan is a written document that describes how our district will provide services, processes and procedures to render effective language assistance to students and families who prefer to communicate in a language other than English.

Language Services facilitate communication between speakers of a language other than English in a timely and meaningful way.

Multilingual Learner is a broad category that includes students who were never identified for English Learner (EL) status, students currently receiving ELD instruction, and those who previously had EL status.

Preferred language is the language in which parents or guardians request services, resources, and communications from schools and the district.

Qualified interpreters are trained and experienced professionals who adhere to the National Code of Ethics and Standards. They possess the skills necessary to interpret in a school environment and have at least two years of experience with educational terminology and understand the Minnesota Code of Ethics and Standards.

Translation is converting written text from one language into another, while maintaining the original material's intended meaning. For languages that rely on an oral tradition (i.e., Somali), an oral interpretation may be used in place of written translation.

Vital documents refer to materials essential to a family's ability to access District 196 services. Full definition

LANGUAGE IDENTIFICATION

Parents/Guardians: Preferred Language

During enrollment, parents and guardians specify their preferred language, which is recorded in their profile within the district's student information system. This enables schools to identify families who need language assistance and provide appropriate language services. Families can update their preferred language at any time in our Campus Portal for parents or by contacting their school.

Students: English Learner (EL) Identification

All families complete the Minnesota Language Survey (MNLS) during enrollment, which identifies a student's language experiences through responses from parents or guardians. If the survey indicates a potential English Learner, the district

administers a state-approved language proficiency assessment to determine whether English language development services are needed and identify the student with EL status. Families are notified in the required timeline if their child qualifies for EL services using the District's Parent Notification Form. The notification includes the amount of time and type of EL service the child receives and shares the right to refuse service. Detailed information about ELD services in District 196 is available in our Language Instruction Education Program.

NOTICE OF LANGUAGE SERVICES

District 196 is proud to provide language services. Families are informed of language services through school newsletters, printed flyers, school/district handbooks, webpages, and e-newsletters. Examples include:





I Need Assistance Cards

Schools offer small cards requesting assistance from an interpreter in the district's top eight languages.

We Can Help You Posters

"Welcome posters" informing individuals of their right to request interpreters or translation services at no cost are posted near each school's main entrance.

Point To Your Language Signs

The top eight languages in our district are represented. Posters at each school's front desk also allow individuals to indicate their language, enabling staff to arrange appropriate language services immediately.

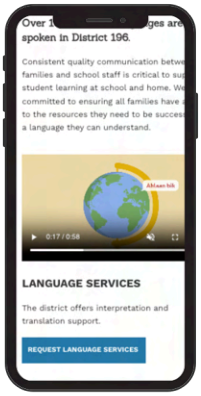
Language Services webpage: Help families to access interpretation and translation support for school-related communication. It also helps families understand their rights and the procedures for requesting language services.

English Language Development webpage: Find information about English Learning identification, entrance and exit procedures, and other frequently asked questions.

Cultural Family Advocates webpage: Learn how Cultural Family Advocates support families with diverse needs.

Spanish/Somali Resource Pages: Spanish and Somali are the most common languages in District 196. Therefore, we have dedicated webpages for Spanish-speaking (Recursos en español) and Somali-speaking families (Khayraadka oo Somali) to provide essential information and resources, including:





- Forms to request an interpreter or assistance
- Calendars and maps
- Student Rights and Responsibilities Handbook
- Enrollment procedures
- Health/mental health resources
- Nutrition services information
- Transportation information
- English Learner program information
- Guides to help parents use school platforms

INTERPRETATION



Interpretation from qualified language interpreters and certified American Sign Language Interpreters is available for communications related to academic outcomes, progress, determinations, and placement of students in specialized programs and services, as well as conferences, enrollment, informational meetings, and more.

District 196 offers options for interpretation: On-demand - Over-the-phone interpreting (OPI), scheduled or on-demand video-remote interpreting (VRI), and in-person interpreting (spoken or ASL).

HOW TO ACCESS INTERPRETATION SERVICES

The Staff Portal includes:

- A list of qualified freelance interpreters and approved local interpreting companies
- Step-by-step instructions for booking/using interpretation services
- Guidelines, ethics, and standards

Families can request an interpreter:

- By contacting their school or through our online Interpreter Request Form

Important Guidance:

Reliance on untrained students, siblings, friends, or staff to interpret is not acceptable. Students and untrained adults should not act as intermediaries in parent/guardian communication, as it may lead to misunderstandings.

It is not recommended to use on-demand phone or video interpretation services for Individualized Education Program (IEP), sensitive subject meetings, or student behavior meetings. To ensure accuracy and clarity, in-person interpreters or scheduled video calls with interpreters from our approved interpretation providers should be used.

TRANSLATION



Website Translation: Families can view all district and school websites in their preferred language by selecting the "select language" option on the home page.

Digital Communication Translation: District 196 uses ParentSquare email, voice and texting services that provide automated translation in more than 120 languages. ParentSquare is a primary translation tool for all district staff. School staff can:

- Send information in families' preferred languages (via email, phoone and text).
- Allow families to choose their preferred language for viewing communications.
- Send and receive two-way text messages in the family's preferred language.

HOW TO ACCESS TRANSLATION SERVICES

The Staff Portal includes:

- A list of approved local translation companies
- Guidelines, ethics, and standards
- Step-by-step instructions for translation services

Families can request a translation:

- By contacting their school

Important Guidance:

- Reliance on unapproved automated translation tools (such as Google Translate) is not recommended.
- When families cannot read written materials, oral interpretation will be provided.
- For direct districtwide multilingual communications needs, please email: languageservices@district196.org

STAFF ROLES AND RESPONSIBILITIES

District 196 staff are responsible for ensuring meaningful and timely access to information in individuals' preferred languages. This includes principals, assistant principals, teachers, office staff, counselors, cultural family advocates, school nurses, district staff, and all other personnel. District 196 Regulation (801.12AR)

STAFF TRAINING | Training to prepare staff to support multilingual families includes:

- In-person workshops
- Step-by-step guides
- Video tutorials
- New staff onboarding

SPECIALIST SUPPORT | District 196 has designated roles to support multilingual families:

Multilingual Communications Specialist: District 196 employs a Multilingual Communications Specialist to ensure effective communication with families who prefer communication in a language other than English by:

- Coordinate districtwide interpretation and translation services to ensure families and staff receive timely, accurate language support.
- Identify and prioritize key communications and documents for translation to support equitable access for families.
- Collaborate with schools and departments to plan language access for meetings, events, and written communications.
- Build staff understanding, tools, and systems that promote equitable family engagement across the district.
- Serve as a connector and advisor to staff supporting multilingual families, facilitating cross-department alignment on language access practices.

English Language Development (ELD) Professionals: Highly qualified, ELD-licensed teachers provide multilingual learners additional instruction in English language development to ensure students can access grade-level content knowledge. Comprehensive support includes:

- Specialized Instruction: Teach targeted lessons to strengthen multilingual learners' English skills in listening, speaking, reading, and writing.
- Progress Monitoring: Monitor and report students' language development and academic growth, ensuring their progress receives support and recognition.

- Family Support: Help multilingual families navigate the school system by offering resources and guidance to reinforce learning at home.
- Professional Learning: Provide teachers and school staff with strategies and resources to better understand and meet the needs of multilingual learners.

Cultural Family Advocates (CFAs)*: District 196 employs Cultural Family Advocates to support our diverse community, helping families feel included and empowered to engage in their children's education. Their work includes:

- Facilitating Communication: Acting as a vital link between families and school staff, CFAs ensure essential information is shared effectively in the family's preferred language.
- Supporting Multilingual Families: CFAs partner with schools to support the needs of multilingual families. CFAs foster a welcoming and inclusive environment where all families feel supported and connected.
- Promoting Cultural Understanding: By educating school staff about the cultural backgrounds and unique experiences of multilingual families, CFAs help create a more inclusive, culturally responsive school community.

**Cultural Family Advocates (CFAs) are not professional interpreters or translators. In emergencies, a multilingual CFA may provide limited language support; however, this does not replace the use of the district's interpretation and translation resources*

LANGUAGE ACCESS COMMUNICATION

District 196 actively shares the Language Access Plan to ensure families and staff are aware of it and have the training and resources to use it effectively.

Community: Districtwide communications such as newsletters, emails, and websites.

Staff: All staff receive training through professional development sessions, video tutorials, and detailed step-by-step guides.

Families: Language services are offered to families who indicate a preferred language other than English. Information about Language Services is shared with all families through newsletters, printed flyers, and in school handbooks and on our language services website. The Language Access Plan is included in the district's Student Rights and Responsibilities handbook.

LANGUAGE ACCESS REVIEW

District 196 continuously reviews and evaluates the Language Access Plan to ensure it effectively meets the needs of our diverse community.

Feedback on language services is collected from families and staff through surveys, focus groups, and meetings, providing valuable insights to refine and enhance the plan. The plan will be reviewed and updated by the District 196 School Board every two years.

We value your input on our language access services and are committed to providing high-quality support. If you have feedback or suggestions for improvement, or if you experience challenges accessing services, please contact us via email at languageservices@district196.org or by mail at District 196 District Office, 3455 153rd St. W., Rosemount, MN 55068.

Language Access Plan

Janet Swiecichowski,
Communications Director

Jenedee Canino,
Multilingual Specialist

January 12, 2026

DISTRICT196
One District. Infinite Possibilities.



Agenda



Annual Review of Language Access Plan

Use of Language Access Tools

Required Plan Changes

STRATEGIC ROADMAP



DISTRICT 196

STRATEGIC ROADMAP

ADOPTED JUNE 26, 2023

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CORE VALUES

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

STRATEGIC PRIORITIES

Wellbeing • Achievement • Equity • Resources



WHY DOES IT MATTER?

