



## ROYALTON BOARD OF EDUCATION

Regular Meeting Agenda

December 9, 2024

6:35 PM

### 1. Call to Order

### 2. Pledge to Flag

### 3. Roll Call

### 4. Board Chair Comments

### 5. Approval of Agenda

### 6. Appreciation, Recognition and Presentations

### 7. Recognition of Citizens for Input Purposes

### 8. Reports/News

8.a. Board Committee Report

8.b. Superintendent Report

8.c. Business Manager Report

8.d. Principal Report

8.e. Athletic Director

### 9. Consent Agenda Approval

**Description:** *\*The Board is consenting to approve items listed below as presented, at one time. At any point, a director can pull an item off the consent agenda for further discussion.*

9.a. Approval of Regular Board Meeting Minutes

9.b. Claims, Accounts and Financial

**Description:** *Approve accounts payable and receivables, and employee reimbursements as attached and approve all other financial reports as presented.*

### 10. Discussion/Information/Action Items

10.a. Approval of Final Levy

10.b. Approval of Audit Report

10.c. Approval of Donations by Resolution

10.d. Policy Reading

10.d.1. Approval to Rescind Policy

**Description:**

*203.1 - School Board Procedures*

10.d.2. Second Policy Reading

**Description:**

*207 - Public Hearings with 206FRM Public Comment Sign-In Form*

10.d.3. Approval of Third Policy Reading

**Description:**

*806 - Crisis Management Policy*

10.d.4. Approval of Royalton School Board Handbook

### 11. Upcoming Meeting Schedule

**Description:**

1. Monday, January 6, 6:00 PM, Organizational Meeting

2. *Monday, January 13, 6:00 PM, Regular Board Meeting*

**12. Adjournment**



**ROYALTON**  
PUBLIC SCHOOLS

*Home of the Royals*

RESPECT · HONESTY · INTEGRITY · LEADERSHIP · ACCOUNTABILITY · SERVICE

120 Hawthorn Street, Royalton, MN 56373  
Phone (320) 584-4000  
royaltonpublicschools.org

FISCAL YEAR 2025  
DECEMBER BUDGET UPDATE  
SCHOOL BOARD MEETING

# ENROLLMENT

- Original 24-25 Adopted Budget: 910 ADM
  - November enrollment K-12 = 918
    - ADM's calculated based on weighted factor
    - K-6th Grade = 1.0
    - 7th-12th Grade = 1.20
  
- 23-24 School ADM Served Report: 907 ADM / 991 APU
  
- Enrollment Tracking
  - Monthly
  - Budget impact
  - Updated MDE ADM Web Estimates
    - 08/06/24
    - 910 ADM

# HISTORICAL ENROLLMENT

Royalton School District																	
Historical Adjusted Average Daily Membership (ADM)																	
	EC	HK	KGF	1	2	3	4	5	6	7	8	9	10	11	12	Total K-12	% Change
23-24	12.68	10.00	58.00	67.00	68.00	74.00	68.00	57.00	70.00	70.00	79.00	73.00	65.00	77.00	71.00	<b>907.00</b>	-2.96%
22-23	8.92	8.96	55.82	68.00	72.35	68.30	59.43	71.00	72.11	88.26	77.87	69.48	87.00	74.22	61.85	<b>934.65</b>	2.85%
21-22	3.18	6.84	58.70	70.50	67.00	57.15	66.93	63.08	86.94	72.96	69.96	84.48	78.06	68.72	57.43	<b>908.75</b>	-0.87%
20-21	4.15	5.66	61.01	67.58	53.88	62.86	61.21	84.16	74.07	67.20	89.16	83.73	72.53	66.81	66.82	<b>916.68</b>	-2.89%
19-20	5.77	8.19	59.94	60.12	63.03	61.02	84.45	67.73	73.52	90.87	86.52	76.63	74.75	77.26	59.93	<b>943.96</b>	-0.02%
18-19	3.98	6.66	54.13	64.12	57.29	81.43	64.99	70.26	94.37	85.31	78.93	73.62	87.06	65.19	60.77	<b>944.13</b>	1.25%
17-18	4.38	7.74	56.22	54.94	82.69	65.49	70.34	92.41	80.47	79.80	72.39	88.91	71.04	67.01	43.05	<b>932.50</b>	1.63%
16-17	5.00	12.78	44.31	79.43	63.36	69.41	88.72	68.95	74.01	67.75	85.90	72.55	75.69	56.85	57.85	<b>917.56</b>	-2.87%
15-16	7.39	19.77	60.34	64.18	70.13	90.00	70.51	75.05	67.37	88.03	71.31	75.95	64.97	65.56	61.46	<b>944.63</b>	2.62%
14-15	10.51	12.96	48.19	70.25	93.64	69.65	74.30	71.52	87.16	73.67	72.31	64.56	64.56	64.75	53.01	<b>920.53</b>	3.21%
13-14	8.55	13.76	59.52	91.62	71.97	75.60	69.92	80.43	74.21	69.13	62.53	64.53	68.88	49.49	40.35	<b>891.94</b>	
EC	Adjusted ADM for early childhood special education students																
HK	Adjusted ADM for kindergarten special education students																
KGF	Adjusted ADM for non-special education kindergarten students in full-time programs																

# GENERAL FUND REVENUES - MONTH END OCTOBER 2024

Revenues by Source	FISCAL YEAR 2025		PRIOR FISCAL YEAR 2024		2ND PRIOR FISCAL YEAR 2023		2025	2024	2023
	Adopted	Year-to-Date	Total	Year-to-Date	Total	Year-to-Date	% of	% of	% of
	Budget	Actual	Actual	Actual	Actual	Actual	Budget	Total	Total
Local Revenues	1,168,520.00	145,208.53	1,351,738.45	282,956.97	1,164,522.27	249,433.84	12.43%	20.93%	21.42%
State Revenues	9,993,360.00	2,780,865.15	9,727,485.79	2,531,450.31	9,177,583.40	2,649,124.71	27.83%	26.02%	28.87%
Federal Revenues	120,000.00	(4,584.54)	377,764.58	803.00	820,435.19	(9,372.00)	-3.82%	0.21%	-1.14%
Misc Local Revenues	3,000.00	-	29,923.56	21,820.81	22,207.66	1,000.00	0.00%	72.92%	4.50%
<b>Total Revenues</b>	<b>11,284,880.00</b>	<b>2,921,489.14</b>	<b>11,486,912.38</b>	<b>2,837,031.09</b>	<b>11,184,748.52</b>	<b>2,890,186.55</b>	<b>25.89%</b>	<b>24.70%</b>	<b>25.84%</b>

- Overall, on track as a % of the budget at 26%
  - Local - Levy timing
  - Federal - Receivable entries to be adjusted
  - Misc. Local - Prior year insurance recovery

# GENERAL FUND EXPENDITURES - MONTH END OCTOBER 2024

Expenditures by Object	FISCAL YEAR 2025		PRIOR FISCAL YEAR 2024		2ND PRIOR FISCAL YEAR 2023		2025	2024	2023
	Adopted Budget	Year-to-Date Actual	Total Actual	Year-to-Date Actual	Total Actual	Year-to-Date Actual	% of Budget	% of Total	% of Total
Salaries & Wages	7,063,649.00	1,365,087.05	6,871,879.34	1,368,010.32	6,412,479.05	1,279,848.40	19.33%	19.91%	19.96%
Employee Benefits	1,964,817.00	446,421.69	1,901,908.28	382,199.79	1,756,061.32	381,710.99	22.72%	20.10%	21.74%
Purchased Services	1,438,836.00	561,355.01	1,961,544.85	512,031.28	1,665,327.83	439,593.38	39.01%	26.10%	26.40%
Supplies & Materials	742,273.00	281,333.05	795,068.11	349,574.59	855,399.51	332,274.63	37.90%	43.97%	38.84%
Capital Expenditures	265,000.00	251,243.19	245,877.73	131,853.55	1,014,689.22	473,425.11	94.81%	53.63%	46.66%
Other Expenditures	18,150.00	43,072.17	(19,102.86)	9,517.04	22,545.89	18,526.55	237.31%	-49.82%	82.17%
<b>Total Expenditures</b>	<b>11,492,725.00</b>	<b>2,948,512.16</b>	<b>11,757,175.45</b>	<b>2,753,186.57</b>	<b>11,726,502.82</b>	<b>2,925,379.06</b>	<b>25.66%</b>	<b>23.42%</b>	<b>24.95%</b>

- Overall, above projected totals as a % of the budget at 26%

# GENERAL FUND EXPENDITURES - MONTH END OCTOBER 2024

- Salaries & Wages - Under budget (0.5%)
  - Staffing changes
- Benefits - Over budget (1-3%)
  - Health insurance overall % of contract increases
  - Work Comp
  - Unemployment
- Purchased Services - Over budget (12%) based on timing and payment
  - Property Insurance paid in full
  - LTFM repairs & maintenance projects
- Supplies - Under budget (1-6%)
  - Building & Grounds
  - Transportation Fuel
- Capital - On track as budgeted
  - Bus purchase
  - Technology
  - Curriculum
- Other - Over budget
  - Reclassification of fee codes

# POST SECONDARY ENROLLMENT OPTIONS

## Colleges Attended

- Alexandria Technical College
- Bemidji State
- Central Lakes College (only one we contract with)
- Ridgewater
- SCTCC
- SCSU

## College in the Schools (CIS) Offered at RHS

- Comp I
- Comp II
- Intro to College Algebra
- College Algebra
- Precalculus (yearlong - but considered Fall)
- Wind Symphony
- Intermediate Spanish I (yearlong - but considered Fall)
- Intermediate Spanish II (yearlong - but considered Fall)
- Human Biology (yearlong - but considered Fall)

## Total RHS Students / Total Credits 24-25 School Year

- 79 Students
- 1,000+ Credits

# POST SECONDARY ENROLLMENT OPTIONS

## 22-23 School Year CIS Costs

- \$3,000 per course
- \$24,000 Fall / Spring

## 22-23 School Year PSEO Costs

- \$251.00 per credit
- \$98,000 Fall / Spring

## 23-24 School Year CIS Costs

- \$3,000 per course
- \$30,000 Fall / Spring (Budgeted \$25,000 based on 22-23 actuals)

## 23-24 School Year PSEO Costs

- \$261.00 per credit
- \$160,000 Fall / Spring (Budgeted \$115,000 based on 22-23 actuals)

## 24-25 School Year CIS Costs

- \$3,000 per course
- \$30,000 budgeted

## 24-25 School Year PSEO Costs

- \$261.00 per credit
- \$170,000 budgeted



**Thank you!**

## Regular Meeting

Thursday, November 14, 2024, 6:00 PM

Early Childhood Entrance Foyer, Enter Door #1, 120 South Hawthorn Street, Royalton, MN 56373

Tyra Baumann: Present  
Lucas Boyd: Present  
Randy Hackett: Present  
Rian Hofstad: Present  
Angela Roering: Present  
Maria Traut: Present  
Present: 6.

### 1. Call to Order

### 2. Pledge to Flag

### 3. Roll Call

### 4. Board Chair Comments

### 5. Approval of Agenda

#### Action(s):

Approval of Agenda. This motion, made by Tyra Baumann and seconded by Randy Hackett, Passed.

#### Voting Detail:

Baumann: Yea

Boyd: Yea

Hackett: Yea

Hofstad: Yea

Roering: Yea

Traut: Yea

**Voting Summary:** Yea: 6, Nay: 0

### 6. Appreciation, Recognition and Presentations

### 7. Recognition of Citizens for Input Purposes

### 8. Reports/News

8.a. Board Committee Report

8.b. Superintendent Report

8.c. Business Manager Report

8.d. Principal Report

8.e. Athletic Director

### 9. Consent Agenda Approval

**Description:** \*The Board is consenting to approve items listed below as presented, at one time. At any point a Director can pull an item off the consent agenda for further discussion.

#### Action(s):

Approval of All Items on Consent Agenda. This motion, made by Randy Hackett and seconded by Tyra Baumann, Passed.

#### Voting Detail:

Baumann: Yea

Boyd: Yea

Hackett: Yea

Hofstad: Yea

Roering: Yea

Traut: Yea

**Voting Summary:** Yea: 6, Nay: 0

9.a. Approval of Regular Board Meeting Minutes

9.b. Claims, Accounts and Financial

**Description:** Approve accounts payable and receivables, and employee reimbursements as attached and approve all other financial reports as presented.

9.c. Spain Trip 2025 Fundraiser Proposals

9.d. Memorandum of Understanding Between ISD #485 and Royalton Education Minnesota, Local #2341

**10. Discussion/Information/Action Items**

10.a. Canvass Returns and Declare Results

**Action(s):**

Approval of Resolution Canvassing Returns. This motion, made by Maria Traut and seconded by Tyra Baumann, Passed.

**Voting Detail:**

Baumann: Yea

Boyd: Yea

Hackett: Yea

Hofstad: Yea

Roering: Yea

Traut: Yea

**Voting Summary:** Yea: 6, Nay: 0

Approval of Resolution Authorizing Issuance of Certificates. This motion, made by Randy Hackett and seconded by Maria Traut, Passed.

**Voting Detail:**

Baumann: Yea

Boyd: Yea

Hackett: Yea

Hofstad: Yea

Roering: Yea

Traut: Yea

**Voting Summary:** Yea: 6, Nay: 0

10.b. Sourcewell Board Election for the Board of Directors

10.c. Approval of Donations by Resolution

**Action(s):**

Approval of acceptance of Donations by Resolution. This motion, made by Tyra Baumann and seconded by Maria Traut, Passed.

**Voting Detail:**

Baumann: Yea

Boyd: Yea

Hackett: Yea

Hofstad: Yea

Roering: Yea

Traut: Yea

**Voting Summary:** Yea: 6, Nay: 0

10.d. Policy Reading

10.d.1. First Policy Reading

**Description:**

203 Operation of the School Board - Governing Rules

10.d.2. Second Policy Reading

**Description:**

203.1 School Board Procedures; Rules of Order  
203.2 Order of the Regular School Board Meeting  
203.5 School Board Meeting Agenda  
203.6 Consent Agendas  
204 School Board Meeting Minutes  
207 Public Hearings  
806 Crisis Management

10.d.3. Second and Final Policy Reading

**Description:**

613 Graduation Requirements  
618 Assessment of Student Achievement  
722 Public Data Request and Form

**Action(s):**

Approval of second and final policy readings. This motion, made by Randy Hackett and seconded by Tyra Baumann, Passed.

**Voting Detail:**

Baumann: Yea  
Boyd: Yea  
Hackett: Yea  
Hofstad: Yea  
Roering: Yea  
Traut: Yea

**Voting Summary:** Yea: 6, Nay: 0

10.d.4. Approval of Third Policy Reading

**Description:**

610 Field Trips  
705 Investments  
708 Transportation of Nonpublic School Students  
710 Extracurricular Transportation

**Action(s):**

Approval of the Third Policy Reading. This motion, made by Maria Traut and seconded by Rian Hofstad, Passed.

**Voting Detail:**

Baumann: Yea  
Boyd: Yea  
Hackett: Yea  
Hofstad: Yea  
Roering: Yea  
Traut: Yea

**Voting Summary:** Yea: 6, Nay: 0

**11. Upcoming Meeting Schedule**

1. Tuesday, November 19th, 1:00 PM Policy Committee
2. Monday, November 25th, 12:00 PM Finance Committee Meeting
3. Monday, December 9th, 6:05 PM Truth in Taxation Meeting/Regular Board Meeting
4. Wednesday, December 25th, 12:00 PM Finance Committee Meeting (need to reschedule)
5. Wednesday, December 25th, 1:00 PM Policy Committee Meeting (need to

reschedule)

**Discussion:** The current Policy Committee meeting for November is moved to November 20th at 3:00pm.

There will be no December Finance or Policy Committee meetings.

12. **Adjournment**

**Action(s) :**

The meeting was adjourned at 6:35 p.m. This motion, made by Randy Hackett and seconded by Tyra Baumann, Passed.