2,582
English-Learning Students

120
Different Languages

104,000
Minutes of On-demand Interpretation



OUR LANGUAGE ACCESS PLAN INCLUDES



- Key Terminology
- Language Identification
- Language Services
- Training/Support
- Language Access Review

Link to Language Access Plan document

TOOLS FOR SCHOOLS

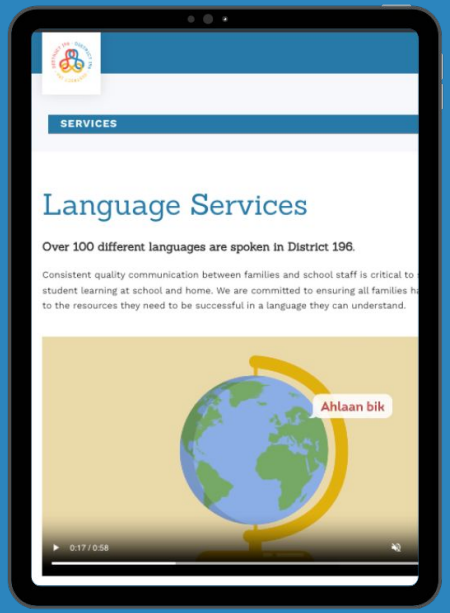
Interpreters, Translations & Signage

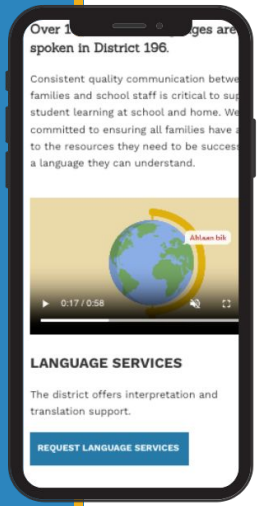


Welcome Posters



I SPEAK Cards





Language Services Webpage

LANGUAGE ACCESS IN DISTRICT 196

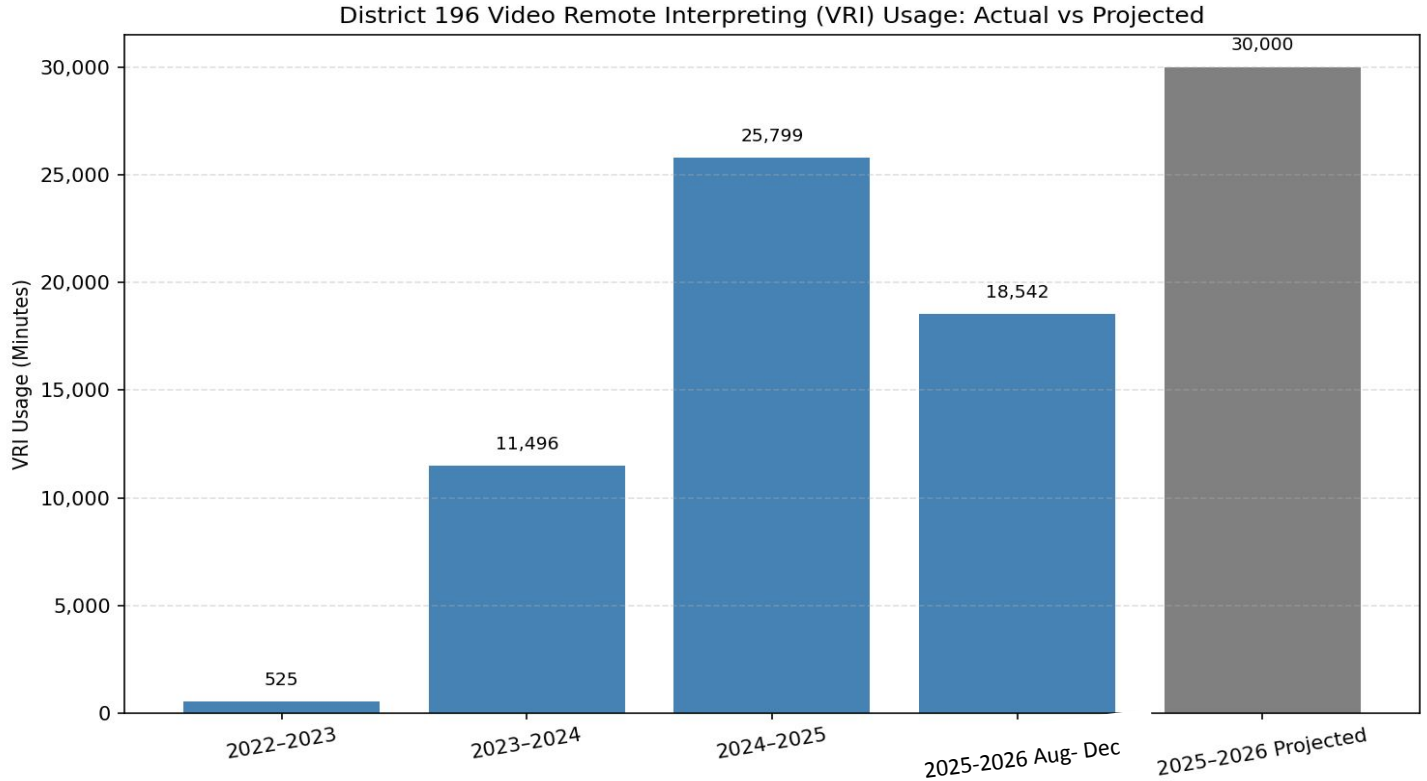
- Phone/Video Interpretation
- Staff Support
- Document Translation

https://propio.com/technology-solutions/propio-one/



EDUCATE. DEVELOP. INSPIRE.

Increase in Video Remote Interpretation (VRI)



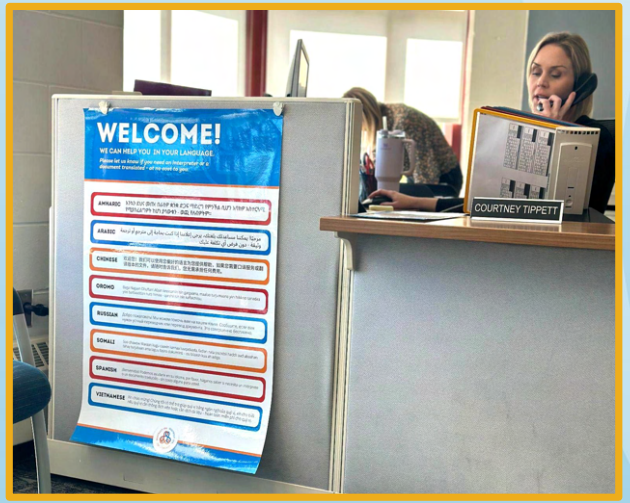
2025 ADDITIONAL RESOURCES



- ParentSquare (two-way translation)
- Website ChatBot

SHIFT IN THINKING

OFFICE OF TRANSLATION



EMPOWERING EMPLOYEES



LISTENING SESSIONS

- Families appreciated being heard
- ParentSquare is working well
- Bilingual staff at a school make a significant impact
- Listening sessions should be continued with additional groups



LANGUAGE ACCESS PLAN CHANGES

- ASL Definitions & Qualified Interpreters
- Americans with Disabilities Act
- Website Compliance
- Additional Training Sessions
- Expands interpretation services to all families

NEXT STEPS: IMPLEMENTATION

- Supporting Sites
- Training Staff
- Look for process improvements

  - Transportation
  - Enrollment
  - Assessment Teams
  - Listening Sessions



IN SUMMARY

- The Language Access Plan is influencing behavior and systems
- Staff training efforts are paying off
- Equity-focused communication is becoming normalized
- Shifts aligned with district priorities
- More equitable communication practices
- Increasing consistency across schools



Thank you!

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Public Schools

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

Meeting Date: **01/12/2026** Place on Agenda: **Other Action** Action Requested: **Approval**

Topic: **Staffing Allocation Guidelines for Fiscal Year 2027**

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

Background
Each year, the School Board approves staffing allocation guidelines for the following fiscal year. The preliminary budget is based upon these staffing guidelines and the spring enrollment projections. The final budget is based upon these staffing guidelines and the official Oct. 1 enrollment, except where noted in these guidelines. The administration uses these allocations to develop a detailed preliminary budget, which is then presented to the Board for approval in June.

This year's guidelines include some realignment to meet strategic priorities, as well as updates to reflect current allocations.

The attached guidelines reflect recommended staffing allocations for fiscal year 2027.

Alternatives
1. Do not approve the proposed staffing guidelines.
2. Suggest changes to the proposed staffing guidelines.

Recommendation
Approve the proposed staffing guidelines as presented.

Staffing Allocation Guideline 2026-2027

Administrative procedures have been established to assure that allocation, which are determined according to school enrollment, will be adjusted to reflect variances between projected and actual enrollment figures, measured in October.
The Director of Special Education may vary from the special education ratios dreiven by student needs.
The Superintendent is authorized to employ additional staff to maintain these ratios throughout the school year.

Department	Level/Building	Licensed/ Non-licensed	Position	Base Staffing Ratios and Formulae	Comments
Community Education	Districtwide	Licensed	Non-Public School Nurse	1.40	
Community Education	Districtwide	Licensed	School Nurse	.1 preschool screening	
Elementary Education	Elementary	Licensed	Classroom Teachers K-2	1.0 to 21.25 students, by building	
Elementary Education	Elementary	Licensed	Classroom Teachers 3-5	1.0 to 26.25 students, by building	
Elementary Education	Elementary	Licensed	Specialists Media, Physical Education General Music, Art and other specialists	K-5 + CBSE/141 (minimum of 3.6)	
Elementary Education	Elementary	Licensed	Instrumental Music Specialists	1.0 per 177 students (GH .5 Orchestra) (.3-.7 Additional Band)	Additional FTE for BFA, .1 Band Coord and travel as needed to balance FTE's)
Elementary Education	Elementary	Licensed	Talent Development Teachers	~~12.5, FTE, allocation varies by building~~ 10.0 FTE, (.5 FTE for each elementary)	Reduction to 10.0 FTE; and reallocation for even distribution of support across 20 elementary schools
Elementary Education	Elementary	Licensed	Title I Teachers	Allocation to designated Title schools varies dependent upon amount of federal funding, number of designated schools, and student enrollment.	
Elementary Education	Elementary	Licensed	Literacy Interventionist	20 (1.0 per school)	
Elementary Education	Elementary	Licensed	Social Worker	.5 per building	
Elementary Education	Elementary	Licensed	Mental Health Support (Social Worker, Psychologist)	.5 per building	
Elementary Education	Elementary	Licensed	Magnet Staffing	1.88 CP, EP, OR	
Elementary Education	Elementary	Licensed	Nurse	1.0 per building	
Elementary Education	Elementary	Licensed	Principal	1.0 per building	
Elementary Education	Elementary	Licensed	Assistant Administrator	Regular Ed Enrolllment — FTE Allocation 0-550 — 0.80 551-600 — 0.85 601-650 — 0.90 651-700 — 0.95 701+ — 1.00	
Secondary Education	Middle	Licensed	ALC Teacher	1.2 Districtwide allocation	
Secondary Education	Middle	Licensed	Band Teachers	1.0 per 165 students	
Secondary Education	Middle	Licensed	Classroom Teachers	1.0 per 25.325 students, by building	
Secondary Education	Middle	Licensed	Counselors	2.0 per building, plus 1.0 per 500 students for enrollment in excess of 1200	
Secondary Education	Middle	Licensed	Talent Development Teachers	.6 per building	
Secondary Education	Middle	Licensed	Media Specialists	.9 per building	
Secondary Education	Middle	Licensed	Literacy Interventionist Lead	6.0 (1.0 per school)	
Secondary Education	Middle	Licensed	Mandarin Teachers	Allocation to designated secondary schools (RMS, SHMS) varies dependent upon Mandarin enrollment	
Secondary Education	Middle	Licensed	Mental Health Support (Social Worker, Counselor, Psychologist)	1.0 per building	
Secondary Education	Middle	Licensed	Nurse	1.0 per building	
Secondary Education	Middle	Licensed	Secondary Technology Assistants	.45 teacher FTE per building	
Secondary Education	Middle	Licensed	STEM Support	1.0 (VMS)	