**Voting Detail:**

Baumann: Yea

Boyd: Yea

Hackett: Yea

Hofstad: Yea

Roering: Yea

Traut: Yea

**Voting Summary:** Yea: 6, Nay: 0

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Board Secretary

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77352	2724		<b>AFSCME COUNCIL 65</b>		Check		
				B 01	215 040	MFT		\$348.49	
				B 04	215 040	MFT		\$42.27	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43754</b>	Invoice	<b>Invoice No:</b>	S2025080	<b>11/1/2024</b>	<b>Paid Amt:</b>	<b>\$390.76</b>	
							<b>Check Amount:</b>	<b>\$390.76</b>	
0485	PCB	77353	3757		<b>Blue Cross Blue Shield</b>		Check		
				B 01	215 033	Vision Flex		\$187.57	
				B 02	215 033	Vision Flex		\$8.75	
				B 04	215 033	Vision Flex		\$4.18	
				B 01	215 033	Adjustment		(\$9.59)	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43770</b>	Invoice	<b>Invoice No:</b>	S2025080	<b>11/1/2024</b>	<b>Paid Amt:</b>	<b>\$190.91</b>	
				B 01	215 033	Vision Flex		\$192.67	
				B 02	215 033	Vision Flex		\$8.75	
				B 04	215 033	Vision Flex		\$9.28	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43547</b>	Invoice	<b>Invoice No:</b>	S2025070	<b>11/1/2024</b>	<b>Paid Amt:</b>	<b>\$210.70</b>	
							<b>Check Amount:</b>	<b>\$401.61</b>	
0485	PCB	77354	4665		<b>HARTFORD INSURANCE</b>		Check		
				B 01	215 032	Life		\$866.50	
				B 02	215 032	Life		\$60.62	
				B 04	215 032	Life		\$47.38	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43534</b>	Invoice	<b>Invoice No:</b>	S2025070	<b>11/1/2024</b>	<b>Paid Amt:</b>	<b>\$974.50</b>	
				B 01	215 032	Life		\$870.45	
				B 02	215 032	Life		\$60.62	
				B 04	215 032	Life		\$37.94	
				B 01	215 032	Adjustment		(\$398.75)	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43757</b>	Invoice	<b>Invoice No:</b>	S2025080	<b>11/1/2024</b>	<b>Paid Amt:</b>	<b>\$570.26</b>	
				B 01	215 031	LTD		\$1,082.77	
				B 02	215 031	LTD		\$58.14	
				B 04	215 031	LTD		\$22.93	
				B 04	215 031	Adjustment		(\$541.66)	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43758</b>	Invoice	<b>Invoice No:</b>	S2025080	<b>11/1/2024</b>	<b>Paid Amt:</b>	<b>\$622.18</b>	
				B 01	215 051	United Way		\$358.04	
				B 02	215 051	Payroll Deductions		\$22.82	
				B 04	215 051	Payroll Deductions		\$14.24	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43538</b>	Invoice	<b>Invoice No:</b>	S2025070	<b>11/1/2024</b>	<b>Paid Amt:</b>	<b>\$395.10</b>	
				B 01	215 051	United Way		\$474.31	
				B 02	215 051	Payroll Deductions		\$22.82	
				B 04	215 051	Payroll Deductions		\$14.24	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77354	4665		HARTFORD INSURANCE		Check		
				B 01	215 051	Adjustment		(\$185.61)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43761</b>	Invoice	<b>Invoice No:</b> S2025080	<b>11/1/2024</b>	<b>Paid Amt:</b>		<b>\$325.76</b>
				B 01	215 031	LTD		\$767.68	
				B 02	215 031	LTD		\$58.14	
				B 04	215 031	LTD		\$18.93	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43535</b>	Invoice	<b>Invoice No:</b> S2025070	<b>11/1/2024</b>	<b>Paid Amt:</b>		<b>\$844.75</b>
							<b>Check Amount:</b>		<b>\$3,732.55</b>
0485	PCB	77355	4620		HealthPartners Inc		Check		
				B 01	215 035	Dental		\$1,617.65	
				B 02	215 035	Payroll Deductions		\$17.03	
				B 04	215 035	Payroll Deductions		\$151.83	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43531</b>	Invoice	<b>Invoice No:</b> S2025070	<b>11/1/2024</b>	<b>Paid Amt:</b>		<b>\$1,786.51</b>
				B 01	215 035	Dental		\$1,563.52	
				B 02	215 035	Payroll Deductions		\$17.03	
				B 04	215 035	Payroll Deductions		\$25.53	
				B 01	215 035	Adjustment		(\$56.12)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43751</b>	Invoice	<b>Invoice No:</b> S2025080	<b>11/1/2024</b>	<b>Paid Amt:</b>		<b>\$1,549.96</b>
				B 01	215 030	Hospital		\$32,368.27	
				B 02	215 030	Hospital		\$875.88	
				B 04	215 030	Hospital		\$833.18	
				B 01	215 030	Adjustment		\$615.70	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43755</b>	Invoice	<b>Invoice No:</b> S2025080	<b>11/1/2024</b>	<b>Paid Amt:</b>		<b>\$34,693.03</b>
				B 01	215 030	Hospital		\$33,715.66	
				B 02	215 030	Hospital		\$875.88	
				B 04	215 030	Hospital		\$1,763.06	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43532</b>	Invoice	<b>Invoice No:</b> S2025070	<b>11/1/2024</b>	<b>Paid Amt:</b>		<b>\$36,354.60</b>
				E 01	005 110 000 000 305	EAP		\$138.60	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43826</b>	Invoice	<b>Invoice No:</b> 10.31.2024	<b>11/1/2024</b>	<b>Paid Amt:</b>		<b>\$138.60</b>
							<b>Check Amount:</b>		<b>\$74,522.70</b>
0485	PCB	77356	1473		ROYALTON ESP		Check		
				B 01	215 040	MFT		\$1,055.57	
				B 02	215 040	MFT		\$27.17	
				B 04	215 040	MFT		\$56.08	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43753</b>	Invoice	<b>Invoice No:</b> S2025080	<b>11/1/2024</b>	<b>Paid Amt:</b>		<b>\$1,138.82</b>
							<b>Check Amount:</b>		<b>\$1,138.82</b>
0485	PCB	77357	1474		ROYALTON FED TEACHERS		Check		
				B 01	215 040	MFT		\$4,448.40	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77357	1474		<b>ROYALTON FED TEACHERS</b>		Check		
				B 04	215 040	MFT		\$88.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43752</b>	Invoice	<b>Invoice No:</b> S2025080	<b>11/1/2024</b>	<b>Paid Amt:</b>		<b>\$4,536.40</b>
							<b>Check Amount:</b>		<b>\$4,536.40</b>
0485	PCB	77358	1592		<b>VERIZON WIRELESS</b>		Check		
				E 01	005 810 000 000 320	PHONE SERVICE		\$301.20	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43802</b>	Invoice	<b>Invoice No:</b> 9976058068	<b>11/1/2024</b>	<b>Paid Amt:</b>		<b>\$301.20</b>
							<b>Check Amount:</b>		<b>\$301.20</b>
0485	PCB	77359	1611		<b>XCEL ENERGY</b>		Check		
				E 01	005 810 000 000 440	Acct 51-4433400-5		\$515.51	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43805</b>	Invoice	<b>Invoice No:</b> 898231398	<b>11/1/2024</b>	<b>Paid Amt:</b>		<b>\$515.51</b>
							<b>Check Amount:</b>		<b>\$515.51</b>
0485	PCB	77360	3684		<b>ADA Sports &amp; Rackets, LLC</b>		Check		
				E 01	020 240 000 000 430	#76 SMACK Excel Badminton Racket		\$56.00	
				E 01	020 240 000 000 430	#71 SMACK Mini Badminton Racket		\$20.00	
				E 01	020 240 000 000 430	#95Y Shuttlecock Synthetic Rubber Tip		\$32.00	
				E 01	020 240 000 000 430	#CHAMP1STAR Table Tennis Balls (Dozen)		\$40.00	
				E 01	020 240 000 000 430	#40 SOLID ADA Jaz Pickleball Paddle		\$42.00	
				E 01	020 240 000 000 430	#PB40 Vibrant Yellow Pickle Ball (Dozen)		\$48.00	
				E 01	020 240 000 000 430	Wilson T-1001 Championship Tennis Balls		\$8.50	
				E 01	020 240 000 000 430	Freight		\$15.00	
	<b>PO#:</b> 5913	<b>Voucher #:</b>	<b>43709</b>	Invoice	<b>Invoice No:</b> K10641	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$261.50</b>
							<b>Check Amount:</b>		<b>\$261.50</b>
0485	PCB	77361	4295		<b>AMAZON CAPITAL SERVICES</b>		Check		
				E 01	005 720 000 000 401	Credit from PO #5891		\$16.99	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43712</b>	Credit	<b>Invoice No:</b> 11R4-Y3Y7-74DC	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>(\$16.99)</b>
				E 01	020 620 000 000 401	B087GMJXMC Energizer AA Batteries and AAA		\$46.14	
				E 01	020 620 000 000 401	Amazon Shipping Charge		\$0.00	
	<b>PO#:</b> 5985	<b>Voucher #:</b>	<b>43710</b>	Invoice	<b>Invoice No:</b> 1L91-MM9Q-NQNV	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$46.14</b>
				E 01	010 411 000 740 433	B00GS8W3T4 MedPride Powder-Free Nitrile Ex		\$39.20	
				E 01	010 411 000 740 433	Amazon Shipping Charge		\$0.00	
	<b>PO#:</b> 5881	<b>Voucher #:</b>	<b>43813</b>	Invoice	<b>Invoice No:</b> 1V3G-LCJP-4G43	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$39.20</b>
				E 12	020 298 041 301 401	B07V9PTHRH Color Blaze Holi Colored Powder		\$383.32	
				E 12	020 298 041 301 401	Amazon Shipping Charge		\$0.00	
	<b>PO#:</b> 5898	<b>Voucher #:</b>	<b>43814</b>	Invoice	<b>Invoice No:</b> 1YYC-6Q4Y-43HQ	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$383.32</b>
				E 01	005 690 690 000 456	B0CS6HTDN3 ESR 2 Pack Screen Protector fo		\$16.98	
				E 01	005 690 690 000 456	Amazon Shipping Charge		\$0.00	
	<b>PO#:</b> 5931	<b>Voucher #:</b>	<b>43816</b>	Invoice	<b>Invoice No:</b> 1713-MH79-TCT6	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$16.98</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0485	PCB	77361	4295		<b>AMAZON CAPITAL SERVICES</b>		Check	
				E 01 005 720 000 000 401	Credit from PO #5891		\$33.98	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43713</b>	Credit	<b>Invoice No:</b>	1L4W-PLHW-7DPT	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>(\$33.98)</b>
				E 01 005 690 690 000 455	B005KWHJES BlueRigger 8K HDMI Cable (15F		\$17.49	
				E 01 005 690 690 000 455	B097YR5NHB BlueRigger 4K HDMI Cable (20F		\$22.49	
				E 01 005 690 690 000 455	Amazon Shipping Charge		\$0.00	
<b>PO#: 5951</b>	<b>Voucher #:</b>	<b>43818</b>	Invoice	<b>Invoice No:</b>	1RWL-C96X-P4TY	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$39.98</b>
				E 01 020 298 061 000 401	B0D6G7HVMV5 Zoooyawn 4 Pcs Halloween Old		\$29.99	
<b>PO#: 5987</b>	<b>Voucher #:</b>	<b>43819</b>	Invoice	<b>Invoice No:</b>	1LLR-THPX-6GD3	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$29.99</b>
				E 01 020 211 000 000 401	Dry Erase Markers & Glue Sticks PO 5762		\$42.18	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43821</b>	Invoice	<b>Invoice No:</b>	1J63-L61L-FW6P	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$42.18</b>
				E 01 020 298 053 000 401	B00982Y2QE KleenGuard™ V30 Nemesis™ S:		\$41.56	
				E 01 020 298 053 000 401	Amazon Shipping Charge		\$0.00	
<b>PO#: 5952</b>	<b>Voucher #:</b>	<b>43820</b>	Invoice	<b>Invoice No:</b>	1WDR-JDK4-WK9R	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$41.56</b>
				E 01 020 260 000 000 430	B08NXG2HT3 Zozen Measuring Wheel in Meter		\$35.95	
				E 01 020 260 000 000 430	Amazon Shipping Charge		\$0.00	
<b>PO#: 5986</b>	<b>Voucher #:</b>	<b>43817</b>	Invoice	<b>Invoice No:</b>	1KPL-CCWV-379L	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$35.95</b>
				E 01 020 260 000 000 430	B00OYPFC46 Albanese World's Best 12 Flavor		\$13.99	
<b>PO#: 5986</b>	<b>Voucher #:</b>	<b>43711</b>	Invoice	<b>Invoice No:</b>	1QWN-MRNJ-K4DJ	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$13.99</b>
							<b>Check Amount:</b>	<b>\$638.32</b>
0485	PCB	77362	1800		<b>ARIC HURD</b>		Check	
				E 01 020 294 054 000 305	FB OFFICIAL Paynesville		\$125.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43714</b>	Invoice	<b>Invoice No:</b>	10.16.2024	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$125.00</b>
							<b>Check Amount:</b>	<b>\$125.00</b>
0485	PCB	77363	4180		<b>AUTO VALUE LITTLE FALLS</b>		Check	
				E 01 005 760 000 720 401	Credit Batteries		\$81.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43718</b>	Credit	<b>Invoice No:</b>	12072213	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>(\$81.00)</b>
				E 01 005 760 000 720 401	Shop Tools & Supplies		\$536.90	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43717</b>	Invoice	<b>Invoice No:</b>	12070576	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$536.90</b>
				E 01 005 760 000 720 401	Shop Supplies		\$145.30	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43721</b>	Invoice	<b>Invoice No:</b>	12072157	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$145.30</b>
				E 01 005 760 000 720 401	Shop Tools		\$5.99	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43715</b>	Invoice	<b>Invoice No:</b>	12072211	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$5.99</b>
				E 01 005 760 000 720 401	Shop Tools		\$279.90	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43716</b>	Invoice	<b>Invoice No:</b>	12072777	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$279.90</b>
							<b>Check Amount:</b>	<b>\$887.09</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77364	1903		<b>BECKER SCREENPRINTING</b>		Check		
				E 01	005 810 000 000 412	Clothing Allowance Custodians		\$562.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43719</b>	Invoice	<b>Invoice No: 6449</b>	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$562.00</b>	
							<b>Check Amount:</b>	<b>\$562.00</b>	
0485	PCB	77365	1074		<b>CENTRA SOTA COOPERATIVE</b>		Check		
				E 01	005 760 000 720 442	UNLEADED		\$1,088.46	
				E 01	005 760 000 720 442	Discount		(\$38.68)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43724</b>	Invoice	<b>Invoice No: 5212053</b>	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$1,049.78</b>	
				E 01	005 760 000 720 442	UNLEADED		\$1,140.23	
				E 01	005 760 000 720 442	Discount		(\$40.52)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43722</b>	Invoice	<b>Invoice No: 5212230</b>	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$1,099.71</b>	
				E 01	005 760 000 720 442	UNLEADED		\$1,168.65	
				E 01	005 760 000 720 442	Discount		(\$41.53)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43723</b>	Invoice	<b>Invoice No: 5212137</b>	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$1,127.12</b>	
				E 01	005 760 000 720 442	Fieldmaster Diesel		\$3,906.59	
				E 01	005 760 000 720 442	Discount		(\$123.47)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43725</b>	Invoice	<b>Invoice No: 5212052</b>	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$3,783.12</b>	
							<b>Check Amount:</b>	<b>\$7,059.73</b>	
0485	PCB	77366	4396		<b>CHRIS VOSEN AUTO REPAIR</b>		Check		
				E 01	005 760 000 720 350	Filters, Oil, Labor #25		\$94.13	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43726</b>	Invoice	<b>Invoice No: 7850</b>	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$94.13</b>	
				E 01	005 760 000 720 350	Tires & Labor Van 29		\$727.92	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43727</b>	Invoice	<b>Invoice No: 7857</b>	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$727.92</b>	
							<b>Check Amount:</b>	<b>\$822.05</b>	
0485	PCB	77367	1848		<b>CRAIG EHRLICHMAN</b>		Check		
				E 01	020 294 054 000 305	V FB Ref Paynesville		\$125.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43730</b>	Invoice	<b>Invoice No: 10.16.2024</b>	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$125.00</b>	
							<b>Check Amount:</b>	<b>\$125.00</b>	
0485	PCB	77368	4962		<b>Design Electric, Inc</b>		Check		
				E 01	005 865 000 370 350	Football Field Lighting		\$6,713.80	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43824</b>	Invoice	<b>Invoice No: 18235-2</b>	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$6,713.80</b>	
							<b>Check Amount:</b>	<b>\$6,713.80</b>	
0485	PCB	77369	1132		<b>ECKROTH MUSIC CO</b>		Check		
				E 01	020 258 000 000 350	Antigua Bari Sax/Repair		\$160.00	
	<b>PO#:</b> 5983	<b>Voucher #:</b>	<b>43729</b>	Invoice	<b>Invoice No: 5451200</b>	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$160.00</b>	
				E 01	020 258 000 000 350	Conn Bari Sax/Repair		\$196.00	
	<b>PO#:</b> 5983	<b>Voucher #:</b>	<b>43728</b>	Invoice	<b>Invoice No: 5451194</b>	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$196.00</b>	
							<b>Check Amount:</b>	<b>\$356.00</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77370	1133		<b>ECM PUBLISHERS INC</b>		Check		
				E 01	005 010 000 000 305	General Election Notice 10-27-2024		\$275.99	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43807</b>	Invoice	<b>Invoice No:</b> 1021563	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$275.99</b>	
				E 01	005 010 000 000 305	October 14 Regular Minutes		\$95.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43808</b>	Invoice	<b>Invoice No:</b> 1021564	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$95.00</b>	
				E 01	005 010 000 000 305	General Election Notice		\$275.99	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43731</b>	Invoice	<b>Invoice No:</b> 1020426	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$275.99</b>	
								<b>Check Amount:</b>	<b>\$646.98</b>
0485	PCB	77371	4399		<b>FRIEDRICH'S AUTO SALES INC.</b>		Check		
				E 01	005 760 000 720 350	Football Trailer DOT Inspection & Repair		\$1,035.38	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43732</b>	Invoice	<b>Invoice No:</b> 47300	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$1,035.38</b>	
								<b>Check Amount:</b>	<b>\$1,035.38</b>
0485	PCB	77372	2295		<b>GRANITE PEST CONTROL, LLC</b>		Check		
				E 01	005 810 000 000 350	PEST CONTROL SERVICE Oct - Dec		\$303.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43733</b>	Invoice	<b>Invoice No:</b> 141146	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$303.00</b>	
								<b>Check Amount:</b>	<b>\$303.00</b>
0485	PCB	77373	3914		<b>GREGORY JOHNSON</b>		Check		
				E 01	020 294 054 000 305	V FB Official EVW		\$130.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43734</b>	Invoice	<b>Invoice No:</b> 10.15.2024	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$130.00</b>	
								<b>Check Amount:</b>	<b>\$130.00</b>
0485	PCB	77374	4212		<b>HERITAGE EMBROIDERY &amp; DESIGN</b>		Check		
				E 01	020 294 055 000 401	Boys Basketball equipment		\$493.25	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43735</b>	Invoice	<b>Invoice No:</b> 71278	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$493.25</b>	
								<b>Check Amount:</b>	<b>\$493.25</b>
0485	PCB	77375	1215		<b>HILLYARD INC</b>		Check		
				E 01	005 810 000 000 401	Gloves PO 5964		\$41.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43736</b>	Invoice	<b>Invoice No:</b> 605628871	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$41.50</b>	
				E 01	005 810 000 000 401	Misc.		\$2,872.48	
	<b>PO#:</b> 6004	<b>Voucher #:</b>	<b>43815</b>	Invoice	<b>Invoice No:</b> 605642611	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$2,872.48</b>	
								<b>Check Amount:</b>	<b>\$2,913.98</b>
0485	PCB	77376	2027		<b>HOLDINGFORD BASKETBALL</b>		Check		
				E 04	005 505 000 321 369	4th Grade Girls Basketball Registration		\$150.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43823</b>	Invoice	<b>Invoice No:</b> 10.28.2024	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
								<b>Check Amount:</b>	<b>\$150.00</b>
0485	PCB	77377	1247		<b>J W PEPPER &amp; SON INC</b>		Check		
				E 01	020 211 000 302 530	Risers		\$12,542.64	
	<b>PO#:</b> 5801	<b>Voucher #:</b>	<b>43737</b>	Invoice	<b>Invoice No:</b> 366790042	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$12,542.64</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77377	1247		<b>J W PEPPER &amp; SON INC</b>		Check		
				E 01	020 211 000 302 530	Drop Ship Charges		\$1,742.90	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43738</b>	Invoice	<b>Invoice No:</b> 366789543	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$1,742.90</b>	
								<b>Check Amount:</b>	<b>\$14,285.54</b>
0485	PCB	77378	4365		<b>Johnson Fitness &amp; Wellness</b>		Check		
				E 04	005 505 081 321 350	Fitness Center Maintenance		\$1,044.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43812</b>	Invoice	<b>Invoice No:</b> 22-044073	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$1,044.00</b>	
								<b>Check Amount:</b>	<b>\$1,044.00</b>
0485	PCB	77379	2302		<b>KEITH HAIDER</b>		Check		
				E 01	020 296 058 000 305	VB Official Little Falls		\$135.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43739</b>	Invoice	<b>Invoice No:</b> 10.15.2024	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$135.00</b>	
								<b>Check Amount:</b>	<b>\$135.00</b>
0485	PCB	77380	1267		<b>KEMPS, LLC</b>		Check		
				E 02	005 770 000 701 495	MILK		\$493.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43811</b>	Invoice	<b>Invoice No:</b> 5422484	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$493.50</b>	
				E 02	005 770 000 701 495	MILK		\$312.55	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43743</b>	Invoice	<b>Invoice No:</b> 5412369	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$312.55</b>	
				E 02	005 770 000 701 495	MILK		\$493.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43741</b>	Invoice	<b>Invoice No:</b> 5417068	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$493.50</b>	
				E 02	005 770 000 701 495	MILK		\$509.95	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43740</b>	Invoice	<b>Invoice No:</b> 5417008	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$509.95</b>	
				E 02	005 770 000 701 495	MILK		\$279.65	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43742</b>	Invoice	<b>Invoice No:</b> 5412210	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$279.65</b>	
				E 02	005 770 000 701 495	MILK		\$493.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43810</b>	Invoice	<b>Invoice No:</b> 5417080	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$493.50</b>	
								<b>Check Amount:</b>	<b>\$2,582.65</b>
0485	PCB	77381	4781		<b>Logan Lunde</b>		Check		
				E 01	020 294 054 000 305	FB Official Paynesville		\$125.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43744</b>	Invoice	<b>Invoice No:</b> 10.16.2024	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$125.00</b>	
								<b>Check Amount:</b>	<b>\$125.00</b>
0485	PCB	77382	1331		<b>MID-STATE EDUCATION DIST</b>		Check		
				E 01	005 400 000 000 390	BUILDING LEASE LEVY		\$35,245.36	
				E 01	005 400 000 000 390	Building Lease Interest		\$7,419.53	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43745</b>	Invoice	<b>Invoice No:</b> 3872	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$42,664.89</b>	
								<b>Check Amount:</b>	<b>\$42,664.89</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77383	1334		<b>MIDWEST BUS PARTS INC</b>		Check		
				E 01	005 760 000 720 401	Fuel Tank Straps & Slide Dimmer Switch		\$370.20	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43746</b>	Invoice	<b>Invoice No:</b> 206993	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$370.20</b>	
							<b>Check Amount:</b>	<b>\$370.20</b>	
0485	PCB	77384	1375		<b>NAPA AUTO PARTS</b>		Check		
				E 01	005 760 000 720 401	Straight Tubing & Clamp		\$77.60	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43747</b>	Invoice	<b>Invoice No:</b> 617477	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$77.60</b>	
							<b>Check Amount:</b>	<b>\$77.60</b>	
0485	PCB	77385	1915		<b>NORTH CENTRAL BUS &amp; EQUIPMENT, INC.</b>		Check		
				E 01	005 760 000 720 401	Damper, Shock, Seat		\$194.86	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43748</b>	Invoice	<b>Invoice No:</b> 317025	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$194.86</b>	
				E 01	005 760 000 720 401	Tailpipe, Exhaust Bus 16-15		\$120.38	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43749</b>	Invoice	<b>Invoice No:</b> 316878	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$120.38</b>	
							<b>Check Amount:</b>	<b>\$315.24</b>	
0485	PCB	77386	4608		<b>NORTH CENTRAL INT'L, LLC</b>		Check		
				E 01	005 760 000 720 350	Engine Repair Bus 9-09		\$767.78	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43750</b>	Invoice	<b>Invoice No:</b> R220009060:01	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$767.78</b>	
							<b>Check Amount:</b>	<b>\$767.78</b>	
0485	PCB	77387	4515		<b>Northern Pines Mental Health Center</b>		Check		
				E 01	005 730 000 373 378	Contracts - Earned Income		\$1,250.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43771</b>	Invoice	<b>Invoice No:</b> INV280	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$1,250.00</b>	
							<b>Check Amount:</b>	<b>\$1,250.00</b>	
0485	PCB	77388	1406		<b>PAN-O-GOLD BAKING CO</b>		Check		
				E 02	005 770 000 701 490	BREAD		\$70.80	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43772</b>	Invoice	<b>Invoice No:</b> 10000124295016	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$70.80</b>	
				E 02	005 770 000 701 490	BREAD		\$107.80	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43774</b>	Invoice	<b>Invoice No:</b> 10000124288002	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$107.80</b>	
				E 02	005 770 000 701 490	BREAD		\$21.60	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43773</b>	Invoice	<b>Invoice No:</b> 10000124295017	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$21.60</b>	
				E 02	005 770 000 701 490	BREAD		\$155.10	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43809</b>	Invoice	<b>Invoice No:</b> 10000124302006	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$155.10</b>	
							<b>Check Amount:</b>	<b>\$355.30</b>	
0485	PCB	77389	4242		<b>RADEMACHER COMPANIES, INC.</b>		Check		
				E 02	005 770 000 701 490	Food Service Buns		\$17.95	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43775</b>	Invoice	<b>Invoice No:</b> 00121360	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$17.95</b>	
				E 02	005 770 000 701 490	Food Service Buns		\$9.87	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43776</b>	Invoice	<b>Invoice No:</b> 00123350	<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$9.87</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77389	4242		<b>RADEMACHER COMPANIES, INC.</b>		Check		
				E 02	005 770 000 701 490 Food Service Lettuce			\$7.96	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43777</b>	Invoice	<b>Invoice No:</b> 00121833	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$7.96</b>
				E 02	005 770 000 701 490 Food Service Beet Sugar			\$8.99	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43778</b>	Invoice	<b>Invoice No:</b> 00236952	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$8.99</b>
							<b>Check Amount:</b>		<b>\$44.77</b>
0485	PCB	77390	4658		<b>REGION 5A</b>		Check		
				E 01	020 292 052 000 369 CC Section Meet			\$100.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43779</b>	Invoice	<b>Invoice No:</b> 10.16.2024	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$100.00</b>
							<b>Check Amount:</b>		<b>\$100.00</b>
0485	PCB	77391	1463		<b>RICE HARDWARE HANK</b>		Check		
				E 01	005 760 000 720 401 FLF Bushing Hex			\$6.99	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43781</b>	Invoice	<b>Invoice No:</b> 33372/3	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$6.99</b>
				E 01	005 760 000 720 401 Misc Fastners			\$3.59	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43825</b>	Invoice	<b>Invoice No:</b> 33221/3	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$3.59</b>
				E 01	005 810 000 000 401 Broom & Wire Connections			\$27.98	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43780</b>	Invoice	<b>Invoice No:</b> 33311/3	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$27.98</b>
							<b>Check Amount:</b>		<b>\$38.56</b>
0485	PCB	77392	4993		<b>Ridgewater College</b>		Check		
				E 01	998 211 000 000 394 PSEO			\$1,380.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43806</b>	Invoice	<b>Invoice No:</b> 00249011	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$1,380.00</b>
							<b>Check Amount:</b>		<b>\$1,380.00</b>
0485	PCB	77393	2464		<b>SPEER CHIROPRACTIC, PA</b>		Check		
				E 01	005 760 000 720 305 DOT PHYSICAL M Czech			\$100.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43782</b>	Invoice	<b>Invoice No:</b> 10.21.2024	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$100.00</b>
							<b>Check Amount:</b>		<b>\$100.00</b>
0485	PCB	77394	2577		<b>SYSCO WESTERN MN, INC.</b>		Check		
				E 02	005 770 000 701 491 Commodity			\$33.10	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43787</b>	Invoice	<b>Invoice No:</b> 253752317	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$33.10</b>
				E 02	005 770 000 701 490 Lunch			\$117.08	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43793</b>	Invoice	<b>Invoice No:</b> 253757995	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$117.08</b>
				E 02	005 770 000 701 490 Lunch			\$304.47	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43794</b>	Invoice	<b>Invoice No:</b> 253747003	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$304.47</b>
				E 02	005 770 000 705 490 Breakfast			\$781.37	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43796</b>	Invoice	<b>Invoice No:</b> 253752315	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$781.37</b>
				E 02	005 770 000 705 490 Breakfast			\$758.55	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43797</b>	Invoice	<b>Invoice No:</b> 253747004	<b>11/4/2024</b>	<b>Paid Amt:</b>		<b>\$758.55</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77394	2577		<b>SYSCO WESTERN MN, INC.</b>		Check		
				E 02 005 770 000 705 490	Breakfast			\$857.78	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43798</b>	Invoice	<b>Invoice No:</b> 253757992		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$857.78</b>	
				E 02 005 770 000 701 490	LUNCH			\$3,604.47	
				E 02 005 770 000 701 401	SUPPLIES			\$241.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43791</b>	Invoice	<b>Invoice No:</b> 253747001		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$3,845.97</b>	
				E 02 005 770 000 701 490	Lunch			\$75.10	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43795</b>	Invoice	<b>Invoice No:</b> 253747007		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$75.10</b>	
				E 02 005 770 000 701 491	Commodity			\$25.52	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43783</b>	Invoice	<b>Invoice No:</b> 253747002		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$25.52</b>	
				E 02 005 770 000 701 491	Commodity			\$25.27	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43784</b>	Invoice	<b>Invoice No:</b> 253747006		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$25.27</b>	
				E 02 005 770 000 701 491	Commodity			\$51.32	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43785</b>	Invoice	<b>Invoice No:</b> 253757994		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$51.32</b>	
				E 02 005 770 000 701 491	Commodity			\$38.94	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43786</b>	Invoice	<b>Invoice No:</b> 253752313		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$38.94</b>	
				E 02 005 770 000 701 490	LUNCH			\$2,720.39	
				E 02 005 770 000 701 401	SUPPLIES			\$150.85	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43788</b>	Invoice	<b>Invoice No:</b> 253752314		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$2,871.24</b>	
				E 02 005 770 000 701 490	LUNCH			\$3,281.68	
				E 02 005 770 000 701 401	SUPPLIES			\$103.53	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43792</b>	Invoice	<b>Invoice No:</b> 253747005		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$3,385.21</b>	
				E 02 005 770 000 701 490	LUNCH			\$2,450.14	
				E 02 005 770 000 701 401	SUPPLIES			\$249.37	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43789</b>	Invoice	<b>Invoice No:</b> 453752316		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$2,699.51</b>	
				E 02 005 770 000 701 490	LUNCH			\$3,649.65	
				E 02 005 770 000 701 401	SUPPLIES			\$48.22	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43790</b>	Invoice	<b>Invoice No:</b> 253757993		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$3,697.87</b>	
							<b>Check Amount:</b>	<b>\$19,568.30</b>	
0485	PCB	77395	4924		<b>The Boelter Companies Inc</b>		Check		
				E 02 005 770 000 701 401	Steam Table Pans			\$454.82	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43720</b>	Invoice	<b>Invoice No:</b> 98364816		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$454.82</b>	
							<b>Check Amount:</b>	<b>\$454.82</b>	
0485	PCB	77396	4782		<b>Tim Lunde</b>		Check		
				E 01 020 294 054 000 305	FB Official Paynesville			\$125.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43799</b>	Invoice	<b>Invoice No:</b> 10.16.2024		<b>11/4/2024</b>	<b>Paid Amt:</b>	<b>\$125.00</b>	
							<b>Check Amount:</b>	<b>\$125.00</b>	
0485	PCB	77397	3672		<b>TYLER TECHNOLOGIES, INC</b>		Check		
				E 01 005 760 000 720 820	Traversa Tablet			\$2,100.00	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77397	3672		<b>TYLER TECHNOLOGIES, INC</b>		Check		
				E 01	005 760 000 720 820 Verizon Network for Tablet			\$492.50	
	PO#: 5737	Voucher #:	43800	Invoice	Invoice No: 045-484558	11/4/2024			
							Paid Amt:	\$2,592.50	
							Check Amount:	\$2,592.50	
0485	PCB	77398	2573		<b>UPSALA AREA SCHOOLS</b>		Check		
				E 04	005 505 000 321 369 4th Grade Girls Basketball			\$150.00	
	PO#:	Voucher #:	43822	Invoice	Invoice No: 10.28.2024	11/4/2024			
							Paid Amt:	\$150.00	
							Check Amount:	\$150.00	
0485	PCB	77399	1881		<b>US GAMES</b>		Check		
				E 01	010 240 000 000 430 Whiffle Balls SKU: 426506			\$56.97	
				E 01	010 240 000 000 430 6.25" Voit Dodgeballs. SKU: 1274967			\$209.98	
				E 01	010 240 000 000 430 Voit 8.5" Enduro Playground Balls SKU: 136948			\$149.97	
	PO#: 5706	Voucher #:	43801	Invoice	Invoice No: 927315473	11/4/2024			
							Paid Amt:	\$416.92	
							Check Amount:	\$416.92	
0485	PCB	77400	4367		<b>WARREN ARNOLD</b>		Check		
				E 01	020 296 058 000 305 VB OFFICIAL Little Falls			\$135.00	
	PO#:	Voucher #:	43803	Invoice	Invoice No: 10.15.2024	11/4/2024			
							Paid Amt:	\$135.00	
							Check Amount:	\$135.00	
0485	PCB	77401	4783		<b>Will Ethen</b>		Check		
				E 01	020 294 054 000 305 FB Official Paynesville			\$125.00	
	PO#:	Voucher #:	43804	Invoice	Invoice No: 10.16.2024	11/4/2024			
							Paid Amt:	\$125.00	
							Check Amount:	\$125.00	
0485	PCB	77402	4996		<b>Johnson, Garry</b>		Check		
				B 01	215 000 Payroll Replacement direct deposit Wrong acco			\$148.05	
	PO#:	Voucher #:	43844	Invoice	Invoice No: 10.31.2024	11/5/2024			
							Paid Amt:	\$148.05	
							Check Amount:	\$148.05	
0485	PCB	77403	4999		<b>A and G Corn Maze, Inc</b>		Check		
				E 01	010 203 000 000 369 Field Trip			\$695.00	
	PO#:	Voucher #:	43923	Invoice	Invoice No: 08122025	11/15/2024			
							Paid Amt:	\$695.00	
							Check Amount:	\$695.00	
0485	PCB	77404	1010		<b>ALL STAR TROPHY &amp; AWARDS</b>		Check		
				E 01	020 294 054 000 401 Football District Awards			\$64.00	
	PO#:	Voucher #:	43966	Invoice	Invoice No: 9892	11/15/2024			
							Paid Amt:	\$64.00	
							Check Amount:	\$64.00	
0485	PCB	77405	4295		<b>AMAZON CAPITAL SERVICES</b>		Check		
				E 01	020 710 000 000 430 B07QMBRP7Z ID Roller 3-Pack - Advanced 2.0			\$21.99	
				E 01	020 710 000 000 430 Amazon Shipping Charge			\$0.00	
	PO#: 6015	Voucher #:	43912	Invoice	Invoice No: 17TP-9FH4-HTWJ	11/15/2024			
							Paid Amt:	\$21.99	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77405	4295		AMAZON CAPITAL SERVICES		Check		
				E 02	005 770 000 701 401	B00ENL5STA Kason 1094 SureClose Hydraulic	\$124.00		
				E 02	005 770 000 701 401	Amazon Shipping Charge	\$0.00		
<b>PO#: 5998</b>	<b>Voucher #:</b>	<b>43913</b>	Invoice		<b>Invoice No:</b> 1TMD-3HRY-4QH1	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$124.00</b>	
				E 01	005 810 000 000 401	B0C9GSQ942 LONGRUNFORU 6" x 2" Caster	\$25.99		
				E 01	005 810 000 000 401	Amazon Shipping Charge	\$0.00		
<b>PO#: 5999</b>	<b>Voucher #:</b>	<b>43914</b>	Invoice		<b>Invoice No:</b> 1VC9-DVM1-K13Q	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$25.99</b>	
				E 01	020 301 320 830 433	B0000224J0 DEWALT 14" Chop Saw Blade, Me	\$5.00		
				E 01	020 301 320 830 433	B078Y4DK38 Juvale 200-Pack Sawtooth Picture	\$8.99		
				E 01	020 301 320 830 433	B07GVL6NJ7 YKLP 1/4" Metal Number Stamps	\$71.20		
				E 01	020 301 320 830 433	B07JVLHMRB Makita B-57598-5 14" x 1" x 3/32	\$60.40		
				E 01	020 301 320 830 433	B0BL2P7FGX DZXCYZ 1 Inch Alphabet Letter S	\$9.99		
				E 01	020 301 320 830 433	B0C9T8HFJH 150 Pcs Small Sawtooth Picture	\$9.98		
				E 01	020 301 320 830 433	B0CRKT13ZQ Stencils for Painting, 45 Pcs Ret	\$8.99		
				E 01	020 301 320 830 433	B0D259JTF6 2724-20 M18 Fits Milwaukee Fuel	\$164.97		
<b>PO#: 5887</b>	<b>Voucher #:</b>	<b>43863</b>	Invoice		<b>Invoice No:</b> 1J4G-GFJY-MLWK	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$339.52</b>	
				E 01	010 401 000 740 433	B08665MWQM Super Duper Publications   Frui	\$30.00		
<b>PO#: 5941</b>	<b>Voucher #:</b>	<b>43927</b>	Invoice		<b>Invoice No:</b> 1QL6-M1QC-147Q	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$30.00</b>	
				E 01	020 301 320 830 433	1784946222 Wood ID & Use Handbook	\$19.99		
				E 01	020 301 320 830 433	B003F0C9EW Wood Identification Kit	\$37.44		
				E 01	020 301 320 830 433	B07HZL1ZY6 uPunch Digital Time Clock and Di	\$154.99		
				E 01	020 301 320 830 433	B07PPBTNJL uPunch One Time Clock & Date S	\$13.99		
				E 01	020 301 320 830 433	B08SPNLN6Y Sauers North American Species 1	\$167.40		
				E 01	020 301 320 830 433	B094FPKJQ6 3 Pieces Jewelers Eye Loupe Set	\$64.95		
				E 01	020 301 320 830 433	B0BCPJYSC7 wangtney Tire Balancing Wheel \	\$83.94		
				E 01	020 301 320 830 433	B0C37548K6 VEVOR Retractable Air Hose Rec	\$263.96		
				E 01	020 301 320 830 433	Amazon Shipping Charge	\$0.00		
<b>PO#: 5888</b>	<b>Voucher #:</b>	<b>43864</b>	Invoice		<b>Invoice No:</b> 1NJM-7K4J-91X6	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$806.66</b>	
				E 02	005 770 000 701 401	B00006IFGP Sharpie King Size Permanent Marl	\$11.99		
				E 02	005 770 000 701 401	B000087KUA Scotch Heavy Duty Shipping Pack	\$24.68		
				E 02	005 770 000 701 401	B00G4CJ8GK Sharpie Permanent Markers Bulk	\$23.22		
				E 02	005 770 000 701 490	B00HQFFEY2 King Arthur Gluten Free Classic	\$27.49		
				E 02	005 770 000 701 401	B07BPJRCSF DSTELIN Large Binder Clips 1.6	\$5.99		
				E 02	005 770 000 701 401	B08NYRMWZ8 Yansanido Spiral Notebook, 4 P	\$12.99		
				E 02	005 770 000 701 401	B08VF9B772 Oxford Spiral Notebook, 1 Subject	\$10.29		
				E 02	005 770 000 701 401	B09LV38C7F Ykimok 40Pcs Medium Binder Cli	\$5.79		
				E 02	005 770 000 701 401	B0BPC4BYGL Eaasty 328 Yard Freezer Tape W	\$14.99		
				E 02	005 770 000 701 401	Amazon Shipping Charge	\$0.00		
<b>PO#: 6001</b>	<b>Voucher #:</b>	<b>43865</b>	Invoice		<b>Invoice No:</b> 19TH-H6XT-JCFD	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$137.43</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77405	4295		<b>AMAZON CAPITAL SERVICES</b>		<b>Check</b>		
				E 01	020 260 000 000 430	B074MDTWQR Homax 10120000 Steel Wool, 1	\$4.97		
				E 01	020 260 000 000 430	B083WMQLTT Bulk Iron Filings- 1 LB Iron Filing	\$12.99		
				E 01	020 260 000 000 430	B085GFXL7B 12 pack Multi-function Electronic	\$29.99		
				E 01	020 260 000 000 430	B087P37Y7P Basic Medical Synmax Vinyl Exarr	\$29.20		
				E 01	020 260 000 000 430	B0911512Y9 Jointown Basic Medical Synmax Vi	\$30.99		
				E 01	020 260 000 000 430	B09PGK5SB2 Lichamp 27FT/8M SAE and Metr	\$29.69		
				E 01	020 260 000 000 430	B0B9SHD213 Frcctre 300 Pcs Chromatography	\$11.99		
				E 01	020 260 000 000 430	Amazon Shipping Charge	\$0.00		
<b>PO#:</b>	<b>5960</b>	<b>Voucher #:</b>	<b>43866</b>	Invoice	<b>Invoice No:</b>	1H1G-YQ1X-XLM1	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$149.82</b>
				E 01	020 260 000 000 430	B01DGEWHN4 AMIR Digital Kitchen Scale, 30C	\$19.96		
<b>PO#:</b>	<b>5960</b>	<b>Voucher #:</b>	<b>43867</b>	Invoice	<b>Invoice No:</b>	1CRL-JTLH-3RFX	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$19.96</b>
				E 01	020 260 000 000 430	B088JX9RVJ Eternal Moment 1 oz Eye Dropper	\$25.98		
				E 01	020 260 000 000 430	Amazon Shipping Charge	\$0.00		
<b>PO#:</b>	<b>6016</b>	<b>Voucher #:</b>	<b>43862</b>	Invoice	<b>Invoice No:</b>	1LTR-RTHP-49CG	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$25.98</b>
				E 01	005 720 000 000 401	Credit	\$120.91		
<b>PO#:</b>		<b>Voucher #:</b>	<b>43890</b>	Credit	<b>Invoice No:</b>	CM 1F1L-C4CD-X64M	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>(\$120.91)</b>
				E 01	020 294 056 000 401	B0B4PTCGBL Predicament Wrestling Scoreboc	\$49.98		
				E 01	020 294 056 000 401	Amazon Shipping Charge	\$8.99		
<b>PO#:</b>	<b>6023</b>	<b>Voucher #:</b>	<b>43967</b>	Invoice	<b>Invoice No:</b>	1FRF-TM1M-KPYF	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$58.97</b>
				E 01	020 298 053 000 401	B0BDLFXQSC Tower Power Strip Flat Plug with	\$25.18		
				E 01	020 298 053 000 401	Amazon Shipping Charge	\$0.00		
<b>PO#:</b>	<b>6022</b>	<b>Voucher #:</b>	<b>43968</b>	Invoice	<b>Invoice No:</b>	1GGW-H9KL-MRRW	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$25.18</b>
				E 01	020 301 321 830 433	B000FG0F9U General Hydroponics pH Down Li	\$33.12		
				E 01	020 301 321 830 433	B07QMFNX7N General Hydroponics pH Up 32	\$29.95		
				E 01	020 301 321 830 433	B09BBJXH3K IRIS USA 14.5 Qt. Plastic Drawe	\$42.74		
				E 01	020 301 321 830 433	Amazon Shipping Charge	\$0.00		
<b>PO#:</b>	<b>5899</b>	<b>Voucher #:</b>	<b>43896</b>	Invoice	<b>Invoice No:</b>	1M9T-T7RD-JX3P	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$105.81</b>
								<b>Check Amount:</b>	<b>\$1,750.40</b>
0485	PCB	77406	1014		<b>AMERICAN TIME</b>		<b>Check</b>		
				E 01	005 810 000 000 401	Replacement clocks for both buildings	\$2,414.32		
<b>PO#:</b>	<b>6002</b>	<b>Voucher #:</b>	<b>43899</b>	Invoice	<b>Invoice No:</b>	883521	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$2,414.32</b>
								<b>Check Amount:</b>	<b>\$2,414.32</b>
0485	PCB	77407	2966		<b>ARROW LIFT ACCESSIBILITY</b>		<b>Check</b>		
				E 01	005 810 000 000 305	CONTRACT RENEWAL	\$696.00		
<b>PO#:</b>		<b>Voucher #:</b>	<b>43977</b>	Invoice	<b>Invoice No:</b>	P-SI56746	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$696.00</b>
								<b>Check Amount:</b>	<b>\$696.00</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77408	4180		<b>AUTO VALUE LITTLE FALLS</b>		Check		
				E 01	005 760 000 720 401 Tools for Shop			\$525.61	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43876</b>	Invoice	<b>Invoice No:</b> 12074053	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$525.61</b>
				E 01	005 760 000 720 401 Standard Halogen			\$259.80	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43885</b>	Invoice	<b>Invoice No:</b> 12072641	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$259.80</b>
				E 01	005 760 000 720 401 Battery Bus Stock			\$557.17	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43886</b>	Invoice	<b>Invoice No:</b> 12068627	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$557.17</b>
								<b>Check Amount:</b>	<b>\$1,342.58</b>
0485	PCB	77409	4761		<b>CANS R US, LLC</b>		Check		
				E 01	005 810 000 000 335 Toilet Rental			\$990.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43871</b>	Invoice	<b>Invoice No:</b> I1058	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$990.00</b>
								<b>Check Amount:</b>	<b>\$990.00</b>
0485	PCB	77410	5003		<b>Capri Loegering</b>		Check		
				E 04	005 505 000 321 305 Charcuterie Classes CE			\$750.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43975</b>	Invoice	<b>Invoice No:</b> 11.14.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$750.00</b>
								<b>Check Amount:</b>	<b>\$750.00</b>
0485	PCB	77411	1074		<b>CENTRA SOTA COOPERATIVE</b>		Check		
				E 01	005 760 000 720 442 UNLEADED			\$968.90	
				E 01	005 760 000 720 442 Discount			(\$35.70)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43874</b>	Invoice	<b>Invoice No:</b> 5212380	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$933.20</b>
				E 01	005 760 000 720 442 UNLEADED			\$1,219.73	
				E 01	005 760 000 720 442 Discount			(\$43.97)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43873</b>	Invoice	<b>Invoice No:</b> 5212324	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$1,175.76</b>
				E 01	005 760 000 720 442 Fieldmaster Diesel			\$4,541.60	
				E 01	005 760 000 720 442 Discount			(\$140.00)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43875</b>	Invoice	<b>Invoice No:</b> 5212379	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$4,401.60</b>
								<b>Check Amount:</b>	<b>\$6,510.56</b>
0485	PCB	77412	1077		<b>CENTRAL LOCKSMITHS</b>		Check		
				E 01	005 810 000 000 401 KEYS			\$27.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43900</b>	Invoice	<b>Invoice No:</b> 384384	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$27.50</b>
								<b>Check Amount:</b>	<b>\$27.50</b>
0485	PCB	77413	4396		<b>CHRIS VOSEN AUTO REPAIR</b>		Check		
				E 01	005 760 000 720 350 Filters, Oil, Labor #28			\$119.13	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43877</b>	Invoice	<b>Invoice No:</b> 7897	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$119.13</b>
				E 01	005 760 000 720 350 Rear Brake Rotors Van #24			\$230.18	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43878</b>	Invoice	<b>Invoice No:</b> 7876	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$230.18</b>
								<b>Check Amount:</b>	<b>\$349.31</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77414	1086		<b>CITY OF ROYALTON</b>		Check		
				E 01	005 810 000 000 332	Acct 01-00002863-00-6 Water/Sewer		\$886.32	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43902</b>	Invoice	<b>Invoice No:</b>	10-01-2024	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$886.32</b>
				E 01	005 810 000 000 332	Acct 01-00003550-00-8 Water/Sewer		\$1,421.72	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43901</b>	Invoice	<b>Invoice No:</b>	10.01.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$1,421.72</b>
								<b>Check Amount:</b>	<b>\$2,308.04</b>
0485	PCB	77415	2281		<b>CMC CONFERENCE</b>		Check		
				E 01	020 292 000 000 366	Fall All Coaches meeting meal		\$210.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43868</b>	Invoice	<b>Invoice No:</b>	11.05.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$210.00</b>
								<b>Check Amount:</b>	<b>\$210.00</b>
0485	PCB	77416	1092		<b>COLE PAPERS, INC.</b>		Check		
				E 04	005 505 081 321 401	Misc.		\$332.08	
	<b>PO#:</b> 6003	<b>Voucher #:</b>	<b>43908</b>	Invoice	<b>Invoice No:</b>	10506311	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$332.08</b>
				E 04	005 505 081 321 401	Misc.		\$142.32	
				E 01	005 810 000 000 401	soap		\$566.10	
				E 01	005 810 000 000 401	Processing Fee		\$5.59	
				E 04	005 505 081 321 401	Processing Fee		\$1.41	
	<b>PO#:</b> 6003	<b>Voucher #:</b>	<b>43891</b>	Invoice	<b>Invoice No:</b>	10501544	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$715.42</b>
								<b>Check Amount:</b>	<b>\$1,047.50</b>
0485	PCB	77417	4237		<b>DSC Communications</b>		Check		
				E 01	005 690 690 000 455	BATTERY PACK,BATT LIION 2300T		\$90.00	
				E 01	005 690 690 000 455	Shipping		\$20.00	
	<b>PO#:</b> 5989	<b>Voucher #:</b>	<b>43924</b>	Invoice	<b>Invoice No:</b>	2248310	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$110.00</b>
								<b>Check Amount:</b>	<b>\$110.00</b>
0485	PCB	77418	1133		<b>ECM PUBLISHERS INC</b>		Check		
				E 01	005 010 000 000 305	November 14 Regular Meeting		\$79.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43964</b>	Invoice	<b>Invoice No:</b>	1023405	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$79.00</b>
								<b>Check Amount:</b>	<b>\$79.00</b>
0485	PCB	77419	4997		<b>Fussy, Kelsie</b>		Check		
				R 02	005 770 000 701 601	Lunch Money Refund		\$40.45	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43895</b>	Invoice	<b>Invoice No:</b>	10.01.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$40.45</b>
								<b>Check Amount:</b>	<b>\$40.45</b>
0485	PCB	77420	4212		<b>HERITAGE EMBROIDERY &amp; DESIGN</b>		Check		
				E 01	020 296 055 000 401	Basketball Scorebook		\$42.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43910</b>	Invoice	<b>Invoice No:</b>	71792	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$42.50</b>
								<b>Check Amount:</b>	<b>\$42.50</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77421	1215		<b>HILLYARD INC</b>		Check		
				E 01	005 810 000 000 401	Custodial Supplies		\$392.95	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43907</b>	Invoice	<b>Invoice No:</b> 605649400	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$392.95</b>	
								<b>Check Amount:</b>	<b>\$392.95</b>
0485	PCB	77422	3775		<b>HOLDINGFORD GIRLS BASKETBALL</b>		Check		
				E 04	005 505 000 321 369	5th Grade Girls Registration		\$150.00	
	<b>PO#:</b> 6036	<b>Voucher #:</b>	<b>43846</b>	Invoice	<b>Invoice No:</b> 11-02-2024	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
				E 04	005 505 000 321 369	3rd Grade Girls Basketball Registration		\$150.00	
	<b>PO#:</b> 6030	<b>Voucher #:</b>	<b>43845</b>	Invoice	<b>Invoice No:</b> 11.02.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
				E 04	005 505 000 321 369	6th Grade Girls Basketball Tournament Registra		\$150.00	
	<b>PO#:</b> 6035	<b>Voucher #:</b>	<b>43971</b>	Invoice	<b>Invoice No:</b> 11.05.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
								<b>Check Amount:</b>	<b>\$450.00</b>
0485	PCB	77423	3687		<b>HOLDINGFORD HARDWARE</b>		Check		
				E 01	020 301 320 830 433	Open PO Engines Class Supplies		\$19.47	
	<b>PO#:</b> 5864	<b>Voucher #:</b>	<b>43892</b>	Invoice	<b>Invoice No:</b> 56649	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$19.47</b>	
				E 01	020 301 320 830 433	Open PO Engines Class Supplies		\$76.42	
	<b>PO#:</b> 5864	<b>Voucher #:</b>	<b>43893</b>	Invoice	<b>Invoice No:</b> 56584	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$76.42</b>	
								<b>Check Amount:</b>	<b>\$95.89</b>
0485	PCB	77424	4365		<b>Johnson Fitness &amp; Wellness</b>		Check		
				E 04	005 505 081 321 350	Fitness Center Maintenance		\$513.95	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43905</b>	Invoice	<b>Invoice No:</b> 21-077887	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$513.95</b>	
								<b>Check Amount:</b>	<b>\$513.95</b>
0485	PCB	77425	1262		<b>JOSTENS INC.</b>		Check		
				E 01	020 211 218 000 401	Diploma Covers		\$764.40	
				E 01	020 211 218 000 401	Shipping		\$35.95	
	<b>PO#:</b> 5967	<b>Voucher #:</b>	<b>43909</b>	Invoice	<b>Invoice No:</b> 35148619	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$800.35</b>	
								<b>Check Amount:</b>	<b>\$800.35</b>
0485	PCB	77426	1267		<b>KEMPS, LLC</b>		Check		
				E 02	005 770 000 701 495	MILK		\$470.90	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43959</b>	Invoice	<b>Invoice No:</b> 5455281	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$470.90</b>	
				E 02	005 770 000 701 495	MILK		\$555.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43958</b>	Invoice	<b>Invoice No:</b> 5453293	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$555.00</b>	
				E 02	005 770 000 701 495	MILK		\$312.55	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43961</b>	Invoice	<b>Invoice No:</b> 5448502	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$312.55</b>	
				E 02	005 770 000 701 495	MILK		\$477.05	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43870</b>	Invoice	<b>Invoice No:</b> 5440579	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$477.05</b>	
				E 02	005 770 000 701 495	MILK		\$197.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43960</b>	Invoice	<b>Invoice No:</b> 5448782	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$197.40</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77426	1267		<b>KEMPS, LLC</b>		Check		
				E 02	005 770 000 701 495 MILK			\$131.60	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43860</b>	Invoice	<b>Invoice No:</b> 5436329	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$131.60</b>
				E 02	005 770 000 701 495 MILK			\$296.10	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43861</b>	Invoice	<b>Invoice No:</b> 5434737	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$296.10</b>
				E 02	005 770 000 701 495 MILK			\$411.25	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43880</b>	Invoice	<b>Invoice No:</b> 5443508	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$411.25</b>
							<b>Check Amount:</b>		<b>\$2,851.85</b>
0485	PCB	77427	3236		<b>LITTLE FALLS RADIO</b>		Check		
				E 01	020 211 000 000 305 Football			\$50.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43926</b>	Invoice	<b>Invoice No:</b> 24100444	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$50.00</b>
							<b>Check Amount:</b>		<b>\$50.00</b>
0485	PCB	77428	3595		<b>LIZ MERTEN PHOTOGRAPHY</b>		Check		
				E 01	020 292 000 000 305 Hallway Picture Football			\$130.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43969</b>	Invoice	<b>Invoice No:</b> 0138	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$130.00</b>
							<b>Check Amount:</b>		<b>\$130.00</b>
0485	PCB	77429	2981		<b>LPGE BOYS BASKETBALL ASSOCIATION</b>		Check		
				E 04	005 505 000 321 369 6th Grade Boys BB Entry Fee			\$150.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43847</b>	Invoice	<b>Invoice No:</b> 11.02.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$150.00</b>
							<b>Check Amount:</b>		<b>\$150.00</b>
0485	PCB	77430	4375		<b>MAIMOUNA TOURE</b>		Check		
				R 08	000 000 000 340 096 Scholarship Award			\$250.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43915</b>	Invoice	<b>Invoice No:</b> 10.29.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$250.00</b>
							<b>Check Amount:</b>		<b>\$250.00</b>
0485	PCB	77431	4540		<b>MARCO</b>		Check		
				E 01	005 110 690 000 580 Copiers			\$1,976.60	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43888</b>	Invoice	<b>Invoice No:</b> 37826349	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$1,976.60</b>
							<b>Check Amount:</b>		<b>\$1,976.60</b>
0485	PCB	77432	1316		<b>MCEA</b>		Check		
				E 04	005 505 000 321 366 MCEA Conference Registration			\$379.00	
	<b>PO#:</b> 5774	<b>Voucher #:</b>	<b>43976</b>	Invoice	<b>Invoice No:</b> 8286	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$379.00</b>
							<b>Check Amount:</b>		<b>\$379.00</b>
0485	PCB	77433	1326		<b>MENARDS</b>		Check		
				E 01	005 810 000 000 401 Custodial Supplies			\$60.75	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43898</b>	Invoice	<b>Invoice No:</b> 45192	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$60.75</b>
							<b>Check Amount:</b>		<b>\$60.75</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77434	1897		<b>MESPA</b>		Check		
				E 01	010 050 000 000 366	MESPA Legal Seminar		\$175.00	
	PO#: 6007	Voucher #:	43916	Invoice	Invoice No: 18490	11/15/2024	Paid Amt:	\$175.00	
							Check Amount:	\$175.00	
0485	PCB	77435	4786		<b>M-F Athletic Co., Inc.</b>		Check		
				E 01	020 292 052 000 401	7022- Red		\$98.00	
				E 01	020 292 052 000 401	7022-Yellow		\$147.00	
				E 01	020 292 052 000 401	7022-Blue		\$98.00	
				E 01	020 292 052 000 401	Shipping		\$45.00	
	PO#: 5954	Voucher #:	43869	Invoice	Invoice No: INV295605	11/15/2024	Paid Amt:	\$388.00	
							Check Amount:	\$388.00	
0485	PCB	77436	2524		<b>MIDCONTINENT COMMUNICATIONS</b>		Check		
				E 01	005 810 000 000 320	PHONE SERVICE & Internet		\$1,485.66	
	PO#:	Voucher #:	43894	Invoice	Invoice No: 14529320114353	11/15/2024	Paid Amt:	\$1,485.66	
							Check Amount:	\$1,485.66	
0485	PCB	77437	1334		<b>MIDWEST BUS PARTS INC</b>		Check		
				E 01	005 760 000 720 401	Fuel Tank, Bracket & U-Bolt Bus #9-09		\$1,644.46	
	PO#:	Voucher #:	43872	Invoice	Invoice No: 206929	11/15/2024	Paid Amt:	\$1,644.46	
							Check Amount:	\$1,644.46	
0485	PCB	77438	3634		<b>MINNESOTA HISTORICAL SOCIETY</b>		Check		
				E 01	010 203 000 000 369	Mille Lacs School/youth Group		\$740.00	
	PO#:	Voucher #:	43978	Invoice	Invoice No: 32348	11/15/2024	Paid Amt:	\$740.00	
							Check Amount:	\$740.00	
0485	PCB	77439	3662		<b>MINNESOTA UI FUND</b>		Check		
				E 01	005 110 000 000 281	2nd Quarter Unemployment		\$113,040.01	
	PO#:	Voucher #:	43948	Invoice	Invoice No: 10.08.2024	11/15/2024	Paid Amt:	\$113,040.01	
							Check Amount:	\$113,040.01	
0485	PCB	77440	1369		<b>MORRISON CO HEALTH &amp; HUMAN SERV</b>		Check		
				E 02	005 770 000 701 820	Elementary Food Pools Lodging License		\$745.00	
	PO#:	Voucher #:	43949	Invoice	Invoice No: 11.06.2024	11/15/2024	Paid Amt:	\$745.00	
				E 02	005 770 000 701 820	Food Pools Lodging License Renewal		\$775.00	
	PO#:	Voucher #:	43950	Invoice	Invoice No: 11-06-2024	11/15/2024	Paid Amt:	\$775.00	
							Check Amount:	\$1,520.00	
0485	PCB	77441	1370		<b>Morrison CO Social Services</b>		Check		
				E 01	005 110 000 000 305	REPORTING & PAYMENT AGENT		\$1,000.00	
	PO#:	Voucher #:	43951	Invoice	Invoice No: 11.13.2024	11/15/2024	Paid Amt:	\$1,000.00	
							Check Amount:	\$1,000.00	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77442	3965		<b>MRI SOFTWARE LLC</b>		Check		
				E 01	005 110 000 000 305	Staff Screen		\$40.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43979</b>	Invoice	<b>Invoice No:</b> MRIUS2161974	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$40.00</b>	
							<b>Check Amount:</b>	<b>\$40.00</b>	
0485	PCB	77443	1915		<b>NORTH CENTRAL BUS &amp; EQUIPMENT, INC.</b>		Check		
				E 01	005 760 000 720 401	Kit, Switch, Parking Bus #11-08		\$196.06	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43884</b>	Invoice	<b>Invoice No:</b> 315678	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$196.06</b>	
				E 01	005 760 000 720 401	Damper, Shock, Seat, Mirror Bus #11-08 & 2-16		\$277.66	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43882</b>	Invoice	<b>Invoice No:</b> 317091	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$277.66</b>	
				E 01	005 760 000 720 401	Kit, Valve, Water Bus #11-08		\$139.60	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43883</b>	Invoice	<b>Invoice No:</b> 317231	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$139.60</b>	
							<b>Check Amount:</b>	<b>\$613.32</b>	
0485	PCB	77444	4515		<b>Northern Pines Mental Health Center</b>		Check		
				E 01	005 730 000 373 378	Contracts - Earned Income		\$1,750.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43980</b>	Invoice	<b>Invoice No:</b> INV314	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$1,750.00</b>	
							<b>Check Amount:</b>	<b>\$1,750.00</b>	
0485	PCB	77446	1406		<b>PAN-O-GOLD BAKING CO</b>		Check		
				E 02	005 770 000 701 490	BREAD		\$63.60	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43881</b>	Invoice	<b>Invoice No:</b> 10000124302007	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$63.60</b>	
				E 02	005 770 000 701 490	BREAD		\$286.60	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43859</b>	Invoice	<b>Invoice No:</b> 10000124309003	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$286.60</b>	
				E 02	005 770 000 701 490	BREAD		\$155.70	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43858</b>	Invoice	<b>Invoice No:</b> 10000124309004	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$155.70</b>	
				E 02	005 770 000 701 490	BREAD		\$22.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43957</b>	Invoice	<b>Invoice No:</b> 10000124316016	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$22.40</b>	
							<b>Check Amount:</b>	<b>\$528.30</b>	
0485	PCB	77447	4681		<b>Pierz Boys Basketball Association</b>		Check		
				E 04	005 505 000 321 369	3rd Grade Girls Tournament Registration		\$250.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43849</b>	Invoice	<b>Invoice No:</b> 11.02.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$250.00</b>	
							<b>Check Amount:</b>	<b>\$250.00</b>	
0485	PCB	77448	4658		<b>REGION 5A</b>		Check		
				R 01	000 296 058 000 061	Section VB Gate Admission		\$40.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43897</b>	Invoice	<b>Invoice No:</b> 10.29.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$40.00</b>	
							<b>Check Amount:</b>	<b>\$40.00</b>	
0485	PCB	77449	1460		<b>RESOURCE TRAINING &amp; SOL</b>		Check		
				E 01	020 690 690 000 366	Technology Coordinators Network		\$332.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43925</b>	Invoice	<b>Invoice No:</b> 41228	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$332.00</b>	
							<b>Check Amount:</b>	<b>\$332.00</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77450	1477		<b>ROYALTON LUMBER COMPANY</b>		Check		
				E 01	005 810 000 000 401	Solar Salt, Clamps, Bolts, & Drill Bits		\$644.39	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43904</b>	Invoice	<b>Invoice No:</b>	876048		<b>11/15/2024</b>	
							<b>Paid Amt:</b>	<b>\$644.39</b>	
							<b>Check Amount:</b>	<b>\$644.39</b>	
0485	PCB	77451	4408		<b>School Management Services</b>		Check		
				E 01	005 110 000 000 305	Business Manager		\$37,875.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43879</b>	Invoice	<b>Invoice No:</b>	102108		<b>11/15/2024</b>	
							<b>Paid Amt:</b>	<b>\$37,875.00</b>	
							<b>Check Amount:</b>	<b>\$37,875.00</b>	
0485	PCB	77452	4755		<b>SQUIRES, WALDSPURGER &amp; MACE</b>		Check		
				E 01	005 020 000 000 313	Legal		\$27.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43956</b>	Invoice	<b>Invoice No:</b>	21990		<b>11/15/2024</b>	
							<b>Paid Amt:</b>	<b>\$27.50</b>	
							<b>Check Amount:</b>	<b>\$27.50</b>	
0485	PCB	77453	3940		<b>ST. CLOUD ORTHOPEDICS</b>		Check		
				E 01	020 294 054 000 305	Section FB 10-22 & 10-26		\$450.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43911</b>	Invoice	<b>Invoice No:</b>	FB1		<b>11/15/2024</b>	
							<b>Paid Amt:</b>	<b>\$450.00</b>	
							<b>Check Amount:</b>	<b>\$450.00</b>	
0485	PCB	77454	2577		<b>SYSCO WESTERN MN, INC.</b>		Check		
				E 02	005 770 000 701 490	LUNCH		\$4,907.17	
				E 02	005 770 000 701 401	SUPPLIES		\$81.66	
				E 02	005 770 000 701 490	LUNCH		(\$4,907.17)	
				E 02	005 770 000 701 490	LUNCH		\$4,810.82	
				E 12	020 298 022 301 401	LUNCH		\$96.35	
				E 02	005 770 000 701 490	LUNCH		(\$4,810.82)	
				E 12	020 298 022 301 401	LUNCH		(\$96.35)	
				E 12	020 298 022 301 401	LUNCH		\$96.35	
				E 02	005 770 000 701 490	LUNCH		\$4,810.82	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43852</b>	Invoice	<b>Invoice No:</b>	253728791		<b>11/15/2024</b>	
				E 04	005 570 000 000 490	MAP		\$366.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43928</b>	Invoice	<b>Invoice No:</b>	253770377		<b>11/15/2024</b>	
				E 02	005 770 000 701 491	Commodity		\$28.28	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43929</b>	Invoice	<b>Invoice No:</b>	253770375		<b>11/15/2024</b>	
				E 02	005 770 000 701 490	LUNCH		\$2,233.97	
				E 02	005 770 000 701 401	SUPPLIES		\$17.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43930</b>	Invoice	<b>Invoice No:</b>	253770376		<b>11/15/2024</b>	
				E 02	005 770 000 701 490	LUNCH		\$147.28	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43953</b>	Invoice	<b>Invoice No:</b>	253771526		<b>11/15/2024</b>	
				E 02	005 770 000 701 490	LUNCH		\$2,891.49	
				E 02	005 770 000 701 401	SUPPLIES		\$160.57	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43952</b>	Invoice	<b>Invoice No:</b>	253770380		<b>11/15/2024</b>	
							<b>Paid Amt:</b>	<b>\$3,052.06</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0485	PCB	77454	2577		<b>SYSCO WESTERN MN, INC.</b>		<b>Check</b>
				E 02 005 770 000 701 490	LUNCH	\$222.49	
				E 02 005 770 000 701 401	SUPPLIES	\$52.46	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43887</b>	Invoice	<b>Invoice No:</b> 253758450		<b>11/15/2024</b>	<b>Paid Amt: \$274.95</b>
			E 02 005 770 000 705 490	Breakfast		\$762.21	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43954</b>	Invoice	<b>Invoice No:</b> 253770379		<b>11/15/2024</b>	<b>Paid Amt: \$762.21</b>
			E 02 005 770 000 701 491	Commodity		\$50.90	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43955</b>	Invoice	<b>Invoice No:</b> 253770378		<b>11/15/2024</b>	<b>Paid Amt: \$50.90</b>
			E 02 005 770 000 705 490	Breakfast		\$975.03	
			E 02 005 770 000 701 401	Supplies		\$40.93	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43855</b>	Invoice	<b>Invoice No:</b> 253765079		<b>11/15/2024</b>	<b>Paid Amt: \$1,015.96</b>
			E 02 005 770 000 701 401	Supplies		\$18.31	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43854</b>	Invoice	<b>Invoice No:</b> 253711736		<b>11/15/2024</b>	<b>Paid Amt: \$18.31</b>
			E 02 005 770 000 701 490	LUNCH		\$2,943.32	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43889</b>	Invoice	<b>Invoice No:</b> 253757991		<b>11/15/2024</b>	<b>Paid Amt: \$2,943.32</b>
			E 02 005 770 000 701 490	LUNCH		\$2,896.97	
			E 02 005 770 000 701 401	SUPPLIES		\$280.31	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43851</b>	Invoice	<b>Invoice No:</b> 253765081		<b>11/15/2024</b>	<b>Paid Amt: \$3,177.28</b>
			E 02 005 770 000 701 491	Commodity		\$37.53	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43856</b>	Invoice	<b>Invoice No:</b> 253765077		<b>11/15/2024</b>	<b>Paid Amt: \$37.53</b>
			E 02 005 770 000 701 490	LUNCH		\$12.47	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43853</b>	Invoice	<b>Invoice No:</b> 253765082		<b>11/15/2024</b>	<b>Paid Amt: \$12.47</b>
			E 02 005 770 000 701 490	LUNCH		\$3,508.13	
			E 02 005 770 000 701 401	SUPPLIES		\$64.24	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43850</b>	Invoice	<b>Invoice No:</b> 253765078		<b>11/15/2024</b>	<b>Paid Amt: \$3,572.37</b>
			E 02 005 770 000 701 491	Commodity		\$37.73	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43857</b>	Invoice	<b>Invoice No:</b> 253765080		<b>11/15/2024</b>	<b>Paid Amt: \$37.73</b>
<b>Check Amount:</b>							<b>\$22,737.45</b>
0485	PCB	77455	4206		<b>T-MOBILE</b>		<b>Check</b>
				E 01 005 810 000 000 320	Mobile Internet Acct 971799683	\$40.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43963</b>	Invoice	<b>Invoice No:</b> 10.21.2024		<b>11/15/2024</b>	<b>Paid Amt: \$40.00</b>
<b>Check Amount:</b>							<b>\$40.00</b>
0485	PCB	77456	3672		<b>TYLER TECHNOLOGIES, INC</b>		<b>Check</b>
				E 01 005 760 000 720 820	TRAVERSA SaaS AGREEMENT	\$655.20	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43903</b>	Invoice	<b>Invoice No:</b> 045-489860		<b>11/15/2024</b>	<b>Paid Amt: \$655.20</b>
<b>Check Amount:</b>							<b>\$655.20</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77457	1582		<b>UHL COMPANY, INC</b>		Check		
				E 01	005 810 000 000 350	Replace an overload relay		\$403.39	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43906</b>	Invoice	<b>Invoice No:</b> 63559A	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$403.39</b>	
							<b>Check Amount:</b>	<b>\$403.39</b>	
0485	PCB	77458	2573		<b>UPSALA AREA SCHOOLS</b>		Check		
				E 04	005 505 000 321 369	6th Grade Girls Basketball Tournament Registra		\$150.00	
	<b>PO#:</b> 6037	<b>Voucher #:</b>	<b>43972</b>	Invoice	<b>Invoice No:</b> 11.05.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
							<b>Check Amount:</b>	<b>\$150.00</b>	
0485	PCB	77459	1611		<b>XCEL ENERGY</b>		Check		
				E 01	005 810 000 000 440	Acct 51-4433400-5		\$777.44	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43962</b>	Invoice	<b>Invoice No:</b> 901883836	<b>11/15/2024</b>	<b>Paid Amt:</b>	<b>\$777.44</b>	
							<b>Check Amount:</b>	<b>\$777.44</b>	
0485	PCB	77460	2724		<b>AFSCME COUNCIL 65</b>		Check		
				B 01	215 040	MFT		\$330.38	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44110</b>	Invoice	<b>Invoice No:</b> S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$330.38</b>	
							<b>Check Amount:</b>	<b>\$330.38</b>	
0485	PCB	77461	3757		<b>Blue Cross Blue Shield</b>		Check		
				B 01	215 033	Vision Flex		\$190.64	
				B 02	215 033	Vision Flex		\$8.75	
				B 04	215 033	Vision Flex		\$4.18	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43947</b>	Invoice	<b>Invoice No:</b> S2025090	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$203.57</b>	
							<b>Check Amount:</b>	<b>\$203.57</b>	
0485	PCB	77462	3757		<b>Blue Cross Blue Shield</b>		Check		
				B 01	215 033	Vision Flex		\$190.64	
				B 02	215 033	Vision Flex		\$8.75	
				B 04	215 033	Vision Flex		\$4.18	
				B 04	215 033	Adjustment		(\$55.22)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44126</b>	Invoice	<b>Invoice No:</b> S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$148.35</b>	
							<b>Check Amount:</b>	<b>\$148.35</b>	
0485	PCB	77463	4665		<b>HARTFORD INSURANCE</b>		Check		
				B 01	215 031	LTD		\$393.76	
				B 02	215 031	LTD		\$49.10	
				B 04	215 031	LTD		\$43.43	
				B 01	215 031	Adjustment		\$164.85	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43935</b>	Invoice	<b>Invoice No:</b> S2025090	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$651.14</b>	
				B 01	215 051	United Way		\$217.52	
				B 02	215 051	Payroll Deductions		\$22.82	
				B 04	215 051	Payroll Deductions		\$14.24	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77463	4665		HARTFORD INSURANCE		Check		
				B 01	215 051	Adjustment	\$87.83		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43938</b>	Invoice	<b>Invoice No:</b> S2025090	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$342.41</b>	
				B 01	215 032	Life	\$811.55		
				B 02	215 032	Life	\$59.27		
				B 04	215 032	Life	\$51.81		
				B 01	215 032	Adjustment	(\$292.89)		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43934</b>	Invoice	<b>Invoice No:</b> S2025090	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$629.74</b>	
							<b>Check Amount:</b>	<b>\$1,623.29</b>	
0485	PCB	77464	4665		HARTFORD INSURANCE		Check		
				B 01	215 051	United Way	\$330.55		
				B 02	215 051	Payroll Deductions	\$22.82		
				B 04	215 051	Payroll Deductions	\$14.24		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44117</b>	Invoice	<b>Invoice No:</b> S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$367.61</b>	
				B 01	215 032	Life	\$817.26		
				B 02	215 032	Life	\$45.95		
				B 04	215 032	Life	\$51.81		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44113</b>	Invoice	<b>Invoice No:</b> S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$915.02</b>	
				B 01	215 031	LTD	\$733.79		
				B 02	215 031	LTD	\$37.14		
				B 04	215 031	LTD	\$47.43		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44114</b>	Invoice	<b>Invoice No:</b> S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$818.36</b>	
							<b>Check Amount:</b>	<b>\$2,100.99</b>	
0485	PCB	77465	4620		HealthPartners Inc		Check		
				B 01	215 030	Hospital	\$33,751.72		
				B 02	215 030	Hospital	\$875.88		
				B 04	215 030	Hospital	\$833.18		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43932</b>	Invoice	<b>Invoice No:</b> S2025090	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$35,460.78</b>	
				B 01	215 035	Dental	\$1,563.52		
				B 02	215 035	Payroll Deductions	\$17.03		
				B 04	215 035	Payroll Deductions	\$25.53		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43931</b>	Invoice	<b>Invoice No:</b> S2025090	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$1,606.08</b>	
							<b>Check Amount:</b>	<b>\$37,066.86</b>	
0485	PCB	77466	4620		HealthPartners Inc		Check		
				B 01	215 030	Hospital	\$33,751.72		
				B 02	215 030	Hospital	\$875.88		
				B 04	215 030	Hospital	\$833.18		
				B 01	215 030	Adjustment	\$158.56		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44111</b>	Invoice	<b>Invoice No:</b> S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$35,619.34</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77466	4620		HealthPartners Inc		Check		
				B 01	215 035	Dental		\$1,188.98	
				B 02	215 035	Payroll Deductions		\$17.03	
				B 04	215 035	Payroll Deductions		\$25.53	
				B 01	215 035	Adjustment		\$328.64	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44107</b>	Invoice	<b>Invoice No:</b>	S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$1,560.18</b>	
			E 01	005 110	000 000 305	EAP		\$154.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44180</b>	Invoice	<b>Invoice No:</b>	11-27-2024	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$154.00</b>	
							<b>Check Amount:</b>	<b>\$37,333.52</b>	
0485	PCB	77467	1473		ROYALTON ESP		Check		
				B 01	215 040	MFT		\$1,009.60	
				B 02	215 040	MFT		\$27.17	
				B 04	215 040	MFT		\$56.08	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44109</b>	Invoice	<b>Invoice No:</b>	S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$1,092.85</b>	
							<b>Check Amount:</b>	<b>\$1,092.85</b>	
0485	PCB	77468	1474		ROYALTON FED TEACHERS		Check		
				B 01	215 040	MFT		\$4,448.40	
				B 04	215 040	MFT		\$88.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44108</b>	Invoice	<b>Invoice No:</b>	S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$4,536.40</b>	
							<b>Check Amount:</b>	<b>\$4,536.40</b>	
0485	PCB	77469	4295		AMAZON CAPITAL SERVICES		Check		
				E 01	020 710	000 000 430 B09WZH6GTP AdirOffice Classroom Mailbox - 1		\$497.97	
				E 01	020 710	000 000 430 Amazon Shipping Charge		\$0.00	
<b>PO#:</b> 5993	<b>Voucher #:</b>	<b>44047</b>	Invoice	<b>Invoice No:</b>	114L-NVYY-49MP	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$497.97</b>	
			E 01	020 260	000 000 430 B0CDMCMMT2 Rerdeim 110 Pieces Dice Set, (		\$7.98		
			E 01	020 260	000 000 430 Amazon Shipping Charge		\$0.00		
<b>PO#:</b> 6045	<b>Voucher #:</b>	<b>44031</b>	Invoice	<b>Invoice No:</b>	1N6V-CC7Q-1FFK	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$7.98</b>	
			E 01	020 298	061 000 401 B01B8R6PF2 Amazon Basics 100-Pack AA Alka		\$23.81		
			E 01	020 298	061 000 401 B01B8R6V2E Amazon Basics AAA Alkaline Higl		\$21.94		
			E 01	020 298	061 000 401 B07NY6QCFL Cuttte 120PCS Disposable Dual		\$6.59		
			E 01	020 298	061 000 401 B08QHWXR7J GUMIKE 100 Pcs Disposable E		\$3.99		
			E 01	020 298	061 000 401 B09GYT262N ForPro Professional Collection Be		\$24.62		
			E 01	020 298	061 000 401 B0CY9BLR2Z Glam Lux Make It Last! Makeup €		\$20.25		
			E 01	020 298	061 000 401 Amazon Shipping Charge		\$0.00		
<b>PO#:</b> 6043	<b>Voucher #:</b>	<b>44034</b>	Invoice	<b>Invoice No:</b>	137Y-JJ9R-16X6	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$101.20</b>	
			E 01	020 301	320 830 433 B0854DSZK7 Urethane Band Saw Tires 14 inch		\$14.99		
			E 01	020 301	320 830 433 B0B81J9J54 2 Pack Urethane Band Saw Tires f		\$14.50		
			E 01	020 301	320 830 433 Amazon Shipping Charge		\$0.00		
<b>PO#:</b> 5968	<b>Voucher #:</b>	<b>44155</b>	Invoice	<b>Invoice No:</b>	14CT-GXY1-MLVL	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$29.49</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0485	PCB	77469	4295		<b>AMAZON CAPITAL SERVICES</b>		<b>Check</b>
				E 01 020 298 061 000 401	B0B5XHZM5H Jerify 10 Pieces Light up Magic 1	\$29.99	
				E 01 020 298 061 000 401	B0C5HHXNN3 Tigeen 3 Pcs Halloween Costurr	\$19.99	
				E 01 020 298 061 000 401	B0C8TKSJP3 HOMELEX Grey Wizard Beard A	\$19.99	
				E 01 020 298 061 000 401	B0D4R82P3S Halloween Decorations - Floating	\$55.24	
				E 01 020 298 061 000 401	Amazon Shipping Charge	\$0.00	
<b>PO#: 5987</b>	<b>Voucher #:</b>	<b>44128</b>	Invoice	<b>Invoice No:</b>	116J-Y76T-M6T7	<b>11/27/2024</b>	<b>Paid Amt: \$125.21</b>
			E 01 020 301 320 830 433	B0011WJ9DA Magnate M92.5C38H6 Carbon S	\$38.16		
			E 01 020 301 320 830 433	B0CXP4MP6C POWERTEC 13119-P3 93-1/2 I	\$27.99		
			E 01 020 301 320 830 433	Amazon Shipping Charge	\$13.43		
<b>PO#: 5976</b>	<b>Voucher #:</b>	<b>44153</b>	Invoice	<b>Invoice No:</b>	1CQR-6PJ7-PPXN	<b>11/27/2024</b>	<b>Paid Amt: \$79.58</b>
			E 01 020 301 320 830 433	B0000DD1UB Shop Fox D1491 2" Diameter by	\$14.50		
<b>PO#: 5991</b>	<b>Voucher #:</b>	<b>44151</b>	Invoice	<b>Invoice No:</b>	1VTX-RPYH-NNPR	<b>11/27/2024</b>	<b>Paid Amt: \$14.50</b>
			E 01 020 301 321 830 433	B011JV9GN0 Cheerwing Syma X5SW-V3 FPV	\$44.98		
			E 01 020 301 321 830 433	B0BCVF3V4T Kebada W1 Work Gloves for Mer	\$16.19		
			E 01 020 301 321 830 433	B0CPT7Y4SX Crayola Colored Pencils Classpa	\$35.99		
<b>PO#: 6042</b>	<b>Voucher #:</b>	<b>44130</b>	Invoice	<b>Invoice No:</b>	1N4Q-9F9L-164K	<b>11/27/2024</b>	<b>Paid Amt: \$97.16</b>
			E 02 005 770 000 701 401	B0CD7Y964Q Jovanssen White Out Tape, 12 P	\$9.49		
			E 02 005 770 000 701 401	Amazon Shipping Charge	\$0.00		
<b>PO#: 6000</b>	<b>Voucher #:</b>	<b>44139</b>	Invoice	<b>Invoice No:</b>	114L-NVYY-KNR3	<b>11/27/2024</b>	<b>Paid Amt: \$9.49</b>
			E 01 020 212 000 000 430	B07FCMKK5X SanDisk 128GB Extreme microS	\$62.32		
			E 01 020 212 000 000 430	B0CQ74PPMQ Geyoga 180 Pcs Professional C	\$109.98		
<b>PO#: 5928</b>	<b>Voucher #:</b>	<b>44141</b>	Invoice	<b>Invoice No:</b>	1FFT-YCM3-RHKR	<b>11/27/2024</b>	<b>Paid Amt: \$172.30</b>
			E 01 020 212 000 000 430	B0008G8G8Y SAKURA Pigma Micron Fineliner	\$71.94		
			E 01 020 212 000 000 430	B015FP6ODQ Canson XL Series Bristol Paper,	\$22.94		
			E 01 020 212 000 000 430	B076CJXYLL FolkArt Metallic Acrylic Craft Paint	\$21.72		
			E 01 020 212 000 000 430	B07GBG4VG6 2-Pack - Canson XL Series Brist	\$20.35		
			E 01 020 212 000 000 430	B0BWRCVHPD NICETY 72 Colors Acrylic Pain	\$27.99		
			E 01 020 212 000 000 430	B0D2QCR6RW ZMOL Battery Operated Pencil	\$41.94		
			E 01 020 212 000 000 430	Amazon Shipping Charge	\$0.00		
<b>PO#: 5992</b>	<b>Voucher #:</b>	<b>44142</b>	Invoice	<b>Invoice No:</b>	1W7Q-GGPL-JK1N	<b>11/27/2024</b>	<b>Paid Amt: \$206.88</b>
			E 01 020 301 320 830 433	B096DX28FC WYQYQ 4pcs Corner Clamp - Ri	\$91.98		
			E 01 020 301 320 830 433	Amazon Shipping Charge	\$0.00		
<b>PO#: 6056</b>	<b>Voucher #:</b>	<b>44146</b>	Invoice	<b>Invoice No:</b>	1PRP-939N-Q94T	<b>11/27/2024</b>	<b>Paid Amt: \$91.98</b>
			E 01 020 301 320 830 433	B00008ZA0C BernzOmatic Basic Use UL2317 I	\$30.96		
			E 01 020 301 320 830 433	B000LNOJVW SOUTHWIRE COMPANY #288	\$110.67		
			E 01 020 301 320 830 433	B01CNHJ4QI Phoenix Systems 8001-B Coolant	\$33.72		
			E 01 020 301 320 830 433	B01MQK2ETI Minwax 356100000 One Coat Po	\$73.52		
			E 01 020 301 320 830 433	B06VSQZ7BY Amazon Basics Catalog Mailing E	\$32.33		