Secondary Education	Middle	Licensed	Striving Readers Teachers	Allocation to secondary schools varies dependent upon the number of students below proficiency on MCA Reading	
Secondary Education	Middle	Licensed	MTSS TOSA	.7 per building	
Secondary Education	Middle	Licensed	Principal	1.0 per building	
Secondary Education	Middle	Licensed	Assistant Principal	1.0 per building	
Secondary Education	Middle	Licensed	Assistant Administrator	.00007875 per student, plus .5	
Secondary Education	High	Licensed	AVID Teachers	.8 AVHS & EVHS ~~.7~~ .8 EHS & RHS	Increase of .1 for EHS and RHS
Secondary Education	High	Licensed	Career Development Teachers	Districtwide (dependent on the number of students who register)	
Secondary Education	High	Licensed	Classroom Teachers	1.0 per 24.5 students per building	
Secondary Education	High	Licensed	Counselors	1.0 per 445 students	
Secondary Education	High	Licensed	Developmental Psychology Teachers	1.2 EHS, EVHS, RHS, AVHS	
Secondary Education	High	Licensed	Mandarin Teachers	Allocation to designated secondary schools (RHS, EVHS varies dependent upon Mandarin enrollment.	
Secondary Education	High	Licensed	Media Specialists	1.8 per building	
Secondary Education	High	Licensed	Mental Health Support (Social Worker, Counselor, Psychologist)	1.5 per building	
Secondary Education	High	Licensed	Nurse	1.0 per building	
Secondary Education	High	Licensed	Secondary Technology Assistants	.45 per building	
Secondary Education	High	Licensed	Striving Readers Teachers	Allocation to secondary schools varies dependent upon the number of students below proficiency on MCA Reading	
Secondary Education	High	Licensed	Teacher allowance for 6th and 7th student class requests	1.0 per 1000 students (adjusted with SES)	
Secondary Education	High	Licensed	WED Teachers	1.0 per 31 students	
Secondary Education	High	Licensed	Principal	1.0 per building	
Secondary Education	High	Licensed	Assistant Principal	3.0 per building	
Secondary Education	High	Licensed	Assistant Administrator	.495 minimum per building plus .00070621 per student enrollment over 2,000	
Secondary Education	Cooperative Area Learning Program	Licensed	Teacher	1.0 per program	
Secondary Education	Area Learning Center	Licensed	Classroom Teachers	1.0 per 22 students	
Secondary Education	Area Learning Center	Licensed	Media Specialists	.45 per building	
Secondary Education	Area Learning Center	Licensed	Nurse	.30 per building	
Secondary Education	Area Learning Center	Licensed	Secondary Technology Assistants	.225 teacher per building	
Secondary Education	Area Learning Center	Licensed	Social Worker	1.0	
Secondary Education	Area Learning Center	Licensed	Coordinator	1.0	
Secondary Education	Area Learning Center	Licensed	Assistant Administrator	0.2	
Secondary Education	School of Environmental Studies	Licensed	Counselor	1.0 per 445 students	
Secondary Education	School of Environmental Studies	Licensed	Mental Health Support (Social Worker, Counselor, Psychologist)	.5 per building	
Secondary Education	School of Environmental Studies	Licensed	Nurse	1.0	
Secondary Education	School of Environmental Studies	Licensed	Teacher allowance for 6th and 7th student class requests	1.0 per 1000 students (adjusted with high schools)	
Secondary Education	School of Environmental Studies	Licensed	Principal	1.0	
Secondary Education	School of Environmental Studies	Licensed	Assistant Administrator	0.2	
Districtwide	All	Licensed	English Language Development (ELD) Teachers	1.0 per 30 students	
~~196 On-Line~~	~~9-12~~	~~Licensed~~	~~Classroom Teachers~~	~~1.0 per 24.5 students~~	Realignment of strategic priorities
~~196 On-Line~~	~~9-12~~	~~Licensed~~	~~Mental Health support: Social Worker/Counselor/Psychologist~~	~~0.5~~	Realignment of strategic priorities

~~196 On-Line~~	~~9-12~~	~~Licensed~~	~~School Nurse~~	~~0.1~~	Realignment of strategic priorities
~~Special Education 196 On-Line~~	~~9-12~~	~~Licensed~~	~~DAPE~~	~~1.0 per 60 students~~	Realignment of strategic priorities
~~Special Education 196 On-Line~~	~~9-12~~	~~Licensed~~	~~PI/PT~~	~~1.0 per 40 students~~	Realignment of strategic priorities
~~Special Education 196 On-Line~~	~~9-12~~	~~Licensed~~	~~School Psychologist~~	~~1.0 per 200 students (Secondary)~~	Realignment of strategic priorities
~~Special Education 196 On-Line~~	~~9-12~~	~~Licensed~~	~~Special Education Teacher~~	~~1.0 per 22 students (HS)~~	Realignment of strategic priorities
~~Special Education 196 On-Line~~	~~9-12~~	~~Licensed~~	~~Speech Language Pathologist~~	~~1.0 per 44.5 students~~	Realignment of strategic priorities
Special Education	Dakota Ridge	Licensed	Academic and Behavior Lead Interventionist	1.0	
Special Education	Dakota Ridge	Licensed	Assistant Administrator	1.0	
Special Education	Dakota Ridge	Licensed	Coaches	1.0 (.5 elementary/.5 middle school)	
Special Education	Dakota Ridge	Licensed	Coordinator	1.0	
Special Education	Dakota Ridge	Licensed	Lead Interventionist	0.5	
Special Education	Dakota Ridge	Licensed	Mental Health Support (Social Worker, Counselor, Psychologist)	0.5	
Special Education	Dakota Ridge	Licensed	Nurse	1.0	
Special Education	Dakota Ridge	Licensed	School Psychologist	1.0	
Special Education	Dakota Ridge	Licensed	Setting IV Teachers	1.0 per 6 students	
Special Education	Dakota Ridge	Licensed	Social Worker	1.0	
Special Education	Dakota Ridge	Licensed	Specialists - Art/Music	2.0	
Special Education	Dakota Valley Learning Center	Licensed	Nurse	0.9	
Special Education	Districtwide	Licensed	Adaptive Physical Education Teachers	1.0 per 60 students	
Special Education	Districtwide	Licensed	Communication & Accessibility Lead	1.0	
Special Education	Districtwide	Licensed	Connect and Thrive Teachers	1.0 per 6 students	
Special Education	Districtwide	Licensed	Due Process TOSA	0.25	
Special Education	Districtwide	Licensed	Homebound Teacher	1.0	
Special Education	Districtwide	Licensed	Itinerant Teachers: Vision and Deaf/Hard of Hearing	1.0 per 27.5 hours of direct and indirect service per week	
Special Education	Districtwide	Licensed	Physical Therapist	1.0 per 40 students	
Special Education	Districtwide	Licensed	Physically Impaired	1.0 per 40 students	
Special Education	Districtwide Centerbased	Licensed	Special Education Music Specialist	4.0 Districtwide Centerbased Programs	
Special Education	ECSE	Licensed	Connect/Thrive Teachers	1.0 per 6 students	
Special Education	ECSE	Licensed	Assistant Administrator	~~1.0~~ 1.5	Reallocation of .51 FTE from Transition Plus to ECSE based on student enrollment
Special Education	ECSE	Licensed	Classroom Teacher: Birth -age 3	1.0 per 12 students weekly	
Special Education	ECSE	Licensed	Classroom Teachers: Age 3-5	1.0 per 16 students	
Special Education	ECSE	Licensed	Coordinator	1.0	
Special Education	ECSE	Licensed	Lead Teacher	1.2	
Special Education	ECSE	Licensed	Occupational Therapists (OT)	1.0 per 42.5 students	
Special Education	ECSE	Licensed	Social Worker	0.5	
Special Education	ECSE	Licensed	Speech Language Pathologist	1.0 per 42.5 students	
Special Education	Elementary	Licensed	Occupational Therapists (OT)	1.0 per 65 students	
Special Education	Elementary	Licensed	Resource (SLD, DCD, EBD, ASD,ABS Teachers)	1.0 per 18 students	
Special Education	Elementary	Licensed	School Psychologists	1.0 per 200 students	
Special Education	Elementary	Licensed	Setting 3 - Skills, Achieve, Strategies	1.0 per 10 students	
Special Education	Elementary	Licensed	Speech Language Pathologist	1.0 per 42.5 students	
Special Education	Middle	Licensed	Resource (SLD, DCD, EBD, ASD, ABS Teachers)	1.0 per 20 students	
Special Education	Middle	Licensed	School Psychologists	1.0 per 200 students with IEP's	
Special Education	Middle	Licensed	Speech Language Pathologist	1.0 per 43.5 students	

Special Education	Secondary	Licensed	Occupational Therapists (OT)	1.0 per 75 students	
Special Education	Secondary	Licensed	Setting 3 - Skills, Achieve, Strategies	1.0 per 12 students	
Special Education	High	Licensed	Resource (SLD, DCD, EBD, ASD, ABS Teachers)	1.0 per 22 students	
Special Education	High	Licensed	WEH Teachers	1.0 per 25 students each trimester	
Special Education	High	Licensed	Speech Language Pathologist	1.0 per 44.5 students	
Special Education	High, ALC, TP	Licensed	School Psychologists	1.0 per 200 students with IEP's	
Special Education	School of Environmental Studies	Licensed	Resource (SLD, DCD, EBD, ASD, ABS Teachers)	1.0 per 22 students	
Special Education	School of Environmental Studies	Licensed	School Psychologists	0.5	
Special Education	Transition Plus	Licensed	Assistant Administrator/TOSA	.8/.2	
Special Education	Transition Plus	Licensed	Classroom Teacher	1.0 per 14 students	
Special Education	Transition Plus	Licensed	Coordinator	1.0	
Special Education	Transition Plus	Licensed	Lead Teacher	1.0	
Special Education	Transition Plus	Licensed	Nurse	1.0	
Special Education	Transition Plus	Licensed	Social Worker	1.0	
Special Education	Transition Plus	Licensed	Speech Language Pathologist	1.0	
Special Education	Transition Plus	Licensed	WEH Teachers	1.0 per 30 students	
Elementary Education	Elementary	Non-licensed	12-Month Secretary	1.0 per building	
Elementary Education	Elementary	Non-licensed	10-Month Secretary	Number of students x 1.88 secretary hours/year/student = Total 10-month secretary hours. Total 10-month secretary hours divided by 1352 hours = number of 10-month secretaries FTE	Contracted at 169 student days
Elementary Education	Elementary	Non-licensed	10-Month Clerks	Number of students x 8.363 (clerk hours/students) = Total clerk hours per building. Total clerk hours divided by 1352 hours = number of clerk FTE An additional .20 FTE is provided for the District Media Services	
Elementary Education	Elementary	Non-licensed	*Clerical notes*	*No elementary school will be allocated less than one 1.0 12-Month secretary and one .9 10-Month secretary. No elementary school will have fewer than 3.45 clerks.* *1.0 12-month = 2080 hours; (260 workdays x 8 hours = 2080)* *1.0 10-month = 1352 hours; (169 workdays x 8 hours = 1352)*	
Secondary Education	Middle	Non-licensed	12-Month Secretary	2.0 per building	
Secondary Education	Middle	Non-licensed	10-Month Secretary	Number of students x .87 secretary hours/year/student = total 10-Month secretary hours. Total 10-month secretary hours divided by 1368 hours = number of 10-month secretaries FTE	Contracted 171 student days
Secondary Education	Middle	Non-licensed	10-Month Clerk	Number of students x 5.322 (clerk hours/year/students = total clerk hours per building. Total clerk hours divided by 1368 hours = clerk FTE	
Secondary Education	Middle	Non-licensed	*Clerical notes*	*No middle school will be allocated less than one .65 FTE 10-Month secretary* *1.0 FTE 12-month = 2080 hours; (260 workdays x 8 hours = 2080)* *1.0 FTE 10-Month = 1368 hours; (171 workdays x 8 hours = 1368)*	
Secondary Education	High	Non-licensed	12-Month Secretary	4.0 per building	
Secondary Education	High	Non-licensed	10 - Month Secretary	Number of students x 1.81 secretary hours/year/students = total 10-month secretary hours. Total 10-month secretary hours divided by 1368 hours = number of 10-month secretaries FTE	

Secondary Education	High	Non-licensed	10 - Month Clerk	Number of students 3.33 (clerk hours/year/students) = total clerk hours per building. Total clerk hours divided by 1368 hours = clerk FTE	
Secondary Education	High	Non-licensed	*Clerical notes*	*1.0 FTE 12-month = 2080 hours; (260 workdays x 8 hours = 2080)* *1.0 FTE 10-Month = 1368 hours; (171 workdays x 8 hours = 1368)*	
Secondary Education	High	Non-licensed	Campus Security Specialist	2.0 per building	
Secondary Education	Area Learning Center	Non-licensed	12 - Month Secretary	1.0	
Secondary Education	Area Learning Center	Non-licensed	10 - Month Secretary	0.9	
Secondary Education	Area Learning Center	Non-licensed	10 - Month Clerk	0.675	
Secondary Education	Area Learning Center	Non-licensed	Building Security clerk	1.0	
Secondary Education	School of Environmental Studies	Non-licensed	12 - Month Secretary	1.0	
Secondary Education	School of Environmental Studies	Non-licensed	10 - Month Secretary	1.35	
Secondary Education	School of Environmental Studies	Non-licensed	Campus Security Specialist	1.0	
Special Education	Elementary	Non-licensed	Setting 3 Paraprofessional - Skills, Strategies, and Achieve	.781 per 4 students	
Special Education	Elementary	Non-licensed	Setting 3 Paraprofessional - Thrive and Connect	.781 per 3 students	
Special Education	Elementary	Non-licensed	Due Process-Secretary	1.0 per 201 or more students	
Special Education	Middle	Non-licensed	Setting 3 Paraprofessional - Skills, Strategies, and Achieve	.844 per 5 students	
Special Education	Middle	Non-licensed	Setting 3 Paraprofessionals - Thrive and Connect	.844 per 3 Students	
Special Education	Middle	Non-licensed	Due Process-Secretary	1.0 per 201 or more students	
Special Education	High	Non-licensed	Setting 3 Paraprofessional - Skills, Strategies, and Achieve	.844 per 5 students	
Special Education	High	Non-licensed	Setting 3 Paraprofessionals - Thrive and Connect	.844 per 3 Students	
Special Education	High	Non-licensed	Due Process-Secretary	1.0 per 201 or more students	
Special Education	Area Learning Center (ALC)	Non-licensed	Due Process-Secretary	1.0 per 201 or more students	
Special Education	School of Environmental Studies	Non-licensed	Due Process-Secretary	1.0 per 201 or more students	
Special Education	Early Childhood Special Education	Non-licensed	Special Education Paraprofessional	As needed based on Minnesota law and students	
Special Education	Early Childhood Special Education	Non-licensed	12-Month Secretary	0.8	
Special Education	Early Childhood Special Education	Non-licensed	Accounting Clerk	3.6	
Special Education	Dakota Ridge School	Non-licensed	12-Month Secretary	1.0	
Special Education	Dakota Ridge School	Non-licensed	10-Month Secretary	1.0	
Special Education	Dakota Ridge School	Non-licensed	Special Education Paraprofessional	As needed based on Minnesota law and students	
Special Education	Dakota Ridge School	Non-licensed	Individual Paraprofessional	Based on student needs	
Special Education	Dakota Ridge School	Non-licensed	Technology Support	0.5	
Special Education	Dakota Ridge School	Non-licensed	Due Process-Secretary	1.0 per 201 or more students	
Special Education	Transition Plus	Non-licensed	12-Month Secretary	1.0	
Special Education	Transition Plus	Non-licensed	Due Process-Secretary	1.0 per 201 or more students	
Special Education	Transition Plus	Non-licensed	Special Education Paraprofessional	.844 per teacher	
Special Education	Transition Plus	Non-licensed	Individual Paraprofessional	Based on student needs	
Special Education	Districtwide	Non-licensed	Certified Brailist	1.0	
Special Education	Districtwide	Non-licensed	Paraprofessionals	Based on student IEP's	
Special Education	Districtwide	Non-licensed	DHOH Assistant	Based on student IEP's	
Special Education	Districtwide	Non-licensed	Interpreters	Based on student IEP's	

Special Education	Districtwide	Non-licensed	Cued Language Transliterators	Based on student IEP's	
Special Education	Districtwide	Non-licensed	Private Duty Nurse	Based on student IEP's	
Operations	Elementary	Non-licensed	Custodian	1.5 per building at NV, TL and WV	
Operations	Elementary	Non-licensed	Custodian	2.5 per building at EP, GL, and PV	
Operations	Elementary	Non-licensed	Custodian	2.0 per building at CP, EL, DP, GH, OR, PW, RP, RE, SP and WL,	
Operations	Elementary	Non-licensed	Building Engineer	1.0 per elementary school (except SV, DW, and HL)	
Operations	Elementary	Non-licensed	Custodial Aide	0.5 per elementary school (except SV, DW and HL)	
Operations	Elementary/Middle	Non-licensed	Custodian	7.0 per double site (SV/VMS, HL/SHMS)	
Operations	Elementary/Middle	Non-licensed	Custodian	8.0 per double site (DW/BHMS)	
Operations	Elementary/Middle	Non-licensed	Building Engineer	1.0 per double site (SV/VMS, HL/SHMS, and DW/BHMS)	
Operations	Elementary/Middle	Non-licensed	Custodial Aide	0.5 per double site (SV/VMS, HL/SHMS, and DW/BHMS)	
Operations	Middle	Non-licensed	Custodian	5.0 per building at RMS	
Operations	Middle	Non-licensed	Custodian	6.0 per building at DHMS	
Operations	Middle	Non-licensed	Custodian	5.5 per building at FRMS	
Operations	Middle	Non-licensed	Building Engineer	1.0 per middle school (except VMS, SHMS, and BHMS)	
Operations	High	Non-licensed	Custodian	14.0 per building at AVHS	
Operations	High	Non-licensed	Custodian	~~13.0~~ 14.0 per building at EHS	Realignment of strategic priorities
Operations	High	Non-licensed	Custodian	12.5 per building at EVHS	
Operations	High	Non-licensed	Custodian	16.0 per building at RHS	
Operations	High	Non-licensed	Custodian	1.5 per building at SES	
Operations	High	Non-licensed	Building Engineer	1.0 per school	
Operations	Districtwide	Non-licensed	Custodian	~~5.0~~ 7.0 shared at CVLC/DVLC/DSC/DR/SBLC	Realignment of strategic priorities
Operations	Districtwide	Non-licensed	Building Engineer	1.0 (DR/CVLV/DSC/DVLC/DO/DOE/Transition+)	
Operations	Districtwide	Non-licensed	Maintenance Engineer	5.0 Districtwide	
Operations	Districtwide	Non-licensed	Groundskeeper	4.0 Districtwide	
Operations	Districtwide	Non-licensed	Custodian	~~3.5~~ 2.5 shared at DO/DOE/Transition+	Realignment of strategic priorities
Operations	Districtwide	Non-licensed	Custodial Floater	~~8.0~~ 6.0 Districtwide	Realignment of strategic priorities
Operations	Districtwide	Non-licensed	Grounds Supervisor	1.0 Districtwide	

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Meeting Date: **1/12/2026** Place on Agenda: **Other Action** Action Requested: **Approval**

Topic: **Pay Equity Report**

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

Background
The Pay Equity Report is required of all public entities on a three-year cycle to ensure compliance with the state pay equity law, which requires gender-fair compensation for public employees.

Alternatives
Do not approve the attached Pay Equity Report.

Recommendation
Approve the attached Pay Equity Report as presented for submission to the State.

MANAGEMENT AND BUDGET

Compliance Report

Jurisdiction: ISD No. 196 - Rosemount- Apple Valley-Eagan
3455 153rd Street West

Rosemount, -1 55068

Report Year: 2026
Case: 2 - 2026 DATA (Shared (Jur and MMB))

Contact: Anita Toth Phone: (651) 423-7768 E-Mail: anita.toth@district196.org

The statistical analysis, salary range and exceptional service pay test results are shown below. Part I is general information from your pay equity report data. Parts II, III and IV give you the test results.

For more detail on each test, refer to the Guide to Pay Equity Compliance and Computer Reports.

I. GENERAL JOB CLASS INFORMATION

	Male Classes	Female Classes	Balanced Classes	All Job Classes
# Job Classes	43	108	23	174
# Employees	109	3589	475	4173
Avg. Max Monthly Pay per employee	11440.62	10459.28		10334.45

II. STATISTICAL ANALYSIS TEST

A. Underpayment Ratio = 104.2563 *

	Male Classes	Female Classes
a. # At or above Predicted Pay	21	55
b. # Below Predicted Pay	22	53
c. TOTAL	43	108
d. % Below Predicted Pay (b divided by c = d)	51.16	49.07

*(Result is % of male classes below predicted pay divided by % of female classes below predicted pay.)