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0485	PCB	77469	4295		<b>AMAZON CAPITAL SERVICES</b>		<b>Check</b>
				E 01 020 301 320 830 433	B072VCS64K Shocks Absorbers,SCITOO Rear	\$93.98	
				E 01 020 301 320 830 433	B0828QNQN3 Ferilter Carburetor for Briggs Str.	\$74.97	
				E 01 020 301 320 830 433	B0851J7S65 Fullway HP108 All-Season Passer	\$113.94	
				E 01 020 301 320 830 433	B0B8J3PT9J Pack of 2,BLUEFIRE Standard Pr	\$55.98	
				E 01 020 301 320 830 433	B0BXSPTMX2 Weize Platinum AGM Battery BC	\$132.99	
				E 01 020 301 320 830 433	B0CC5G79NQ KP2744-030 Lincoln Contact Tip	\$19.99	
				E 01 020 301 320 830 433	B0DDKJK8S4 14/3 Non-Metallic (NM-B) Coppe	\$120.00	
				E 01 020 301 320 830 433	Amazon Shipping Charge	\$0.00	
<b>PO#: 6041</b>	<b>Voucher #:</b>	<b>44147</b>	Invoice	<b>Invoice No:</b>	1K3N-HNHK-4P7V	<b>11/27/2024</b>	<b>Paid Amt: \$893.05</b>
			E 01 020 301 320 830 433	B0BRQK6RML VASTOOLS Single Flint Torch S	\$25.98		
<b>PO#: 6041</b>	<b>Voucher #:</b>	<b>44148</b>	Invoice	<b>Invoice No:</b>	1MCJ-46QM-TQCD	<b>11/27/2024</b>	<b>Paid Amt: \$25.98</b>
			E 01 020 301 320 830 433	B000051WTX Senco 06A162P Duraspin# 6 by	\$27.26		
			E 01 020 301 320 830 433	B00008MOQ5 Rayovac 9V Batteries, Alkaline 9V	\$20.75		
			E 01 020 301 320 830 433	B0009XCJWU Rust-Oleum 7779830 Stops Rus	\$19.44		
			E 01 020 301 320 830 433	B000BZZ3S8 1/2 pt Minwax 25555 Clear Polycr	\$47.16		
			E 01 020 301 320 830 433	B01MQW98ES Coolrunner 6 Color 600-1200Pc	\$5.99		
			E 01 020 301 320 830 433	B077BZJVRP Selizo 100 Sheets Black Carbon T	\$5.99		
			E 01 020 301 320 830 433	B0822X7P9Z 6 Pairs of 18 Inch Hardware 3-Scr	\$93.98		
			E 01 020 301 320 830 433	B08C4XQ7XJ Y&Y Decor Pack of 10 Pairs Ball	\$54.99		
			E 01 020 301 320 830 433	B09FP387V2 Dremel 729-01 11-Piece Carving S	\$10.99		
			E 01 020 301 320 830 433	Amazon Shipping Charge	\$0.00		
<b>PO#: 6014</b>	<b>Voucher #:</b>	<b>44149</b>	Invoice	<b>Invoice No:</b>	13DR-QV1H-CVXQ	<b>11/27/2024</b>	<b>Paid Amt: \$286.55</b>
			E 01 020 212 000 000 430	B0049UXGD0 Canson XL Series Watercolor Pa	\$42.45		
			E 01 020 212 000 000 430	Amazon Shipping Charge	\$0.00		
<b>PO#: 5928</b>	<b>Voucher #:</b>	<b>44140</b>	Invoice	<b>Invoice No:</b>	13KQ-KYKL-P66W	<b>11/27/2024</b>	<b>Paid Amt: \$42.45</b>
			E 01 020 301 320 830 433	B000051WTX Senco 06A162P Duraspin# 6 by	\$27.26		
			E 01 020 301 320 830 433	B0000DD1UB Shop Fox D1491 2" Diameter by	\$14.50		
			E 01 020 301 320 830 433	B01LXP94D MILWAUKEE'S 2627-20 M18 18-	\$103.99		
			E 01 020 301 320 830 433	B01M1UQ7NJ Milwaukee 2866-20 M18 FUEL C	\$137.90		
			E 01 020 301 320 830 433	B01MQVCGCA Woodstock D4633 Hard Sandir	\$36.28		
			E 01 020 301 320 830 433	B071RDZZPL Milwaukee 49-20-0001 Drywall G	\$99.99		
			E 01 020 301 320 830 433	B098WP4DDM scottchen PRO Spindle Sander	\$39.98		
			E 01 020 301 320 830 433	B0D1KBJFFT ARCCAPTAIN Oxygen Regulator	\$26.99		
			E 01 020 301 320 830 433	Discount	(\$0.99)		
<b>PO#: 5991</b>	<b>Voucher #:</b>	<b>44150</b>	Invoice	<b>Invoice No:</b>	19TH-H6XT-HTKJ	<b>11/27/2024</b>	<b>Paid Amt: \$485.90</b>
			E 01 005 810 000 000 401	B06Y46V83T International Cold Storage 14013 I	\$119.20		
			E 01 005 810 000 000 401	B09QLSCTYP Winlong Stainless Steel 2" Hose	\$38.31		