B. T-test Results

Degrees of Freedom (DF) = 3696 Value of T = -7.596

a. Avg. diff. in pay from predicted pay for male jobs = -4

b. Avg. diff. in pay from predicted pay for female jobs = 957

III. SALARY RANGE TEST = 80.74 (Result is A divided by B)

A. Avg. # of years to max salary for male jobs = 2.44

B. Avg. # of years to max salary for female jobs = 3.02

IV. EXCEPTIONAL SERVICE PAY TEST = 126.08 (Result is B divided by A)

A. % of male classes receiving ESP = 41.86 *

B. % of female classes receiving ESP = 52.78

*(If 20% or less, test result will be 0.00)

MANAGEMENT AND BUDGET

Job Class Data Entry Verification List

Case: 2026 DATA | ISD No. 196 - Rosemount- Apple Valley-Eagan | LGID: 968

Job Nbr	Class Title	Nbr Males	Nbr Females	Non-Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
1	Custodial Aide	3	2	0	B	172	3169.00	3169.00	0.00	7.00	
2	Nutrition Services Associate	12	149	0	F	180	3506.00	6419.00	2.00	0.00	Longevity
3	Chaperone	18	59	0	F	183	3362.00	6340.00	2.00	0.00	Longevity
4	Receptionist/Clerk	0	1	0	F	186	3970.00	7019.00	2.00	0.00	
5	Instr Clerk/Vol Clerk/Attendan	5	121	0	F	188	3613.00	6789.00	2.00	0.00	Longevity
6	Supt Office Clerk	0	1	0	F	188	4381.00	7736.00	2.00	0.00	
7	Elem Media Center Clerk	1	14	0	F	191	3990.00	6673.00	2.00	0.00	Longevity
8	Basic Skills Clerk/AVID	1	4	0	F	199	3695.00	6707.00	2.00	0.00	Longevity
9	Science Center Supply Clerk	0	1	0	F	199	3695.00	6707.00	2.00	0.00	Longevity
10	Behavior Support Clerk	1	19	0	F	202	3695.00	6707.00	2.00	0.00	Longevity
11	Cued Speech Trans NL/Deaf & HO	1	11	0	F	202	4152.00	8365.00	5.00	0.00	
12	ECFE Teaching Asst	3	37	0	F	202	3695.00	6707.00	2.00	0.00	Longevity
13	Printroom Clerk Lead	0	1	0	F	204	3762.00	6790.00	2.00	0.00	Longevity
14	Support Dept Clerk (Child Stud	0	36	0	F	205	3762.00	6790.00	2.00	0.00	Longevity
15	Evening/Night Custodian	72	29	0	B	207	3884.00	7198.00	1.00	0.00	Longevity
16	10 Mo School Secretary	1	36	0	F	208	3762.00	6790.00	2.00	0.00	Longevity
17	Accounting Clerk	1	7	0	F	208	3970.00	7018.00	2.00	0.00	Longevity
18	Archivist	0	1	0	F	208	3970.00	7018.00	2.00	0.00	Longevity
19	Comm Ed 12-mo Secretary	0	3	0	F	208	3970.00	7018.00	2.00	0.00	Longevity
20	Ed Sign Lang Interpr/Cued Spee	0	6	0	F	208	5362.00	9524.00	6.00	0.00	
21	Braillist	0	1	0	F	210	3877.00	7874.00	5.00	0.00	
22	Day Custodian	6	5	0	B	213	3884.00	7198.00	1.00	0.00	Longevity
23	Paraprofessional	68	467	0	F	214	3868.00	6510.00	2.00	0.00	Longevity
24	Groundskeeper	4	0	0	M	216	4582.00	7266.00	0.00	46.00	Longevity
25	Sec Media Center Clerk	0	6	0	F	217	3695.00	6477.00	2.00	0.00	Longevity
26	Elem Tech Support Clerk	3	17	0	F	220	3970.00	6788.00	2.00	0.00	Longevity
27	Aquatics Program Asst	1	0	0	M	221	4965.00	8370.00	2.00	0.00	
28	Student Info Secretary	0	2	0	F	221	4151.00	7223.00	2.00	0.00	Longevity
29	Accounts Payable Assoc/Audit A	1	3	0	F	223	4151.00	7223.00	2.00	0.00	
30	Mail Truck Driver	0	1	0	F	223	4716.00	7400.00	0.00	1.00	
31	Warehouse Checker	2	0	0	M	223	4582.00	7266.00	0.00	47.00	Longevity
32	Technology Team Support Spec	2	0	0	M	224	4965.00	8370.00	2.00	0.00	

MANAGEMENT AND BUDGET

Job Class Data Entry Verification List

Case: 2026 DATA | ISD No. 196 - Rosemount- Apple Valley-Eagan | LGID: 968

Job Nbr	Class Title	Nbr Males	Nbr Females	Non-Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
33	Registrar	0	1	0	F	225	4362.00	7459.00	2.00	0.00	Longevity
34	Truck Driver	3	0	0	M	226	4764.00	7448.00	0.00	17.00	Longevity
35	Graphic Design Clerk	0	1	0	F	232	4151.00	7223.00	2.00	0.00	
36	Mobile Device Support Spec	7	5	0	B	233	4964.00	8370.00	2.00	0.00	
37	Community Ed Secretary	0	6	0	F	234	3762.00	6791.00	2.00	0.00	Longevity
38	Middle School Secretary	0	6	0	F	234	3762.00	6791.00	2.00	0.00	Longevity
39	M/S Tech Support Clerk	1	3	0	F	238	4150.00	7223.00	2.00	0.00	Longevity
40	Bookeeper/Secretary	0	5	0	F	249	4362.00	7459.00	2.00	0.00	Longevity
41	Program Nurse	0	6	0	F	250	5502.00	8940.00	0.00	9.00	
42	Vehicle Technician	8	0	0	M	251	5440.00	8867.00	1.00	0.00	Longevity
43	Sp Ed Secretary	0	5	0	F	252	4362.00	7459.00	2.00	0.00	Longevity
44	Comm Ed Program Planner	0	1	0	F	253	5720.00	9215.00	2.00	0.00	
45	Secretary to ALC Coord	0	1	0	F	253	4362.00	7459.00	2.00	0.00	Longevity
46	Insurance Specialist	0	2	0	F	255	4362.00	7459.00	2.00	0.00	Longevity
47	Eve Lead Custodian Mid Scho	1	4	0	F	256	4243.00	7474.00	0.00	20.00	Longevity
48	Purchasing Services Specialist	0	2	0	F	256	6422.00	9955.00	2.00	0.00	
49	Elementary/SES Nutr Serv Mgr	0	17	0	F	257	4200.00	7250.00	2.00	0.00	Longevity
50	Nutrition Services Spec	0	1	0	F	257	5720.00	9215.00	2.00	0.00	
51	Transportation Trng Support Sp	1	0	0	M	258	5720.00	9215.00	2.00	0.00	
52	Eve Lead Custodian HS	3	0	0	M	259	4929.00	7240.00	0.00	17.00	
53	High School Secretary	1	11	0	F	262	4362.00	7459.00	2.00	0.00	Longevity
54	Inventory and Asset Management	0	1	0	F	262	5720.00	9215.00	2.00	0.00	
55	Secretary Coord ECFE	0	1	0	F	262	4362.00	7459.00	2.00	0.00	Longevity
56	HS Tech Support Clerk	4	2	0	B	264	4362.00	7459.00	2.00	0.00	Longevity
57	Bus Driver	129	59	0	B	265	4185.00	7348.00	2.00	0.00	Longevity
58	Campus Security Specialist	6	2	0	B	266	3743.00	6738.00	0.00	19.00	
59	Admin Asst to Elem Principal	0	20	0	F	267	4362.00	7459.00	2.00	0.00	Longevity
60	Secretary Class I	0	6	0	F	267	4362.00	7459.00	2.00	0.00	Longevity
61	Human Resources Specialist	0	4	0	F	267	4362.00	7459.00	2.00	0.00	Longevity
62	Exec Asst to Dir of Sec Educ	0	1	0	F	267	5720.00	9215.00	2.00	0.00	Longevity
63	Exec Asst Dir of HR	0	1	0	F	267	5720.00	9215.00	2.00	0.00	
64	Exec Asst to Dir of Comm Educ	0	1	0	F	267	5720.00	9215.00	2.00	0.00	

MANAGEMENT AND BUDGET

Job Class Data Entry Verification List

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Job Nbr	Class Title	Nbr Males	Nbr Females	Non-Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
65	Exec Asst to Dir of Elem Educ/	0	2	0	F	267	5720.00	9215.00	2.00	0.00	
66	Exec Asst to Dir of Finance	0	1	0	F	267	5720.00	9215.00	2.00	0.00	
67	Exec Asst to Dir of Spec Educ	0	1	0	F	267	5720.00	9215.00	2.00	0.00	Longevity
68	District Tech Service Desk Spe	0	1	0	F	268	5720.00	9215.00	2.00	0.00	
69	Sec Principal's Secretary	0	10	0	F	273	4362.00	7459.00	2.00	0.00	Longevity
71	Mech Specialist	8	0	0	M	284	5138.00	7822.00	0.00	30.00	Longevity
72	Accounting/Payroll Specialist	3	5	0	B	292	4362.00	7459.00	2.00	0.00	Longevity
73	District Maint Engineer	4	0	0	M	295	7044.00	9860.00	0.00	25.00	Longevity
70	Exec Asst to Supt's Office	0	1	0	F	297	6422.00	9955.00	2.00	0.00	Longevity
74	Technology Communication Spec	0	1	0	F	299	6422.00	9955.00	2.00	0.00	
75	Comm Ed/Fac Coord	0	1	0	F	300	6422.00	9955.00	2.00	0.00	
76	Dispatcher	1	2	0	B	300	6422.00	9955.00	2.00	0.00	
77	Cultural Family Advocates	6	14	0	F	300	6137.00	9784.00	2.00	0.00	Longevity
78	Secondary Nutrition Serivces M	1	8	0	F	300	4450.00	7677.00	2.00	0.00	Longevity
79	Student Support Specialst	2	5	0	F	300	6135.00	9811.00	2.00	0.00	
80	School Nurses	0	39	0	F	302	6011.00	11447.00	9.00	0.00	Longevity
81	Project Explore Prog Coord	0	1	0	F	305	6422.00	9955.00	2.00	0.00	
82	Warehouse & Distribution Cente	0	1	0	F	307	6422.00	9955.00	2.00	0.00	
83	Transportation Training Spec	1	0	0	M	308	6422.00	9955.00	2.00	0.00	
84	Student Conduct Specialist	1	0	0	M	313	6422.00	9955.00	2.00	0.00	
85	Spec Ed Acctg Spec	0	1	0	F	314	6422.00	9955.00	2.00	0.00	
86	Route Specialist	2	1	0	B	316	6422.00	9955.00	2.00	0.00	
87	Acctg/Payroll Analyst	1	0	0	M	322	6422.00	9955.00	2.00	0.00	
88	Multilingual Comm & Engagement	0	1	0	F	327	6422.00	9955.00	2.00	0.00	
89	Benefits Lead Analyst	0	1	0	F	332	6422.00	9955.00	2.00	0.00	
90	Equity & Incl Spec/Amer Ind Ed	0	1	0	F	332	6422.00	9955.00	2.00	0.00	
91	Adult Services Coordinator	1	0	0	M	333	6422.00	9955.00	2.00	0.00	
92	Youth Program Coord	0	1	0	F	333	6422.00	9955.00	2.00	0.00	Longevity
93	Chief Vehicle Specialist	1	0	0	M	335	6422.00	9955.00	2.00	0.00	
173	Human Resources Generalist	0	1	0	F	339	6422.00	9955.00	3.00	0.00	
94	Electronic Comm Spec	1	0	0	M	340	7231.00	10834.00	2.00	0.00	Longevity
95	Admin Exec Asst to Supt & BOE	0	1	0	F	342	7231.00	10834.00	2.00	0.00	

MANAGEMENT AND BUDGET

Job Class Data Entry Verification List

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Job Nbr	Class Title	Nbr Males	Nbr Females	Non-Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
96	Tech Support Specialist	2	1	0	B	342	7231.00	10834.00	2.00	0.00	Longevity
97	Student Info Support Spec	1	1	0	B	344	7231.00	10834.00	2.00	0.00	
98	Comm Ed Communications Coord	0	1	0	F	345	7231.00	10834.00	2.00	0.00	Longevity
99	Elem Bldg Engineer	16	1	0	M	346	6734.00	9550.00	0.00	36.00	Longevity
100	SES Bldg Engineer	1	0	0	M	346	6734.00	9550.00	0.00	18.00	Longevity
101	Student Info Supv	0	1	0	F	349	7231.00	10834.00	2.00	0.00	Longevity
102	Learning & Tech Mobile Support	0	1	0	F	353	7231.00	10834.00	2.00	0.00	
103	Occupational Therapist	1	31	0	F	355	6011.00	12493.00	12.00	0.00	Longevity
104	Physical Therapist	0	6	0	F	355	6011.00	12493.00	12.00	0.00	Longevity
105	Network Specialist Assoc	1	0	0	M	356	7231.00	10834.00	3.00	0.00	
106	Workstation Deployment Lead Ad	1	1	0	B	359	7231.00	10834.00	2.00	0.00	Longevity
107	Head Groundskeeper	1	0	0	M	361	7044.00	9860.00	0.00	1.00	
108	MS/DR Bldg Engineer	3	1	0	B	363	6938.00	9754.00	0.00	20.00	Longevity
109	Aquatics Program Coordinator	0	1	0	F	364	7231.00	10834.00	2.00	0.00	
110	Systems Dev & Support Spec	1	0	0	M	367	7231.00	10834.00	2.00	0.00	
111	HS/DS Bldg Engineer	6	1	0	M	374	7044.00	9860.00	0.00	38.00	Longevity
112	Supv Graphic Arts/Mail Room	0	1	0	F	374	7231.00	10834.00	2.00	0.00	
113	Psychologist	7	32	0	F	375	6011.00	12493.00	12.00	0.00	Longevity
114	Supervisor of Accounting/Accou	0	1	0	F	376	7231.00	10834.00	2.00	0.00	
115	Classroom & Classrm Support Te	518	1441	0	F	377	6011.00	12493.00	12.00	0.00	Longevity
116	Instructional Tech Coordinator	1	0	0	M	377	7231.00	10834.00	2.00	0.00	Longevity
117	Media Specialists	3	16	0	F	377	6011.00	12493.00	12.00	0.00	Longevity
118	Speech Clinicians	3	73	0	F	377	6011.00	12493.00	12.00	0.00	Longevity
119	Teachers on Special Assgn	19	31	0	B	377	6011.00	12493.00	12.00	0.00	Longevity
120	Counselor/Social Worker	14	62	0	F	395	6011.00	12493.00	12.00	0.00	Longevity
121	Nutrition Services Supv	0	2	0	F	404	8306.00	12002.00	2.00	0.00	
122	Assessment Analyst	0	1	0	F	405	8306.00	12002.00	2.00	0.00	
123	Human Resources Supervisor	0	4	0	F	405	8306.00	12002.00	2.00	0.00	
124	Mgr of Financial Systems/Mgr P	0	2	0	F	408	8306.00	12002.00	2.00	0.00	
125	Network Specialist	2	0	0	M	408	8306.00	12002.00	2.00	0.00	Longevity
126	Dean of Students	2	2	0	B	419	9845.00	14273.00	3.00	0.00	
127	Transportation Supervisor	1	0	0	M	432	8306.00	12002.00	2.00	0.00	

MANAGEMENT AND BUDGET

Job Class Data Entry Verification List

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Job Nbr	Class Title	Nbr Males	Nbr Females	Non-Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
128	Info Systems Coord	1	0	0	M	448	9044.00	13221.00	3.00	0.00	Longevity
129	Communications Coordinator	0	1	0	F	454	9044.00	13221.00	3.00	0.00	
130	Special Education Literacy Spe	0	2	0	F	457	9044.00	13221.00	3.00	0.00	
131	Instr & Achievmt Spec	1	1	0	B	457	9044.00	13221.00	3.00	0.00	
174	American Indian Education Coor	0	1	0	F	481	9044.00	13221.00	3.00	0.00	
132	Adm Asst Elem & Middle School	13	15	0	B	485	11522.00	15021.00	1.00	0.00	Longevity
133	Comm Ed Manager	0	1	0	F	500	9044.00	13221.00	3.00	0.00	Longevity
134	ABE Manager	1	0	0	M	500	9044.00	13221.00	3.00	0.00	Longevity
135	Facilites and Grounds Manager	1	1	0	B	500	9044.00	13221.00	3.00	0.00	Longevity
136	Adm Asst High School	5	1	0	M	505	12394.00	15920.00	1.00	0.00	Longevity
172	Controller	1	0	0	M	508	9044.00	13221.00	3.00	0.00	
137	Coord Human Resources	0	2	0	F	535	10849.00	14862.00	3.00	0.00	Longevity
138	Coordinator of Facilities	1	0	0	M	535	10849.00	14862.00	3.00	0.00	Longevity
139	Student Support & Social Emoti	0	1	0	F	535	10849.00	14862.00	3.00	0.00	
140	Coord of Food & Nutr Svcs	1	0	0	M	536	10849.00	14862.00	3.00	0.00	
141	ECFS Manager	0	1	0	F	536	10849.00	14862.00	3.00	0.00	Longevity
142	Coord of Technology	1	0	0	M	537	10849.00	14862.00	3.00	0.00	Longevity
143	Coord Integration/Educ Equity	0	1	0	F	540	10849.00	14862.00	3.00	0.00	
144	Coord of Instr. & Achievmnt	1	2	0	B	540	10849.00	14862.00	3.00	0.00	
145	Federal/State Program Coordina	0	1	0	F	540	10849.00	14862.00	3.00	0.00	Longevity
146	Coordinator of Project Managem	0	1	0	F	541	10849.00	14862.00	3.00	0.00	Longevity
147	EBD/ALC Program Coordinator	0	2	0	F	543	10849.00	14862.00	3.00	0.00	

MANAGEMENT AND BUDGET

Job Class Data Entry Verification List

Case: 2026 DATA | ISD No. 196 - Rosemount- Apple Valley-Eagan | LGID: 968

Job Nbr	Class Title	Nbr Males	Nbr Females	Non-Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
148	Sp Ed Coordinator	0	7	0	F	543	10849.00	14862.00	3.00	0.00	Longevity
149	Coordinator of Transportation	1	0	0	M	544	10849.00	14862.00	3.00	0.00	
150	Deputy General Counsel	1	0	0	M	547	10849.00	14862.00	3.00	0.00	
151	Coordinator of Finance	1	0	0	M	548	10849.00	14862.00	3.00	0.00	
152	Assessment Coordinator	0	1	0	F	551	10849.00	14862.00	3.00	0.00	
153	School Safety and Climate Coor	1	0	0	M	554	10849.00	14862.00	3.00	0.00	
154	Health Services Coord	0	1	0	F	559	10849.00	14862.00	3.00	0.00	
155	Asst Mid School Principal	0	6	0	F	571	12182.00	15974.00	2.00	0.00	Longevity
156	Asst High School Principal	11	2	0	M	588	12404.00	16221.00	2.00	0.00	Longevity
158	Elementary Principal	10	10	0	B	619	12667.00	16505.00	2.00	0.00	Longevity
159	SES Principal	0	1	0	F	619	12667.00	16505.00	2.00	0.00	
161	Middle School Principal	3	3	0	B	661	13108.00	17002.00	2.00	0.00	Longevity
162	Director of Equity and Inclusi	1	0	0	M	713	14962.00	19868.00	3.00	0.00	
163	High School Principal	3	1	0	B	714	13905.00	17888.00	2.00	0.00	Longevity
157	Director of Communication	0	1		F	718	14962.00	19868.00	3.00	0.00	
160	Director of Comm Educ	0	1	0	F	736	14962.00	19868.00	3.00	0.00	
164	Director of Instr & Achievmnt	0	1	0	F	756	14962.00	19868.00	3.00	0.00	
165	Director of Finance and Operat	1	0	0	M	824	14962.00	19868.00	3.00	0.00	

MANAGEMENT AND BUDGET

Job Class Data Entry Verification List

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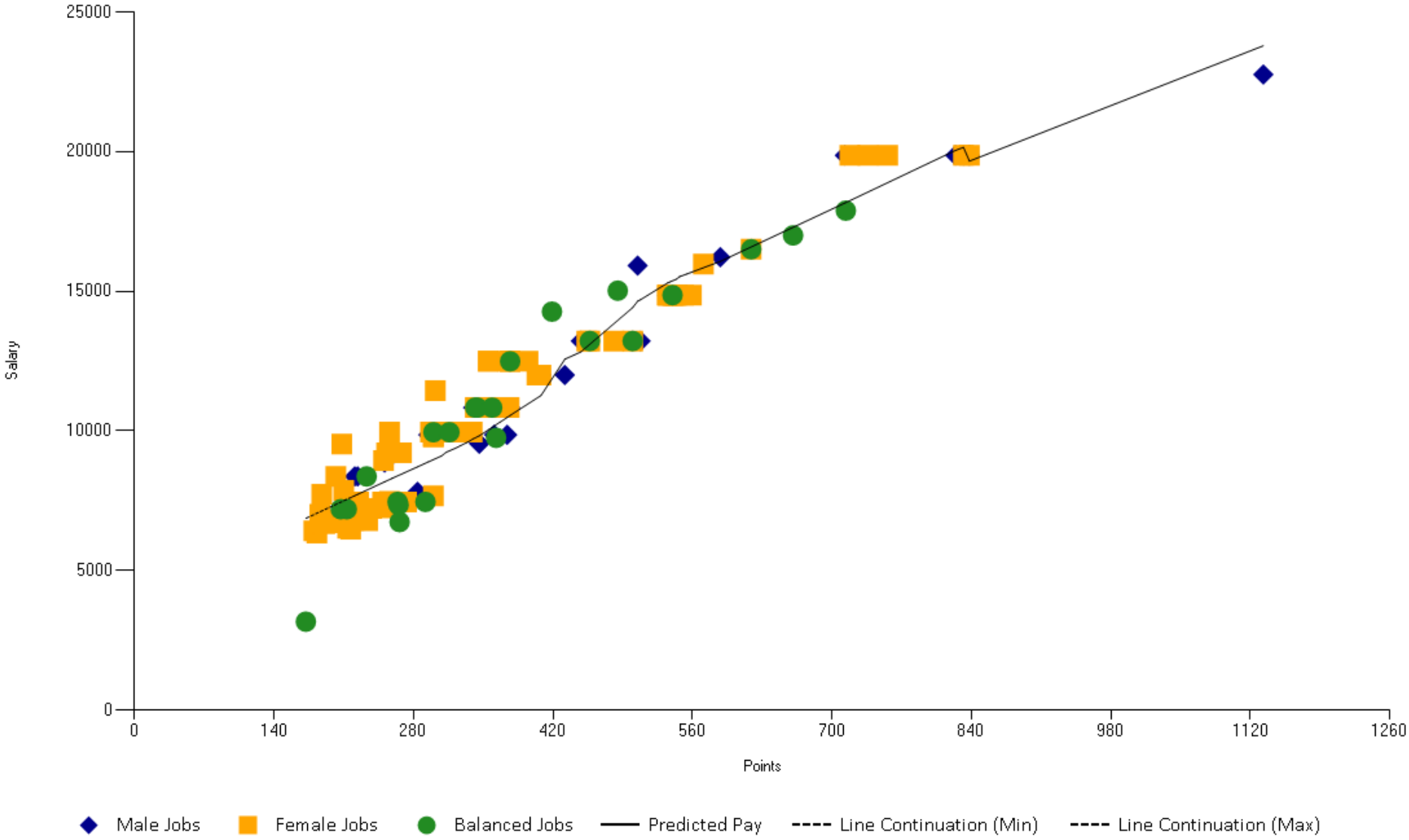
Job Nbr	Class Title	Nbr Males	Nbr Females	Non-Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
166	Director of Human Resources	1	0	0	M	832	14962.00	19868.00	3.00	0.00	
167	General Counsel	0	1	0	F	832	14962.00	19868.00	3.00	0.00	
168	Director of Elem Education	1	0		M	838	14962.00	19868.00	3.00	0.00	
169	Director of Sec Education	1	0		M	838	14962.00	19868.00	3.00	0.00	
170	Director of Spec Ed	0	1	0	F	838	14962.00	19868.00	3.00	0.00	
171	Superintendent	1	0	0	M	1133	22764.00	22764.00	0.00	2.00	