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0485	PCB	77469	4295		<b>AMAZON CAPITAL SERVICES</b>		<b>Check</b>
				E 01 005 810 000 000 401	Amazon Shipping Charge	\$0.00	
	<b>PO#:</b> 6009	<b>Voucher #:</b>	<b>44027</b>	Invoice	<b>Invoice No:</b> 19XG-GFWC-YNLQ	<b>11/27/2024</b>	<b>Paid Amt: \$157.51</b>
				E 01 020 301 320 830 433	B00UM6ZAOS Timber Wolf 93.5" x 3/8" x 3TPI	\$30.92	
	<b>PO#:</b> 5976	<b>Voucher #:</b>	<b>44152</b>	Invoice	<b>Invoice No:</b> 191C-G7MD-6RHD	<b>11/27/2024</b>	<b>Paid Amt: \$30.92</b>
				E 01 020 298 061 000 401	B07W7JMD2M Halloween Hooded Cloak Ankle	\$15.98	
				E 01 020 298 061 000 401	Amazon Shipping Charge	\$0.00	
	<b>PO#:</b> 6005	<b>Voucher #:</b>	<b>44129</b>	Invoice	<b>Invoice No:</b> 1M7N-17DY-QTXN	<b>11/27/2024</b>	<b>Paid Amt: \$15.98</b>
				E 01 020 301 320 830 433	B01CSAG6NE Makita LW1401 Cut-Off Saw, 14	\$212.92	
				E 01 020 301 320 830 433	Amazon Shipping Charge	\$0.00	
	<b>PO#:</b> 5975	<b>Voucher #:</b>	<b>44154</b>	Invoice	<b>Invoice No:</b> 11V4-H7CH-196V	<b>11/27/2024</b>	<b>Paid Amt: \$212.92</b>
				E 01 005 690 690 000 455	B09N991KVT Bonsaii 12-Sheet Cross Cut Pape	\$50.99	
				E 01 005 690 690 000 455	B09QS9B8B9 iPad and Phone Tripod Mount Ad	\$12.95	
				E 01 005 690 690 000 455	B0D7FF5Y3X Apple USB-C to 3.5 mm Headphc	\$18.00	
				E 01 005 690 690 000 455	B0DCH5B2HF Apple USB-C Woven Charge Ca	\$115.00	
				E 01 005 690 690 000 455	B0DCHK3ZMW Apple 70W USB-C Power Adaç	\$59.00	
				E 01 005 690 690 000 455	Amazon Shipping Charge	\$0.00	
	<b>PO#:</b> 6034	<b>Voucher #:</b>	<b>44014</b>	Invoice	<b>Invoice No:</b> 1GPH-RNKP-13J1	<b>11/27/2024</b>	<b>Paid Amt: \$255.94</b>
				E 01 020 301 320 830 433	B085DYPC1D DEWALT 20V MAX* XR Leaf Bl	\$129.01	
				E 01 020 301 320 830 433	Amazon Shipping Charge	\$0.00	
	<b>PO#:</b> 5959	<b>Voucher #:</b>	<b>44156</b>	Invoice	<b>Invoice No:</b> 16P1-4VT3-F1JC	<b>11/27/2024</b>	<b>Paid Amt: \$129.01</b>
				E 01 020 260 000 000 430	B06X6LW4V9 Toprime Digital Gram Scale 500g	\$113.92	
				E 01 020 260 000 000 430	B078HTMJ8N Artellius Mini Hot Glue Sticks (Hl	\$16.99	
				E 01 020 260 000 000 430	B07R8D1RHS Amazon Basics Clear Sheet Prot	\$10.44	
				E 01 020 260 000 000 430	B0BG431Y3R Mini Hot Glue Gun Set for Class	\$29.49	
				E 01 020 260 000 000 430	Amazon Shipping Charge	\$0.00	
	<b>PO#:</b> 6059	<b>Voucher #:</b>	<b>44127</b>	Invoice	<b>Invoice No:</b> 114F-V1GH-VHVT	<b>11/27/2024</b>	<b>Paid Amt: \$170.84</b>
				E 01 020 212 000 000 430	B06XT28QDM CloroxPro Clorox Disinfecting W	\$37.28	
				E 01 020 212 000 000 430	B06ZYTZXG2 24 Posca Paint Markers, 3M Fine	\$49.99	
	<b>PO#:</b> 5992	<b>Voucher #:</b>	<b>44157</b>	Invoice	<b>Invoice No:</b> 1TMV-T4TJ-LHJX	<b>11/27/2024</b>	<b>Paid Amt: \$87.27</b>
				E 01 005 810 000 000 401	B01MXWVQ1E Sargent 6 Pin Key Blank 6275 L	\$47.66	
				E 01 005 810 000 000 401	B09SVYQFCN Frost King SB36 Extra Brush Dc	\$120.00	
				E 01 005 810 000 000 401	B0BRBLHVV3 RETRUE Anti Rattle Hitch Tighte	\$9.79	
				E 01 005 810 000 000 401	Amazon Shipping Charge	\$0.00	
	<b>PO#:</b> 6008	<b>Voucher #:</b>	<b>44028</b>	Invoice	<b>Invoice No:</b> 1DKT-RXLC-LF6F	<b>11/27/2024</b>	<b>Paid Amt: \$177.45</b>
				E 01 020 211 000 000 430	B07VP4X6PL Uniclife Key Tag Rack Slot Style F	\$9.99	
				E 01 020 211 000 000 430	Amazon Shipping Charge	\$0.00	
	<b>PO#:</b> 6040	<b>Voucher #:</b>	<b>44161</b>	Invoice	<b>Invoice No:</b> 1L4P-HDV4-4QH1	<b>11/27/2024</b>	<b>Paid Amt: \$9.99</b>
				E 01 010 620 000 000 401	B001AEP4YW GBC HeatSeal Laminating Film I	\$153.19	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77469	4295		<b>AMAZON CAPITAL SERVICES</b>		Check		
				E 01	010 620 000 000 401	Amazon Shipping Charge		\$0.00	
	PO#: 6006	Voucher #:	44162	Invoice	Invoice No: 1V3N-R6QR-FVNT	11/27/2024	Paid Amt:	\$153.19	
							Check Amount:	\$4,568.69	
0485	PCB	77470	2598		<b>ANDERSON INDUSTRIAL SCALES INC</b>		Check		
				E 01	020 294 056 000 305	TESTED & CERTIFIED WR SCALES		\$140.00	
	PO#:	Voucher #:	44064	Invoice	Invoice No: 3590	11/27/2024	Paid Amt:	\$140.00	
							Check Amount:	\$140.00	
0485	PCB	77471	4180		<b>AUTO VALUE LITTLE FALLS</b>		Check		
				E 01	005 760 000 720 401	Shop Supplies		\$73.87	
	PO#:	Voucher #:	44073	Invoice	Invoice No: 12075102	11/27/2024	Paid Amt:	\$73.87	
							Check Amount:	\$73.87	
0485	PCB	77472	4360		<b>BENEFIT EXTRAS, INC.</b>		Check		
				E 01	005 110 000 000 305	COBRA Administration Monthly Fee		\$50.00	
	PO#:	Voucher #:	44106	Invoice	Invoice No: 125644	11/27/2024	Paid Amt:	\$50.00	
							Check Amount:	\$50.00	
0485	PCB	77473	4818		<b>Brady, Martz &amp; Associates, P.C.</b>		Check		
				E 01	005 110 000 000 312	Progress Billing for Audit as of 6-30-2024		\$9,000.00	
	PO#:	Voucher #:	44040	Invoice	Invoice No: 848206	11/27/2024	Paid Amt:	\$9,000.00	
							Check Amount:	\$9,000.00	
0485	PCB	77474	3790		<b>BRAINERD PUBLIC SCHOOLS- ISD #181</b>		Check		
				E 01	020 294 056 000 369	WRESTLING TOURNAMENT ENTRY FEE		\$350.00	
	PO#:	Voucher #:	44163	Invoice	Invoice No: 11.25.2024	11/27/2024	Paid Amt:	\$350.00	
							Check Amount:	\$350.00	
0485	PCB	77475	3344		<b>CDW-GOVERNMENT</b>		Check		
				E 01	005 690 690 000 455	Q2078A HPE RW Data Cartridge - LTO Ultrium		\$211.56	
	PO#: 6010	Voucher #:	44167	Invoice	Invoice No: AB42F9B	11/27/2024	Paid Amt:	\$211.56	
							Check Amount:	\$211.56	
0485	PCB	77476	1074		<b>CENTRA SOTA COOPERATIVE</b>		Check		
				E 01	005 760 000 720 442	UNLEADED		\$954.00	
				E 01	005 760 000 720 442	Discount		(\$36.15)	
	PO#:	Voucher #:	44022	Invoice	Invoice No: 5500265	11/27/2024	Paid Amt:	\$917.85	
							Check Amount:	\$917.85	
0485	PCB	77477	1076		<b>CENTRAL LAKES COLLEGE</b>		Check		
				E 01	998 211 000 000 394	PSEO Fall Semester 2024-2025		\$87,696.00	
	PO#:	Voucher #:	44072	Invoice	Invoice No: 10.30.2024	11/27/2024	Paid Amt:	\$87,696.00	
							Check Amount:	\$87,696.00	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77478	3246		<b>CENTRAL MN FOSTER GRANDPARENT PROGRAM</b>		Check		
				E 01	010 203 000 000 305 Foster Grandparent, 2 Individuals			\$570.00	
	PO#: 6066	Voucher #:	44104	Invoice	Invoice No: 11.04.2024	11/27/2024	Paid Amt:	\$570.00	
							Check Amount:	\$570.00	
0485	PCB	77479	1104		<b>CUSTOM PRINTING</b>		Check		
				E 01	005 110 000 000 401 Envelopes			\$500.00	
	PO#:	Voucher #:	44103	Invoice	Invoice No: 30340	11/27/2024	Paid Amt:	\$500.00	
							Check Amount:	\$500.00	
0485	PCB	77480	4995		<b>Cuyuna Range Youth Baseball Inc.</b>		Check		
				E 04	005 505 000 321 369 3rd Grade Girls Basketball Tournament			\$150.00	
	PO#: 6053	Voucher #:	44030	Invoice	Invoice No: 11.02.2024	11/27/2024	Paid Amt:	\$150.00	
				E 04	005 505 000 321 369 6th Grade Girls Basketball Tournament Registra			\$150.00	
	PO#: 6052	Voucher #:	44029	Invoice	Invoice No: 11.05.2024	11/27/2024	Paid Amt:	\$150.00	
							Check Amount:	\$300.00	
0485	PCB	77481	1114		<b>DEMCO</b>		Check		
				E 01	020 620 000 000 401 W13735520 Demco Economy Book Tape 3" x 6l			\$20.65	
				E 01	020 620 000 000 401 W12816570 1" Color-Coding Dots Red500/Roll			\$8.24	
				E 01	020 620 000 000 401 W16230010 Scotch 893 FilamentTape 3/4"W x6			\$16.74	
				E 01	020 620 000 000 401 W12187350 Demco CircExtender2x 4-Mil Polyp			\$253.20	
				E 01	020 620 000 000 401 W16230000 Scotch 893 Filament Tape1/2"W x 1			\$10.80	
	PO#: 6046	Voucher #:	44171	Invoice	Invoice No: 7570031	11/27/2024	Paid Amt:	\$309.63	
							Check Amount:	\$309.63	
0485	PCB	77482	1132		<b>ECKROTH MUSIC CO</b>		Check		
				E 01	020 258 000 000 350 Repairs			\$50.00	
	PO#: 6020	Voucher #:	44175	Invoice	Invoice No: 5492396	11/27/2024	Paid Amt:	\$50.00	
							Check Amount:	\$50.00	
0485	PCB	77483	3429		<b>ECMECC ISD 911</b>		Check		
				E 01	010 640 000 316 401 INFOSEC Security 2024-2025			\$640.10	
	PO#:	Voucher #:	44083	Invoice	Invoice No: SHSV000051	11/27/2024	Paid Amt:	\$640.10	
							Check Amount:	\$640.10	
0485	PCB	77484	1182		<b>GOPHER</b>		Check		
				E 01	020 240 000 000 430 Floor Hockey Sticks			\$161.70	
				E 01	020 240 000 000 430 Shipping			\$22.64	
	PO#: 6051	Voucher #:	44159	Invoice	Invoice No: IN415326	11/27/2024	Paid Amt:	\$184.34	
							Check Amount:	\$184.34	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77485	4426		<b>GRAND RAPIDS PUBLIC SCHOOLS</b>		Check		
				E 01	020 294 056 000 401	Wrestling Tournament entry fee		\$275.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44035</b>	Invoice	<b>Invoice No:</b>	11.19.2024	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$275.00</b>
								<b>Check Amount:</b>	<b>\$275.00</b>
0485	PCB	77486	1215		<b>HILLYARD INC</b>		Check		
				E 01	005 810 000 000 401	Liners 12-16 Gallon		\$204.96	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44101</b>	Invoice	<b>Invoice No:</b>	605663306	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$204.96</b>
				E 01	005 810 000 000 350	Maintenance Terra 28B		\$65.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44098</b>	Invoice	<b>Invoice No:</b>	700618521	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$65.40</b>
				E 01	005 810 000 000 401	Liners 40-45 Gallon		\$530.16	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44025</b>	Invoice	<b>Invoice No:</b>	605656367	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$530.16</b>
				E 01	005 810 000 000 350	Maintenance IScrub		\$309.85	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44094</b>	Invoice	<b>Invoice No:</b>	700618524	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$309.85</b>
				E 01	005 810 000 000 401	Liner 40-45 Gallon		\$265.08	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44023</b>	Invoice	<b>Invoice No:</b>	605656366	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$265.08</b>
				E 01	005 810 000 000 401	Dispenser Easy Fresh		\$21.12	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44102</b>	Invoice	<b>Invoice No:</b>	605663305	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$21.12</b>
				E 01	005 810 000 000 401	Urinal Screen, Liner, Light Acid & Window Clear		\$584.94	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44024</b>	Invoice	<b>Invoice No:</b>	605656365	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$584.94</b>
				E 01	005 810 000 000 350	Maintenance Advenger X280R-C		\$372.69	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44100</b>	Invoice	<b>Invoice No:</b>	700618983	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$372.69</b>
				E 01	005 810 000 000 350	Maintenance Advenger		\$653.19	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44095</b>	Invoice	<b>Invoice No:</b>	700618523	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$653.19</b>
				E 01	005 810 000 000 350	Maintenance Advenger X280R-C		\$178.72	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44099</b>	Invoice	<b>Invoice No:</b>	700618479	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$178.72</b>
				E 01	005 810 000 000 350	Maintenance Autoscrubber		\$360.45	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44092</b>	Invoice	<b>Invoice No:</b>	700618981	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$360.45</b>
				E 01	005 810 000 000 350	Maintenance IVacuum 24		\$78.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44096</b>	Invoice	<b>Invoice No:</b>	700618522	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$78.00</b>
				E 01	005 810 000 000 350	Maintenance IVacuum		\$197.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44093</b>	Invoice	<b>Invoice No:</b>	700618982	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$197.00</b>
				E 01	005 810 000 000 350	Maintenance Scrub Ride		\$166.74	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44097</b>	Invoice	<b>Invoice No:</b>	700618520	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$166.74</b>
								<b>Check Amount:</b>	<b>\$3,988.30</b>
0485	PCB	77487	2027		<b>HOLDINGFORD BASKETBALL</b>		Check		
				E 04	005 505 000 321 369	4th Grade Boys Basketball Tournament Registra		\$175.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44078</b>	Invoice	<b>Invoice No:</b>	11.15.2024	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$175.00</b>
								<b>Check Amount:</b>	<b>\$175.00</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77488	3687		<b>HOLDINGFORD HARDWARE</b>		Check		
				E 01	020 301 320 830 433	Open PO Engines Class Supplies	\$26.93		
	<b>PO#:</b> 5864	<b>Voucher #:</b>	<b>44105</b>	Invoice	<b>Invoice No:</b> 57675	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$26.93</b>	
							<b>Check Amount:</b>	<b>\$26.93</b>	
0485	PCB	77489	1241		<b>ISCORP</b>		Check		
				E 01	005 110 000 000 305	Skyward hosting Student service for November	\$157.50		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44071</b>	Invoice	<b>Invoice No:</b> 0743027	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$157.50</b>	
							<b>Check Amount:</b>	<b>\$157.50</b>	
0485	PCB	77490	1247		<b>J W PEPPER &amp; SON INC</b>		Check		
				E 01	020 258 000 000 430	Music for 6th, JH, SH, Jazz and Pep Bands	\$150.00		
				E 01	020 258 000 000 430	Shipping	\$29.99		
	<b>PO#:</b> 5883	<b>Voucher #:</b>	<b>44038</b>	Invoice	<b>Invoice No:</b> 366700407	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$179.99</b>	
				E 01	020 259 000 000 430	Sh-Boom	\$56.25		
	<b>PO#:</b> 5830	<b>Voucher #:</b>	<b>44049</b>	Invoice	<b>Invoice No:</b> 366764305	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$56.25</b>	
				E 01	020 258 000 000 430	Music for 6th, JH, SH, Jazz and Pep Bands	\$167.00		
	<b>PO#:</b> 5883	<b>Voucher #:</b>	<b>44036</b>	Invoice	<b>Invoice No:</b> 366795700	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$167.00</b>	
				E 01	020 259 000 000 430	Wakati Wa Amani-10030394	\$61.25		
				E 01	020 259 000 000 430	Let the Music Ring- 10011552	\$9.60		
				E 01	020 259 000 000 430	Bonse Aba 10012300	\$87.50		
				E 01	020 259 000 000 430	Shipping	\$22.99		
	<b>PO#:</b> 6047	<b>Voucher #:</b>	<b>44050</b>	Invoice	<b>Invoice No:</b> 366964011	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$181.34</b>	
				E 01	020 258 000 000 430	Music for 6th, JH, SH, Jazz and Pep Bands	\$485.00		
	<b>PO#:</b> 5883	<b>Voucher #:</b>	<b>44037</b>	Invoice	<b>Invoice No:</b> 366701564	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$485.00</b>	
				E 01	020 259 000 000 430	Everybody's Favorite Meldoy	\$73.75		
				E 01	020 259 000 000 430	I ask for one day	\$56.25		
				E 01	020 259 000 000 430	Winter's Waking	\$88.50		
				E 01	020 259 000 000 430	The Elf Theme	\$63.00		
				E 01	020 259 000 000 430	Alleluia Noel	\$37.50		
				E 01	020 259 000 000 430	Jambo	\$84.00		
				E 01	020 259 000 000 430	Shipping	\$29.99		
	<b>PO#:</b> 5830	<b>Voucher #:</b>	<b>44048</b>	Invoice	<b>Invoice No:</b> 366675612	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$432.99</b>	
							<b>Check Amount:</b>	<b>\$1,502.57</b>	
0485	PCB	77491	1262		<b>JOSTENS INC.</b>		Check		
				E 01	020 211 218 000 401	Diplomas	\$438.90		
				E 01	020 211 218 000 401	Shipping	\$15.95		
	<b>PO#:</b> 5966	<b>Voucher #:</b>	<b>44043</b>	Invoice	<b>Invoice No:</b> 34956061	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$454.85</b>	
							<b>Check Amount:</b>	<b>\$454.85</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77492	1267		<b>KEMPS, LLC</b>		Check		
				E 02	005 770 000 701 495 MILK			\$336.40	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44068</b>	Invoice	<b>Invoice No:</b>	5459103	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$336.40</b>	
				E 02	005 770 000 701 495 MILK			\$538.30	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44067</b>	Invoice	<b>Invoice No:</b>	5462495	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$538.30</b>	
				E 02	005 770 000 701 495 MILK			\$538.60	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44066</b>	Invoice	<b>Invoice No:</b>	5465462	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$538.60</b>	
				E 02	005 770 000 701 495 MILK			\$168.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44065</b>	Invoice	<b>Invoice No:</b>	5460537	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$168.50</b>	
				E 02	005 770 000 701 495 MILK			\$117.65	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44091</b>	Invoice	<b>Invoice No:</b>	5470418	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$117.65</b>	
							<b>Check Amount:</b>	<b>\$1,699.45</b>	
0485	PCB	77493	3682		<b>Lincoln Electric Company</b>		Check		
				E 01	020 301 320 830 433 Welding Electrodes			\$225.00	
<b>PO#: 5870</b>	<b>Voucher #:</b>	<b>44145</b>	Invoice	<b>Invoice No:</b>	913454477	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$225.00</b>	
							<b>Check Amount:</b>	<b>\$225.00</b>	
0485	PCB	77494	3015		<b>LITTLE FALLS GLASS, INC.</b>		Check		
				E 01	020 292 000 000 401 WINDOW REPAIR Fitness Center			\$118.75	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44173</b>	Invoice	<b>Invoice No:</b>	08.15.2024	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$118.75</b>	
							<b>Check Amount:</b>	<b>\$118.75</b>	
0485	PCB	77495	1331		<b>MID-STATE EDUCATION DIST</b>		Check		
				E 01	005 400 000 000 394 ADMIN			\$7,923.12	
				E 01	010 412 450 740 396 ECSE			\$6,809.13	
				E 01	010 412 450 740 397 ECSE			\$1,241.03	
				E 01	005 405 450 740 396 HEAR IMPAIRED			\$2,624.27	
				E 01	005 405 450 740 397 HEAR IMPAIRED			\$723.59	
				E 01	005 420 450 740 396 OT/PT			\$4,894.14	
				E 01	005 420 450 740 397 OT/PT			\$2,039.59	
				E 01	005 420 450 740 396 APE			\$1,291.36	
				E 01	005 420 450 740 397 APE			\$259.88	
				E 04	005 580 450 325 390 ECFE			\$5,453.87	
				E 04	005 582 450 344 390 PRESCHOOL SCREENING			\$837.87	
				E 01	010 401 450 740 396 SPEECH/LANGUAGE			\$17,078.93	
				E 01	010 401 450 740 397 SPEECH/LANGUAGE			\$2,884.86	
				E 01	005 420 450 740 396 Psych Service			\$2,402.55	
				E 01	005 420 450 740 397 Psych Service			\$408.43	
				E 01	020 211 390 000 391 Telecommunication Access			\$1,086.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44046</b>	Invoice	<b>Invoice No:</b>	3901	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$57,959.12</b>	
							<b>Check Amount:</b>	<b>\$57,959.12</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0485	PCB	77496	1376		<b>NASCO EDUCATION</b>		Check	
				E 01	020 240 000 000 430	Curiosity Cubes Conversation Starter Kit-NE #4(		\$0.00
				E 01	020 240 000 000 430	Curiosity Cubes Conversation Starter Kit-NE #4(		\$23.70
				E 01	020 240 000 000 430	Health Careers Bringo-#SB 40266		\$0.00
				E 01	020 240 000 000 430	Health Careers Bringo-#SB 40266		\$109.95
				E 01	020 240 000 000 430	Discount		(\$18.86)
	PO#: 5981	Voucher #: 44076		Invoice	Invoice No: 661320	11/27/2024	Paid Amt:	\$114.79
							Check Amount:	\$114.79
0485	PCB	77497	4827		<b>Norcostco, Inc.</b>		Check	
				E 01	005 690 690 000 315	ETC Repair for Element Console		\$398.72
	PO#:	Voucher #: 44178		Invoice	Invoice No: 214253	11/27/2024	Paid Amt:	\$398.72
							Check Amount:	\$398.72
0485	PCB	77498	1915		<b>NORTH CENTRAL BUS &amp; EQUIPMENT, INC.</b>		Check	
				E 01	005 760 000 720 401	Kit, DCM, Brush & Kit Radio		\$269.94
	PO#:	Voucher #: 44074		Invoice	Invoice No: 317647	11/27/2024	Paid Amt:	\$269.94
							Check Amount:	\$269.94
0485	PCB	77499	1392		<b>OAK ELECTRIC SERVICE, INC</b>		Check	
				E 01	005 810 000 000 350	Wiring new basketball hoops & replace faulty bre		\$1,590.45
	PO#:	Voucher #: 44084		Invoice	Invoice No: 6922	11/27/2024	Paid Amt:	\$1,590.45
							Check Amount:	\$1,590.45
0485	PCB	77500	5002		<b>Ogilvie Public Schools #333</b>		Check	
				E 04	005 505 000 321 369	5th Grade Girls Tournament Registration		\$175.00
	PO#: 6049	Voucher #: 44032		Invoice	Invoice No: 11.02.2024	11/27/2024	Paid Amt:	\$175.00
							Check Amount:	\$175.00
0485	PCB	77501	1406		<b>PAN-O-GOLD BAKING CO</b>		Check	
				E 02	005 770 000 701 490	BREAD		\$198.10
	PO#:	Voucher #: 44016		Invoice	Invoice No: 10000124323003	11/27/2024	Paid Amt:	\$198.10
				E 02	005 770 000 701 490	BREAD		\$149.40
	PO#:	Voucher #: 44033		Invoice	Invoice No: 10000124323002	11/27/2024	Paid Amt:	\$149.40
				E 02	005 770 000 701 490	BREAD		\$59.60
	PO#:	Voucher #: 44131		Invoice	Invoice No: 10000124330004	11/27/2024	Paid Amt:	\$59.60
				E 02	005 770 000 701 490	BREAD		\$139.20
	PO#:	Voucher #: 44132		Invoice	Invoice No: 10000124330005	11/27/2024	Paid Amt:	\$139.20
							Check Amount:	\$546.30
0485	PCB	77502	2928		<b>PARCHMENT LLC</b>		Check	
				E 01	020 211 000 000 820	Parchment annual Subscription		\$1,906.00
	PO#: 5955	Voucher #: 44179		Invoice	Invoice No: INV611076	11/27/2024	Paid Amt:	\$1,906.00
							Check Amount:	\$1,906.00