Job Number Count: 174

MANAGEMENT AND BUDGET

Predicted Pay Report for: ISD No. 196 - Rosemount- Apple Valley-Eagan

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Predicted Pay Report for: ISD No. 196 - Rosemount- Apple Valley-Eagan

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Job Nbr	Job Title	Nbr Males	Nbr Females	Non-Binary	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
1	Custodial Aide	3	2	0	5	Balanced	172	3169.0000	6870.2642	-3701.2642
2	Nutrition Services Associate	12	149	0	161	Female	180	6419.0000	7002.2738	-583.2738
3	Chaperone	18	59	0	77	Female	183	6340.0000	7051.5786	-711.5786
4	Receptionist/Clerk	0	1	0	1	Female	186	7019.0000	7101.6786	-82.6786
5	Instr Clerk/Vol Clerk/Attendan	5	121	0	126	Female	188	6789.0000	7134.2834	-345.2834
6	Supt Office Clerk	0	1	0	1	Female	188	7736.0000	7134.2834	601.7166
7	Elem Media Center Clerk	1	14	0	15	Female	191	6673.0000	7184.3834	-511.3834
8	Basic Skills Clerk/AVID	1	4	0	5	Female	199	6707.0000	7316.3930	-609.3930
9	Science Center Supply Clerk	0	1	0	1	Female	199	6707.0000	7316.3930	-609.3930
10	Behavior Support Clerk	1	19	0	20	Female	202	6707.0000	7366.4930	-659.4930
11	Cued Speech Trans NL/Deaf & HO	1	11	0	12	Female	202	8365.0000	7366.4930	998.5070
12	ECFE Teaching Asst	3	37	0	40	Female	202	6707.0000	7366.4930	-659.4930
13	Printroom Clerk Lead	0	1	0	1	Female	204	6790.0000	7399.0978	-609.0978
14	Support Dept Clerk (Child Stud	0	36	0	36	Female	205	6790.0000	7415.7978	-625.7978
15	Evening/Night Custodian	72	29	0	101	Balanced	207	7198.0000	7449.1978	-251.1978
16	10 Mo School Secretary	1	36	0	37	Female	208	6790.0000	7465.8978	-675.8978
17	Accounting Clerk	1	7	0	8	Female	208	7018.0000	7465.8978	-447.8978
18	Archivist	0	1	0	1	Female	208	7018.0000	7465.8978	-447.8978
19	Comm Ed 12-mo Secretary	0	3	0	3	Female	208	7018.0000	7465.8978	-447.8978
20	Ed Sign Lang Interpr/Cued Spee	0	6	0	6	Female	208	9524.0000	7465.8978	2058.1022
21	Braillist	0	1	0	1	Female	210	7874.0000	7498.5026	375.4974
22	Day Custodian	6	5	0	11	Balanced	213	7198.0000	7548.6026	-350.6026
23	Paraprofessional	68	467	0	535	Female	214	6510.0000	7565.3026	-1055.3026
24	Groundskeeper	4	0	0	4	Male	216	7266.0000	7597.9074	-331.9074
25	Sec Media Center Clerk	0	6	0	6	Female	217	6477.0000	7614.6074	-1137.6074
26	Elem Tech Support Clerk	3	17	0	20	Female	220	6788.0000	7663.9122	-875.9122
28	Student Info Secretary	0	2	0	2	Female	221	7223.0000	7680.6122	-457.6122
27	Aquatics Program Asst	1	0	0	1	Male	221	8370.0000	7680.6122	689.3878
29	Accounts Payable Assoc/Audit A	1	3	0	4	Female	223	7223.0000	7714.0122	-491.0122
30	Mail Truck Driver	0	1	0	1	Female	223	7400.0000	7714.0122	-314.0122
31	Warehouse Checker	2	0	0	2	Male	223	7266.0000	7714.0122	-448.0122
32	Technology Team Support Spec	2	0	0	2	Male	224	8370.0000	7730.7122	639.2878

MANAGEMENT AND BUDGET

Predicted Pay Report for: ISD No. 196 - Rosemount- Apple Valley-Eagan

Case: 2026 DATA

Job Nbr	Job Title	Nbr Males	Nbr Females	Non-Binary	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
33	Registrar	0	1	0	1	Female	225	7459.0000	7747.4123	-288.4123
34	Truck Driver	3	0	0	3	Male	226	7448.0000	7763.3170	-315.3170
35	Graphic Design Clerk	0	1	0	1	Female	232	7223.0000	7862.7218	-639.7218
36	Mobile Device Support Spec	7	5	0	12	Balanced	233	8370.0000	7879.4218	490.5782
37	Community Ed Secretary	0	6	0	6	Female	234	6791.0000	7896.1218	-1105.1218
38	Middle School Secretary	0	6	0	6	Female	234	6791.0000	7896.1218	-1105.1218
39	M/S Tech Support Clerk	1	3	0	4	Female	238	7223.0000	7962.1266	-739.1266
40	Bookeeper/Secretary	0	5	0	5	Female	249	7459.0000	8144.2362	-685.2362
41	Program Nurse	0	6	0	6	Female	250	8940.0000	8160.9363	779.0637
42	Vehicle Technician	8	0	0	8	Male	251	8867.0000	8177.6363	689.3637
43	Sp Ed Secretary	0	5	0	5	Female	252	7459.0000	8193.5410	-734.5410
44	Comm Ed Program Planner	0	1	0	1	Female	253	9215.0000	8210.2410	1004.7590
45	Secretary to ALC Coord	0	1	0	1	Female	253	7459.0000	8210.2410	-751.2410
46	Insurance Specialist	0	2	0	2	Female	255	7459.0000	8243.6411	-784.6411
47	Eve Lead Custodian Mid Scho	1	4	0	5	Female	256	7474.0000	8260.3411	-786.3411
48	Purchasing Services Specialist	0	2	0	2	Female	256	9955.0000	8260.3411	1694.6589
49	Elementary/SES Nutr Serv Mgr	0	17	0	17	Female	257	7250.0000	8276.2458	-1026.2458
50	Nutrition Services Spec	0	1	0	1	Female	257	9215.0000	8276.2458	938.7542
51	Transportation Trng Support Sp	1	0	0	1	Male	258	9215.0000	8292.9458	922.0542
52	Eve Lead Custodian HS	3	0	0	3	Male	259	7240.0000	8309.6458	-1069.6458
53	High School Secretary	1	11	0	12	Female	262	7459.0000	8359.7459	-900.7459
54	Inventory and Asset Management	0	1	0	1	Female	262	9215.0000	8359.7459	855.2541
55	Secretary Coord ECFE	0	1	0	1	Female	262	7459.0000	8359.7459	-900.7459
56	HS Tech Support Clerk	4	2	0	6	Balanced	264	7459.0000	8392.3506	-933.3506
57	Bus Driver	129	59	0	188	Balanced	265	7348.0000	8409.0506	-1061.0506
58	Campus Security Specialist	6	2	0	8	Balanced	266	6738.0000	8425.7507	-1687.7507
59	Admin Asst to Elem Principal	0	20	0	20	Female	267	7459.0000	8442.4507	-983.4507
60	Secretary Class I	0	6	0	6	Female	267	7459.0000	8442.4507	-983.4507
61	Human Resources Specialist	0	4	0	4	Female	267	7459.0000	8442.4507	-983.4507
62	Exec Asst to Dir of Sec Educ	0	1	0	1	Female	267	9215.0000	8442.4507	772.5493
63	Exec Asst Dir of HR	0	1	0	1	Female	267	9215.0000	8442.4507	772.5493
64	Exec Asst to Dir of Comm Educ	0	1	0	1	Female	267	9215.0000	8442.4507	772.5493

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Job Nbr	Job Title	Nbr Males	Nbr Females	Non-Binary	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
65	Exec Asst to Dir of Elem Educ/	0	2	0	2	Female	267	9215.0000	8442.4507	772.5493
66	Exec Asst to Dir of Finance	0	1	0	1	Female	267	9215.0000	8442.4507	772.5493
67	Exec Asst to Dir of Spec Educ	0	1	0	1	Female	267	9215.0000	8442.4507	772.5493
68	District Tech Service Desk Spe	0	1	0	1	Female	268	9215.0000	8458.3554	756.6446
69	Sec Principal's Secretary	0	10	0	10	Female	273	7459.0000	8545.7938	-1086.7938
71	Mech Specialist	8	0	0	8	Male	284	7822.0000	8714.4818	-892.4818
72	Accounting/Payroll Specialist	3	5	0	8	Balanced	292	7459.0000	8843.7882	-1384.7882
73	District Maint Engineer	4	0	0	4	Male	295	9860.0000	8891.7942	968.2058
70	Exec Asst to Supt's Office	0	1	0	1	Female	297	9955.0000	8924.3144	1030.6856
74	Technology Communication Spec	0	1	0	1	Female	299	9955.0000	8956.8345	998.1655
75	Comm Ed/Fac Coord	0	1	0	1	Female	300	9955.0000	8972.3203	982.6797
76	Dispatcher	1	2	0	3	Balanced	300	9955.0000	8972.3203	982.6797
77	Cultural Family Advocates	6	14	0	20	Female	300	9784.0000	8972.3203	811.6797
78	Secondary Nutrition Serivces M	1	8	0	9	Female	300	7677.0000	8972.3203	-1295.3203
79	Student Support Specialst	2	5	0	7	Female	300	9811.0000	8972.3203	838.6797
80	School Nurses	0	39	0	39	Female	302	11447.0000	9004.8405	2442.1595
81	Project Explore Prog Coord	0	1	0	1	Female	305	9955.0000	9052.8465	902.1535
82	Warehouse & Distribution Cente	0	1	0	1	Female	307	9955.0000	9085.3667	869.6333
83	Transportation Training Spec	1	0	0	1	Male	308	9955.0000	9101.6268	853.3732
84	Student Conduct Specialist	1	0	0	1	Male	313	9955.0000	9242.1597	712.8403
85	Spec Ed Acctg Spec	0	1	0	1	Female	314	9955.0000	9259.0670	695.9330
86	Route Specialist	2	1	0	3	Balanced	316	9955.0000	9292.0766	662.9234
87	Acctg/Payroll Analyst	1	0	0	1	Male	322	9955.0000	9380.9686	574.0314
88	Multilingual Comm & Engagement	0	1	0	1	Female	327	9955.0000	9477.0308	477.9692
89	Benefits Lead Analyst	0	1	0	1	Female	332	9955.0000	9560.7407	394.2593
90	Equity & Incl Spec/Amer Ind Ed	0	1	0	1	Female	332	9955.0000	9560.7407	394.2593
92	Youth Program Coord	0	1	0	1	Female	333	9955.0000	9577.6436	377.3564
91	Adult Services Coordinator	1	0	0	1	Male	333	9955.0000	9577.6436	377.3564
93	Chief Vehicle Specialist	1	0	0	1	Male	335	9955.0000	9611.4495	343.5505
173	Human Resources Generalist	0	1	0	1	Female	339	9955.0000	9700.7343	254.2657
94	Electronic Comm Spec	1	0	0	1	Male	340	10834.0000	9718.2606	1115.7394
95	Admin Exec Asst to Supt & BOE	0	1	0	1	Female	342	10834.0000	9752.4786	1081.5214

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Job Nbr	Job Title	Nbr Males	Nbr Females	Non-Binary	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
96	Tech Support Specialist	2	1	0	3	Balanced	342	10834.0000	9752.4786	1081.5214
97	Student Info Support Spec	1	1	0	2	Balanced	344	10834.0000	9787.5313	1046.4687
98	Comm Ed Communications Coord	0	1	0	1	Female	345	10834.0000	9805.0576	1028.9424
99	Elem Bldg Engineer	16	1	0	17	Male	346	9550.0000	9822.5839	-272.5839
100	SES Bldg Engineer	1	0	0	1	Male	346	9550.0000	9822.5839	-272.5839
101	Student Info Supv	0	1	0	1	Female	349	10834.0000	9852.8927	981.1073
102	Learning & Tech Mobile Support	0	1	0	1	Female	353	10834.0000	9985.7636	848.2364
103	Occupational Therapist	1	31	0	32	Female	355	12493.0000	10028.6656	2464.3344
104	Physical Therapist	0	6	0	6	Female	355	12493.0000	10028.6656	2464.3344
105	Network Specialist Assoc	1	0	0	1	Male	356	10834.0000	10058.2197	775.7803
106	Workstation Deployment Lead Ad	1	1	0	2	Balanced	359	10834.0000	10129.0215	704.9785
107	Head Groundskeeper	1	0	0	1	Male	361	9860.0000	10176.9840	-316.9840
108	MS/DR Bldg Engineer	3	1	0	4	Balanced	363	9754.0000	10224.9465	-470.9465
109	Aquatics Program Coordinator	0	1	0	1	Female	364	10834.0000	10247.7858	586.2142
110	Systems Dev & Support Spec	1	0	0	1	Male	367	10834.0000	10319.7296	514.2704
112	Supv Graphic Arts/Mail Room	0	1	0	1	Female	374	10834.0000	10485.3144	348.6856
111	HS/DS Bldg Engineer	6	1	0	7	Male	374	9860.0000	10485.3144	-625.3144
113	Psychologist	7	32	0	39	Female	375	12493.0000	10509.2957	1983.7043
114	Supervisor of Accounting/Accou	0	1	0	1	Female	376	10834.0000	10533.2769	300.7231
117	Media Specialists	3	16	0	19	Female	377	12493.0000	10557.2582	1935.7418
118	Speech Clinicians	3	73	0	76	Female	377	12493.0000	10557.2582	1935.7418
119	Teachers on Special Assgn	19	31	0	50	Balanced	377	12493.0000	10557.2582	1935.7418
115	Classroom & Classrm Support Te	518	1441	0	1959	Female	377	12493.0000	10557.2582	1935.7418
116	Instructional Tech Coordinator	1	0	0	1	Male	377	10834.0000	10557.2582	276.7418
120	Counselor/Social Worker	14	62	0	76	Female	395	12493.0000	10969.4447	1523.5553
121	Nutrition Services Supv	0	2	0	2	Female	404	12002.0000	11148.3613	853.6387
122	Assessment Analyst	0	1	0	1	Female	405	12002.0000	11195.6474	806.3526
123	Human Resources Supervisor	0	4	0	4	Female	405	12002.0000	11195.6474	806.3526
124	Mgr of Financial Systems/Mgr P	0	2	0	2	Female	408	12002.0000	11268.3321	733.6679
125	Network Specialist	2	0	0	2	Male	408	12002.0000	11268.3321	733.6679
126	Dean of Students	2	2	0	4	Balanced	419	14273.0000	12129.4122	2143.5878
127	Transportation Supervisor	1	0	0	1	Male	432	12002.0000	12571.1900	-569.1900

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Job Nbr	Job Title	Nbr Males	Nbr Females	Non-Binary	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
128	Info Systems Coord	1	0	0	1	Male	448	13221.0000	12827.5862	393.4138
129	Communications Coordinator	0	1	0	1	Female	454	13221.0000	12898.1493	322.8507
130	Special Education Literacy Spe	0	2	0	2	Female	457	13221.0000	12994.7412	226.2588
131	Instr & Achievmt Spec	1	1	0	2	Balanced	457	13221.0000	12994.7412	226.2588
174	American Indian Education Coor	0	1	0	1	Female	481	13221.0000	14021.2261	-800.2261
132	Adm Asst Elem & Middle School	13	15	0	28	Balanced	485	15021.0000	14111.0267	909.9733
133	Comm Ed Manager	0	1	0	1	Female	500	13221.0000	14417.7299	-1196.7299
135	Facilites and Grounds Manager	1	1	0	2	Balanced	500	13221.0000	14417.7299	-1196.7299
134	ABE Manager	1	0	0	1	Male	500	13221.0000	14417.7299	-1196.7299
136	Adm Asst High School	5	1	0	6	Male	505	15920.0000	14645.4886	1274.5114
172	Controller	1	0	0	1	Male	508	13221.0000	14701.3187	-1480.3187
137	Coord Human Resources	0	2	0	2	Female	535	14862.0000	15297.8574	-435.8574
139	Student Support & Social Emoti	0	1	0	1	Female	535	14862.0000	15297.8574	-435.8574
138	Coordinator of Facilities	1	0	0	1	Male	535	14862.0000	15297.8574	-435.8574
141	ECFS Manager	0	1	0	1	Female	536	14862.0000	15313.4998	-451.4998
140	Coord of Food & Nutr Svcs	1	0	0	1	Male	536	14862.0000	15313.4998	-451.4998
142	Coord of Technology	1	0	0	1	Male	537	14862.0000	15329.1423	-467.1423
143	Coord Integration/Educ Equity	0	1	0	1	Female	540	14862.0000	15375.3247	-513.3247
144	Coord of Instr. & Achievmnt	1	2	0	3	Balanced	540	14862.0000	15375.3247	-513.3247
145	Federal/State Program Coordina	0	1	0	1	Female	540	14862.0000	15375.3247	-513.3247
146	Coordinator of Project Managem	0	1	0	1	Female	541	14862.0000	15390.9672	-528.9672
147	EBD/ALC Program Coordinator	0	2	0	2	Female	543	14862.0000	15422.2521	-560.2521
148	Sp Ed Coordinator	0	7	0	7	Female	543	14862.0000	15422.2521	-560.2521
149	Coordinator of Transportation	1	0	0	1	Male	544	14862.0000	15437.1496	-575.1496
150	Deputy General Counsel	1	0	0	1	Male	547	14862.0000	15522.9031	-660.9031
151	Coordinator of Finance	1	0	0	1	Male	548	14862.0000	15536.3772	-674.3772
152	Assessment Coordinator	0	1	0	1	Female	551	14862.0000	15576.1578	-714.1578
153	School Safety and Climate Coor	1	0	0	1	Male	554	14862.0000	15616.5800	-754.5800
154	Health Services Coord	0	1	0	1	Female	559	14862.0000	15683.3087	-821.3087
155	Asst Mid School Principal	0	6	0	6	Female	571	15974.0000	15843.0726	130.9274
156	Asst High School Principal	11	2	0	13	Male	588	16221.0000	16070.2068	150.7932
158	Elementary Principal	10	10	0	20	Balanced	619	16505.0000	17113.1873	-608.1873

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Job Nbr	Job Title	Nbr Males	Nbr Females	Non-Binary	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
159	SES Principal	0	1	0	1	Female	619	16505.0000	17113.1873	-608.1873
161	Middle School Principal	3	3	0	6	Balanced	661	17002.0000	18342.0889	-1340.0889
162	Director of Equity and Inclusi	1	0	0	1	Male	713	19868.0000	18162.1843	1705.8157
163	High School Principal	3	1	0	4	Balanced	714	17888.0000	18178.5641	-290.5641
157	Director of Communication	0	1			Female	718	19868.0000	18247.3588	1620.6412
160	Director of Comm Educ	0	1	0	1	Female	736	19868.0000	18554.0493	1313.9507
164	Director of Instr & Achievmnt	0	1	0	1	Female	756	19868.0000	18895.1764	972.8236
165	Director of Finance and Operat	1	0	0	1	Male	824	19868.0000	20045.3360	-177.3360
167	General Counsel	0	1	0	1	Female	832	19868.0000	20155.4454	-287.4454
166	Director of Human Resources	1	0	0	1	Male	832	19868.0000	20155.4454	-287.4454
170	Director of Spec Ed	0	1	0	1	Female	838	19868.0000	19663.1326	204.8674
168	Director of Elem Education	1	0			Male	838	19868.0000	19663.1326	204.8674
169	Director of Sec Education	1	0			Male	838	19868.0000	19663.1326	204.8674
171	Superintendent	1	0	0	1	Male	1133	22764.0000	23791.3093	-1027.3093

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