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77503	4681		<b>Pierz Boys Basketball Association</b>		Check		
				E 04	005 505 000 321 369	5th Grade Boys Tournament Registration		\$200.00	
	PO#: 6068	Voucher #:	44086	Invoice	Invoice No: 11.18.2024		11/27/2024	Paid Amt:	\$200.00
								Check Amount:	\$200.00
0485	PCB	77504	1440		<b>PROVANTAGE</b>		Check		
				E 01	005 690 690 000 455	QNV-7012R Hanwha Techwin America 4MP IR 1		\$250.00	
				E 01	005 690 690 000 455	QND-7012R Hanwha Techwin America 4MP IR		\$197.00	
				E 01	005 690 690 000 455	SBP-137WMW1 Hanwha Techwin America Out		\$43.00	
	PO#: 5990	Voucher #:	44082	Invoice	Invoice No: 9766553		11/27/2024	Paid Amt:	\$490.00
								Check Amount:	\$490.00
0485	PCB	77505	4242		<b>RADEMACHER COMPANIES, INC.</b>		Check		
				E 01	020 301 322 830 433	Class supplies		\$36.01	
	PO#: 5876	Voucher #:	44051	Invoice	Invoice No: 001-00132229		11/27/2024	Paid Amt:	\$36.01
				E 01	020 301 322 830 433	Class supplies		\$13.77	
	PO#: 5876	Voucher #:	44052	Invoice	Invoice No: 002-00262066		11/27/2024	Paid Amt:	\$13.77
				E 01	020 301 322 830 433	Class supplies		\$42.70	
	PO#: 5876	Voucher #:	44053	Invoice	Invoice No: 002-00244204		11/27/2024	Paid Amt:	\$42.70
				E 01	020 301 322 830 433	Class supplies		\$33.32	
	PO#: 5876	Voucher #:	44143	Invoice	Invoice No: 00233718		11/27/2024	Paid Amt:	\$33.32
				E 01	020 301 322 830 433	Class supplies		\$7.10	
	PO#: 5876	Voucher #:	44144	Invoice	Invoice No: 00139685		11/27/2024	Paid Amt:	\$7.10
								Check Amount:	\$132.90
0485	PCB	77506	1458		<b>RENNEBERG HARDWOODS</b>		Check		
				E 01	020 301 320 830 433	Red Oak and Pine American Flags		\$1,272.50	
	PO#: 6038	Voucher #:	44160	Invoice	Invoice No: 00033609		11/27/2024	Paid Amt:	\$1,272.50
								Check Amount:	\$1,272.50
0485	PCB	77507	4955		<b>Robotics Education &amp; Competition Foundation</b>		Check		
				E 04	005 505 053 321 369	Robotics Registration		\$250.00	
	PO#:	Voucher #:	44081	Invoice	Invoice No: 62286951		11/27/2024	Paid Amt:	\$250.00
								Check Amount:	\$250.00
0485	PCB	77508	1482		<b>SAINTS TO LAKES GARAGE DOOR</b>		Check		
				E 01	005 760 000 720 350	Liftmaster Keyless Entry		\$70.00	
	PO#:	Voucher #:	44026	Invoice	Invoice No: 3301		11/27/2024	Paid Amt:	\$70.00
								Check Amount:	\$70.00
0485	PCB	77509	3916		<b>SAUK CENTRE PUBLIC SCHOOLS</b>		Check		
				E 01	020 294 055 000 369	Boys Basketball Scrimmage		\$75.00	
	PO#:	Voucher #:	44062	Invoice	Invoice No: 11.19.2024		11/27/2024	Paid Amt:	\$75.00
								Check Amount:	\$75.00

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77510	4984		<b>Smarty Symbols</b>		Check		
				E 01	010 203 210 000 430	Playground communication Boards		\$3,500.00	
	<b>PO#:</b> 5982	<b>Voucher #:</b>	<b>44041</b>	Invoice	<b>Invoice No:</b> 2024-2025	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$3,500.00</b>	
							<b>Check Amount:</b>	<b>\$3,500.00</b>	
0485	PCB	77511	1382		<b>SOURCEWELL</b>		Check		
				E 01	020 640 000 316 305	Educ Solutions 05/01/2024 - 06/30/2024		\$157.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44177</b>	Invoice	<b>Invoice No:</b> INV00003536	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$157.00</b>	
							<b>Check Amount:</b>	<b>\$157.00</b>	
0485	PCB	77512	2577		<b>SYSCO WESTERN MN, INC.</b>		Check		
				E 02	005 770 000 705 490	Breakfast		\$53.14	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44134</b>	Invoice	<b>Invoice No:</b> 253775944	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$53.14</b>	
				E 02	005 770 000 701 401	SUPPLIES		\$40.93	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44135</b>	Invoice	<b>Invoice No:</b> 253780982	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$40.93</b>	
				E 02	005 770 000 701 490	LUNCH		\$910.85	
				E 02	005 770 000 701 401	SUPPLIES		\$91.93	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44136</b>	Invoice	<b>Invoice No:</b> 253780981	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$1,002.78</b>	
				E 02	005 770 000 701 491	Commodity		\$19.06	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44137</b>	Invoice	<b>Invoice No:</b> 253780980	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$19.06</b>	
				E 02	005 770 000 705 490	Breakfast		\$542.74	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44138</b>	Invoice	<b>Invoice No:</b> 253780979	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$542.74</b>	
				E 02	005 770 000 701 490	Lunch		\$141.23	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44070</b>	Invoice	<b>Invoice No:</b> 253752046	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$141.23</b>	
				E 02	005 770 000 701 401	SUPPLIES		\$103.27	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44069</b>	Invoice	<b>Invoice No:</b> 253769945	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$103.27</b>	
				E 02	005 770 000 705 490	Breakfast		\$609.06	
				E 02	005 770 000 701 401	Supplies		\$107.97	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44020</b>	Invoice	<b>Invoice No:</b> 253775655	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$717.03</b>	
				E 02	005 770 000 701 490	LUNCH		\$3,377.68	
				E 02	005 770 000 701 401	SUPPLIES		\$413.96	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44044</b>	Invoice	<b>Invoice No:</b> 253775654	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$3,791.64</b>	
				E 02	005 770 000 701 401	SUPPLIES		\$31.92	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44133</b>	Invoice	<b>Invoice No:</b> 253774320	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$31.92</b>	
				E 02	005 770 000 701 490	Lunch		\$273.20	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44017</b>	Invoice	<b>Invoice No:</b> 253775659	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$273.20</b>	
				E 02	005 770 000 701 490	LUNCH		\$3,208.27	
				E 02	005 770 000 701 401	SUPPLIES		\$576.09	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44088</b>	Invoice	<b>Invoice No:</b> 253780978	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$3,784.36</b>	
				E 02	005 770 000 701 491	Commodity		\$37.52	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44089</b>	Invoice	<b>Invoice No:</b> 253780977	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$37.52</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	77512	2577		<b>SYSCO WESTERN MN, INC.</b>		Check		
				E 02	005 770 000 701 490	Credit		\$23.63	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44090</b>		Credit	<b>Invoice No:</b> 253776121	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>(\$23.63)</b>	
				E 02	005 770 000 701 490	LUNCH		\$4,917.61	
				E 02	005 770 000 701 401	SUPPLIES		\$74.47	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44018</b>		Invoice	<b>Invoice No:</b> 253775657	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$4,992.08</b>	
				E 02	005 770 000 701 491	Commodity		\$38.52	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44045</b>		Invoice	<b>Invoice No:</b> 253775653	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$38.52</b>	
				E 02	005 770 000 701 491	Commodity		\$71.67	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44019</b>		Invoice	<b>Invoice No:</b> 253775658	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$71.67</b>	
				E 02	005 770 000 701 490	Lunch		\$48.99	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44021</b>		Invoice	<b>Invoice No:</b> 253775656	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$48.99</b>	
							<b>Check Amount:</b>	<b>\$15,666.45</b>	
0485	PCB	77513	4632		<b>TANYA &amp; BRANDON POLANSKY</b>		Check		
				R 02	005 770 000 701 601	Lunch Account Refund		\$100.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44042</b>		Invoice	<b>Invoice No:</b> 11.19.2024	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$100.00</b>	
							<b>Check Amount:</b>	<b>\$100.00</b>	
0485	PCB	77514	1559		<b>TECH CHECK, LLC</b>		Check		
				E 01	005 690 690 000 405	FC-10-F200F-950-02-36 Fortinet FortiGate Thre		\$7,327.70	
<b>PO#:</b> 5742	<b>Voucher #:</b>	<b>44087</b>		Invoice	<b>Invoice No:</b> 55852	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$7,327.70</b>	
							<b>Check Amount:</b>	<b>\$7,327.70</b>	
0485	PCB	77515	2573		<b>UPSALA AREA SCHOOLS</b>		Check		
				E 04	005 505 000 321 369	4th Grade Boys Basketball Tournament Registra		\$150.00	
<b>PO#:</b> 6055	<b>Voucher #:</b>	<b>44077</b>		Invoice	<b>Invoice No:</b> 11.15.2024	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
				E 04	005 505 000 321 369	5th Grade Boys Tournament Registration		\$150.00	
<b>PO#:</b> 6069	<b>Voucher #:</b>	<b>44085</b>		Invoice	<b>Invoice No:</b> 11.18.2024	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
							<b>Check Amount:</b>	<b>\$300.00</b>	
0485	PCB	77516	1592		<b>VERIZON WIRELESS</b>		Check		
				E 01	005 810 000 000 320	PHONE SERVICE		\$301.20	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44039</b>		Invoice	<b>Invoice No:</b> 9978494435	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$301.20</b>	
							<b>Check Amount:</b>	<b>\$301.20</b>	
0485	PCB	77517	2279		<b>VEX ROBOTICS, INC</b>		Check		
				E 04	005 505 053 321 401	228-8893 Competition "Rapid Relay" Full Game		\$419.97	
				E 04	005 505 053 321 401	Shipping and Handling		\$59.38	
<b>PO#:</b> 5946	<b>Voucher #:</b>	<b>44080</b>		Invoice	<b>Invoice No:</b> 766814	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$479.35</b>	
							<b>Check Amount:</b>	<b>\$479.35</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0485	PCB	77518	1611		<b>XCEL ENERGY</b>		<b>Check</b>
				E 01	005 810 000 000 440	Acct 51-4433400-5	\$2,441.47
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44063</b>	Invoice	<b>Invoice No:</b> 903236069	<b>11/27/2024</b>	<b>Paid Amt: \$2,441.47</b>
							<b>Check Amount: \$2,441.47</b>
0485	PCB	77519	5004		<b>Yourczek, Brianna</b>		<b>Check</b>
				R 02	005 770 000 701 601	Lunch Money Refund	\$100.00
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44158</b>	Invoice	<b>Invoice No:</b> 10.21.2024	<b>11/27/2024</b>	<b>Paid Amt: \$100.00</b>
							<b>Check Amount: \$100.00</b>
							<b>Report Total: \$707,395.86</b>

**Royalton Public Schools**  
**Detail Payment Register By Check**  
**Fund Summary**

<b>Fund</b>	<b>Description</b>	<b>Total</b>
01	General	\$616,255.43
02	Food Service	\$72,785.40
04	Community Service	\$17,625.36
08	Scholarships	\$250.00
12	Student Activities	\$479.67
<b>Report Total</b>		<b>\$707,395.86</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	4614			WEX		Wire		
				B 01	215 084	HSA		\$6,706.67	
				B 02	215 084	HSA		\$45.00	
				B 04	215 084	Payroll Deductions		\$188.54	
				B 01	215 084	Adjustment		\$49.90	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43933</b>	Invoice	<b>Invoice No:</b>	S2025090	<b>11/18/2024</b>	<b>Paid Amt:</b>	<b>\$6,990.11</b>	
							<b>Check Amount:</b>	<b>\$6,990.11</b>	
0485	PCB	1346			MINNESOTA POWER		Wire		
				E 01	020 810 000 000 331	Acct 5091115490 MS/HS		\$14,838.32	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43990</b>	Invoice	<b>Invoice No:</b>	509224913676	<b>11/18/2024</b>	<b>Paid Amt:</b>	<b>\$14,838.32</b>	
				E 01	010 810 000 000 331	Acct 4015125490 Electric		\$4,133.22	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43991</b>	Invoice	<b>Invoice No:</b>	401351601483	<b>11/18/2024</b>	<b>Paid Amt:</b>	<b>\$4,133.22</b>	
				E 01	020 810 000 000 331	Acct 811180000 Elect		\$409.22	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43988</b>	Invoice	<b>Invoice No:</b>	811253241339	<b>11/18/2024</b>	<b>Paid Amt:</b>	<b>\$409.22</b>	
				E 01	020 810 000 000 331	Acct 6691032130 Elect		\$72.16	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43989</b>	Invoice	<b>Invoice No:</b>	669532450082	<b>11/18/2024</b>	<b>Paid Amt:</b>	<b>\$72.16</b>	
							<b>Check Amount:</b>	<b>\$19,452.92</b>	
0485	PCB	3113			REPUBLIC SERVICES #891		Wire		
				E 01	005 810 000 000 330	WASTE MANAGEMENT SERVICE		\$1,557.61	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43996</b>	Invoice	<b>Invoice No:</b>	0891-001403809	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$1,557.61</b>	
				E 01	005 810 000 000 330	WASTE MANAGEMENT SERVICE		\$1,462.36	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43997</b>	Invoice	<b>Invoice No:</b>	0891-001403810	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$1,462.36</b>	
							<b>Check Amount:</b>	<b>\$3,019.97</b>	
0485	PCB	1558			TEACHERS RETIREMENT ASSN		Wire		
				B 01	215 018	TRA		\$35,269.21	
				B 04	215 018	TRA		\$1,187.04	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43939</b>	Invoice	<b>Invoice No:</b>	S2025090	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$36,456.25</b>	
							<b>Check Amount:</b>	<b>\$36,456.25</b>	
0485	PCB	1415			PERA		Wire		
				B 01	215 017	PERA		\$16,448.07	
				B 02	215 017	PERA		\$2,137.26	
				B 04	215 017	PERA		\$1,027.10	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43936</b>	Invoice	<b>Invoice No:</b>	S2025090	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$19,612.43</b>	
							<b>Check Amount:</b>	<b>\$19,612.43</b>	
0485	PCB	1137			EDUCATORS BENEFIT CONS, LLC		Wire		
				B 01	215 005	Tax Ann		\$1,312.82	
<b>PO#:</b>	<b>Voucher #:</b>	<b>43942</b>	Invoice	<b>Invoice No:</b>	S2025090	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$1,312.82</b>	
				B 01	215 005	Tax Ann		\$9,837.87	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	1137			<b>EDUCATORS BENEFIT CONS, LLC</b>		Wire		
				B 04	215 005	Payroll Deductions	\$228.93		
<b>PO#:</b>	<b>Voucher #:</b>	<b>43943</b>	Invoice		<b>Invoice No:</b> S2025090	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$10,066.80</b>	
				B 01	215 005	Tax Ann	\$145.84		
<b>PO#:</b>	<b>Voucher #:</b>	<b>43944</b>	Invoice		<b>Invoice No:</b> S2025090	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$145.84</b>	
				B 01	215 005	Tax Ann	\$237.50		
<b>PO#:</b>	<b>Voucher #:</b>	<b>43945</b>	Invoice		<b>Invoice No:</b> S2025090	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$237.50</b>	
				B 01	215 005	Tax Ann	\$680.72		
<b>PO#:</b>	<b>Voucher #:</b>	<b>43940</b>	Invoice		<b>Invoice No:</b> S2025090	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$680.72</b>	
				B 01	215 005	Tax Ann	\$150.00		
<b>PO#:</b>	<b>Voucher #:</b>	<b>43941</b>	Invoice		<b>Invoice No:</b> S2025090	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
							<b>Check Amount:</b>	<b>\$12,593.68</b>	
0485	PCB	1096			<b>COMMISSIONER OF REVENUE</b>		Wire		
				B 01	215 013	State Tax	\$11,924.36		
				B 02	215 013	State Tax	\$337.31		
				B 04	215 013	State Tax	\$414.34		
<b>PO#:</b>	<b>Voucher #:</b>	<b>43937</b>	Invoice		<b>Invoice No:</b> S2025090	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$12,676.01</b>	
							<b>Check Amount:</b>	<b>\$12,676.01</b>	
0485	PCB	1096			<b>COMMISSIONER OF REVENUE</b>		Wire		
				B 01	215 013	State Tax	\$149.20		
<b>PO#:</b>	<b>Voucher #:</b>	<b>43827</b>	Invoice		<b>Invoice No:</b> S202508S10	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$149.20</b>	
							<b>Check Amount:</b>	<b>\$149.20</b>	
0485	PCB	4400			<b>FEDERAL TAX PAYMENT</b>		Wire		
				B 01	215 010	FICA	\$487.92		
				B 01	215 011	Federal Tax	\$217.36		
<b>PO#:</b>	<b>Voucher #:</b>	<b>43828</b>	Invoice		<b>Invoice No:</b> S202508S10	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$705.28</b>	
							<b>Check Amount:</b>	<b>\$705.28</b>	
0485	PCB	4400			<b>FEDERAL TAX PAYMENT</b>		Wire		
				B 01	215 010	FICA	\$50,726.40		
				B 02	215 010	FICA	\$2,285.42		
				B 04	215 010	FICA	\$2,335.94		
				B 01	215 011	Federal Tax	\$20,460.03		
				B 02	215 011	Federal Tax	\$483.86		
				B 04	215 011	Federal Tax	\$494.50		
<b>PO#:</b>	<b>Voucher #:</b>	<b>43946</b>	Invoice		<b>Invoice No:</b> S2025090	<b>11/19/2024</b>	<b>Paid Amt:</b>	<b>\$76,786.15</b>	
							<b>Check Amount:</b>	<b>\$76,786.15</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	PCB	4614			WEX		Wire		
			E 01	005 110	000 000 305	WEX monthly service fee		\$182.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44054</b>	Invoice	<b>Invoice No:</b>	0002053629-IN	<b>11/21/2024</b>	<b>Paid Amt:</b>	<b>\$182.00</b>	
							<b>Check Amount:</b>	<b>\$182.00</b>	
0485	PCB	1096			COMMISSIONER OF REVENUE		Wire		
			B 01	215 013		State Tax		\$9,967.11	
			B 02	215 013		State Tax		\$391.62	
			B 04	215 013		State Tax		\$400.94	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44116</b>	Invoice	<b>Invoice No:</b>	S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$10,759.67</b>	
							<b>Check Amount:</b>	<b>\$10,759.67</b>	
0485	PCB	1137			EDUCATORS BENEFIT CONS, LLC		Wire		
			B 01	215 005		Tax Ann		\$1,312.82	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44121</b>	Invoice	<b>Invoice No:</b>	S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$1,312.82</b>	
			B 01	215 005		Tax Ann		\$9,837.87	
			B 04	215 005		Payroll Deductions		\$228.93	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44122</b>	Invoice	<b>Invoice No:</b>	S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$10,066.80</b>	
			B 01	215 005		Tax Ann		\$145.84	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44123</b>	Invoice	<b>Invoice No:</b>	S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$145.84</b>	
			B 01	215 005		Tax Ann		\$237.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44124</b>	Invoice	<b>Invoice No:</b>	S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$237.50</b>	
			B 01	215 005		Tax Ann		\$680.72	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44119</b>	Invoice	<b>Invoice No:</b>	S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$680.72</b>	
			B 01	215 005		Tax Ann		\$150.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44120</b>	Invoice	<b>Invoice No:</b>	S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
							<b>Check Amount:</b>	<b>\$12,593.68</b>	
0485	PCB	4400			FEDERAL TAX PAYMENT		Wire		
			B 01	215 010		FICA		\$42,351.90	
			B 02	215 010		FICA		\$2,211.36	
			B 04	215 010		FICA		\$2,163.12	
			B 01	215 011		Federal Tax		\$17,144.08	
			B 02	215 011		Federal Tax		\$526.32	
			B 04	215 011		Federal Tax		\$386.38	
<b>PO#:</b>	<b>Voucher #:</b>	<b>44125</b>	Invoice	<b>Invoice No:</b>	S2025100	<b>11/27/2024</b>	<b>Paid Amt:</b>	<b>\$64,783.16</b>	
							<b>Check Amount:</b>	<b>\$64,783.16</b>	
0485	PCB	1415			PERA		Wire		
			B 01	215 017		PERA		\$13,714.49	
			B 02	215 017		PERA		\$2,069.48	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0485	PCB	1415			PERA		Wire
				B 04 215 017	PERA		\$887.03
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44115</b>	Invoice	<b>Invoice No:</b> S2025100	<b>11/27/2024</b>	<b>Paid Amt: \$16,671.00</b>
							<b>Check Amount: \$16,671.00</b>
0485	PCB	1558			TEACHERS RETIREMENT ASSN		Wire
				B 01 215 018	TRA		\$31,383.33
				B 04 215 018	TRA		\$1,187.04
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44118</b>	Invoice	<b>Invoice No:</b> S2025100	<b>11/27/2024</b>	<b>Paid Amt: \$32,570.37</b>
							<b>Check Amount: \$32,570.37</b>
							<b>Report Total: \$326,001.88</b>

**Royalton Public Schools**  
**Detail Payment Register By Check**  
**Fund Summary**

<b>Fund</b>	<b>Description</b>	<b>Total</b>
01	General	\$304,384.42
02	Food Service	\$10,487.63
04	Community Service	\$11,129.83
<b>Report Total</b>		<b>\$326,001.88</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	ACT	19739	4810		<b>Arnzen, Kaitlyn</b>		Check		
				E 12	020 292 020 301 401	Uniform Shorts CC		\$336.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43829</b>	Invoice	<b>Invoice No:</b>	10.31.2024			
							<b>Paid Amt:</b>	<b>\$336.00</b>	
							<b>Check Amount:</b>	<b>\$336.00</b>	
0485	ACT	19740	1903		<b>BECKER SCREENPRINTING</b>		Check		
				E 12	020 298 030 301 401	FFA T-shirts		\$1,047.25	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43919</b>	Invoice	<b>Invoice No:</b>	6458			
							<b>Paid Amt:</b>	<b>\$1,047.25</b>	
							<b>Check Amount:</b>	<b>\$1,047.25</b>	
0485	ACT	19741	2133		<b>BERNICK'S</b>		Check		
				E 12	020 298 018 301 401	POP PAYMENT		\$616.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43830</b>	Invoice	<b>Invoice No:</b>	10278662			
							<b>Paid Amt:</b>	<b>\$616.00</b>	
							<b>Check Amount:</b>	<b>\$616.00</b>	
0485	ACT	19742	2016		<b>BSN SPORTS</b>		Check		
				E 12	020 296 034 301 401	Game Shorts CC		\$354.00	
				E 12	020 296 034 301 401	Freight		\$17.70	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43832</b>	Invoice	<b>Invoice No:</b>	927555976			
				E 12	020 294 033 301 401	Football Team Polo's		\$359.92	
				E 12	020 294 033 301 401	Freight		\$18.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43831</b>	Invoice	<b>Invoice No:</b>	927051600			
							<b>Paid Amt:</b>	<b>\$377.92</b>	
							<b>Check Amount:</b>	<b>\$749.62</b>	
0485	ACT	19743	2135		<b>GRANITE CITY JOBBING</b>		Check		
				E 12	020 298 018 301 401	CONCESSIONS PRODUCTS		\$725.62	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43965</b>	Invoice	<b>Invoice No:</b>	423107			
							<b>Paid Amt:</b>	<b>\$725.62</b>	
							<b>Check Amount:</b>	<b>\$725.62</b>	
0485	ACT	19744	4357		<b>JON KOENIG</b>		Check		
				E 12	020 298 041 301 401	Halloween Prizes		\$103.70	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43921</b>	Invoice	<b>Invoice No:</b>	11.07.2024			
							<b>Paid Amt:</b>	<b>\$103.70</b>	
							<b>Check Amount:</b>	<b>\$103.70</b>	
0485	ACT	19745	4809		<b>Liddane, Joelle</b>		Check		
				E 12	020 298 030 301 401	FFA Contest Meals		\$243.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43834</b>	Invoice	<b>Invoice No:</b>	10.22.2024			
				E 12	020 298 030 301 401	FFA Meeting Supplies		\$95.07	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43835</b>	Invoice	<b>Invoice No:</b>	10.23.2024			
							<b>Paid Amt:</b>	<b>\$95.07</b>	
							<b>Check Amount:</b>	<b>\$338.47</b>	
0485	ACT	19746	3595		<b>LIZ MERTEN PHOTOGRAPHY</b>		Check		
				E 12	020 296 045 301 401	Gym Banners VB		\$466.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43970</b>	Invoice	<b>Invoice No:</b>	0138(2)			
							<b>Paid Amt:</b>	<b>\$466.00</b>	
							<b>Check Amount:</b>	<b>\$466.00</b>	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	ACT	19747	4462		<b>MORGAN SCHLUTTNER</b>		Check		
				E 12 020 296	045 301 401 Reimbursement Meals			\$457.37	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43973</b>	Invoice	<b>Invoice No:</b> 11.07.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$457.37</b>
				E 12 020 296	045 301 401 End of the year party 9 -12			\$283.51	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43974</b>	Invoice	<b>Invoice No:</b> 11.13.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$283.51</b>
							<b>Check Amount:</b>		<b>\$740.88</b>
0485	ACT	19748	4355		<b>NATHAN GOLDADE</b>		Check		
				E 12 020 298	030 301 401 Contest Food Reimbursement			\$52.30	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43843</b>	Invoice	<b>Invoice No:</b> 10.22.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$52.30</b>
							<b>Check Amount:</b>		<b>\$52.30</b>
0485	ACT	19749	3782		<b>NATIONAL FFA ORGANIZATION</b>		Check		
				E 12 020 298	030 301 401 Jackets & Supplies			\$441.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43836</b>	Invoice	<b>Invoice No:</b> MDS341088	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$441.00</b>
				E 12 020 298	030 301 401 American Degree			\$855.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43918</b>	Invoice	<b>Invoice No:</b> CNR83723	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$855.00</b>
				E 12 020 298	030 301 369 Registration			\$900.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43837</b>	Invoice	<b>Invoice No:</b> 10.22.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$900.00</b>
				E 12 020 298	030 301 401 Jacket			\$85.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43917</b>	Invoice	<b>Invoice No:</b> MDS342274	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$85.00</b>
							<b>Check Amount:</b>		<b>\$2,281.00</b>
0485	ACT	19750	4242		<b>RADEMACHER COMPANIES, INC.</b>		Check		
				E 12 020 292	020 301 401 Snacks for CC Team			\$36.86	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43838</b>	Invoice	<b>Invoice No:</b> 10.21.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$36.86</b>
				E 12 020 298	018 301 401 Water for Concession Stand			\$22.45	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43840</b>	Invoice	<b>Invoice No:</b> 001-00127958	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$22.45</b>
							<b>Check Amount:</b>		<b>\$59.31</b>
0485	ACT	19751	4852		<b>Randt, Jennifer</b>		Check		
				E 12 020 298	041 301 401 Coronation Decor			\$167.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43833</b>	Invoice	<b>Invoice No:</b> 10.16.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$167.40</b>
							<b>Check Amount:</b>		<b>\$167.40</b>
0485	ACT	19752	1454		<b>REGION II MAAE</b>		Check		
				E 12 020 298	030 301 820 REGION FEE			\$225.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43920</b>	Invoice	<b>Invoice No:</b> 11.06.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$225.00</b>
							<b>Check Amount:</b>		<b>\$225.00</b>
0485	ACT	19753	4994		<b>Scottie's Log Bar</b>		Check		
				E 12 020 296	045 301 401 VB End of the year party			\$187.91	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>43841</b>	Invoice	<b>Invoice No:</b> 10.21.2024	<b>11/15/2024</b>	<b>Paid Amt:</b>		<b>\$187.91</b>
							<b>Check Amount:</b>		<b>\$187.91</b>

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0485	ACT	19754	2257		Skwira, Robert		Check
				E 12	020 298 035 301 401 Meeting Supplies		\$54.55
	PO#:	Voucher #:	43922	Invoice	Invoice No: 10.30.2024	11/15/2024	Paid Amt: \$54.55
							Check Amount: \$54.55
0485	ACT	19755	2279		VEX ROBOTICS, INC		Check
				E 12	020 298 053 301 401 276-6050		\$250.74
				E 12	020 298 053 301 401 276-4855		\$104.98
				E 12	020 298 053 301 401 276-4852.		\$191.96
				E 12	020 298 053 301 401 276-7043		\$95.98
				E 12	020 298 053 301 401 275-1017		\$18.78
				E 12	020 298 053 301 401 276-7040		\$1,993.95
				E 12	020 298 053 301 401 276-8026		\$45.78
				E 12	020 298 053 301 401 276-4817		\$34.69
				E 12	020 298 053 301 401 228-7458		\$35.97
				E 12	020 298 053 301 401 228-7458		\$35.97
				E 12	020 298 053 301 401 275-1025		\$28.95
				E 12	020 298 053 301 401 275-1024		\$11.58
				E 12	020 298 053 301 401 276-4812		\$11.99
				E 12	020 298 053 301 401 275-1026		\$6.98
				E 12	020 298 053 301 401 275-1027		\$9.18
				E 12	020 298 053 301 401 275-1028		\$6.98
				E 12	020 298 053 301 401 276-5773		\$22.89
				E 12	020 298 053 301 401 276-5774		\$7.29
				E 12	020 298 053 301 401 276-5775		\$11.07
				E 12	020 298 053 301 401 276-8329		\$51.98
				E 12	020 298 053 301 401 276-2232		\$199.99
				E 12	020 298 053 301 401 276-8030		\$41.98
				E 12	020 298 053 301 401 228-4983		\$41.98
				E 12	020 298 053 301 401 276-7572		\$35.78
				E 12	020 298 053 301 401 276-2169		\$14.99
				E 12	020 298 053 301 401 276-7747		\$35.78
				E 12	020 298 053 301 401 276-7573		\$35.78
				E 12	020 298 053 301 401 276-7748		\$35.78
				E 12	020 298 053 301 401 276-3881		\$22.98
				E 12	020 298 053 301 401 276-5299		\$41.79
				E 12	020 298 053 301 401 276-1426		\$9.39
				E 12	020 298 053 301 401 276-1423		\$5.79
				E 12	020 298 053 301 401 276-8750		\$598.00
				E 12	020 298 053 301 401 276-8644		\$124.95

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0485	ACT	19755	2279		<b>VEX ROBOTICS, INC</b>		Check		
				E 12	020 298 053 301 401	Shipping & Handling		\$216.12	
				E 12	020 298 053 301 401	276-8646		\$137.45	
	PO#: 5972	Voucher #:	43842	Invoice	Invoice No: 764086	11/15/2024	Paid Amt:	\$4,576.22	
							Check Amount:	\$4,576.22	
0485	ACT	19756	4295		<b>AMAZON CAPITAL SERVICES</b>		Check		
				E 12	020 294 079 301 401	B0D4CXTF4H Monster Rockin' Roller 360 Indoc		\$269.00	
				E 12	020 294 079 301 401	Amazon Shipping Charge		\$0.00	
	PO#: 6060	Voucher #:	44169	Invoice	Invoice No: 1RPY-33C6-1NDY	11/27/2024	Paid Amt:	\$269.00	
				E 12	020 298 048 301 401	B0CVG37CS6 Guarina Galletas Dulces con Lec		\$31.98	
				E 12	020 298 048 301 401	Amazon Shipping Charge		\$0.00	
	PO#: 6044	Voucher #:	44015	Invoice	Invoice No: 13FG-JN1M-4DPY	11/27/2024	Paid Amt:	\$31.98	
							Check Amount:	\$300.98	
0485	ACT	19757	1903		<b>BECKER SCREENPRINTING</b>		Check		
				E 12	020 298 053 301 401	Robotic Stickers		\$75.00	
	PO#:	Voucher #:	44170	Invoice	Invoice No: 6481	11/27/2024	Paid Amt:	\$75.00	
							Check Amount:	\$75.00	
0485	ACT	19758	2576		<b>DOUG LUEPKE TROPHIES</b>		Check		
				E 12	020 294 033 301 401	End of Season Awards Football		\$86.51	
	PO#:	Voucher #:	44079	Invoice	Invoice No: 927609	11/27/2024	Paid Amt:	\$86.51	
							Check Amount:	\$86.51	
0485	ACT	19759	4212		<b>HERITAGE EMBROIDERY &amp; DESIGN</b>		Check		
				E 12	020 294 079 301 401	Shooter Shirts		\$1,179.00	
	PO#:	Voucher #:	44168	Invoice	Invoice No: 72120	11/27/2024	Paid Amt:	\$1,179.00	
							Check Amount:	\$1,179.00	
0485	ACT	19760	1899		<b>MARCO TECHNOLOGIES, LLC</b>		Check		
				R 12	020 296 034 301 096	Refund Shirt Deposit Donation		\$450.00	
	PO#:	Voucher #:	44176	Invoice	Invoice No: 11.25.2024	11/27/2024	Paid Amt:	\$450.00	
							Check Amount:	\$450.00	
0485	ACT	19761	2699		<b>MEL YOURCZEK</b>		Check		
				E 12	020 294 033 301 401	Football Food		\$227.99	
	PO#:	Voucher #:	44075	Invoice	Invoice No: 11.17.2024	11/27/2024	Paid Amt:	\$227.99	
							Check Amount:	\$227.99	
0485	ACT	19762	5005		<b>Mickman Brothers Inc.</b>		Check		
				E 12	020 298 048 301 401	Wreaths		\$3,224.01	
	PO#:	Voucher #:	44174	Invoice	Invoice No: 11.22.2024	11/27/2024	Paid Amt:	\$3,224.01	
							Check Amount:	\$3,224.01	

## Royalton Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0485	ACT	19763	4611		<b>MINNESOTA FFA ASSOCIATION</b>		Check
				E 12 020 298 030 301 820	FFA Dues	\$529.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44165</b>	Invoice	<b>Invoice No:</b> 6763	<b>11/27/2024</b>	<b>Paid Amt: \$529.00</b>
							<b>Check Amount: \$529.00</b>
0485	ACT	19764	3782		<b>NATIONAL FFA ORGANIZATION</b>		Check
				E 12 020 298 030 301 369	Registration	\$45.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44166</b>	Invoice	<b>Invoice No:</b> CNR85013	<b>11/27/2024</b>	<b>Paid Amt: \$45.00</b>
							<b>Check Amount: \$45.00</b>
0485	ACT	19765	4242		<b>RADEMACHER COMPANIES, INC.</b>		Check
				E 12 020 292 020 301 401	Cross Country snacks	\$3.37	
	<b>PO#:</b> 5807	<b>Voucher #:</b>	<b>44057</b>	Invoice	<b>Invoice No:</b> 001-00135272	<b>11/27/2024</b>	<b>Paid Amt: \$3.37</b>
				E 12 020 292 020 301 401	Cross Country snacks	\$6.09	
	<b>PO#:</b> 5807	<b>Voucher #:</b>	<b>44060</b>	Invoice	<b>Invoice No:</b> 002-00259239	<b>11/27/2024</b>	<b>Paid Amt: \$6.09</b>
				E 12 020 292 020 301 401	Cross Country snacks	\$7.96	
	<b>PO#:</b> 5807	<b>Voucher #:</b>	<b>44058</b>	Invoice	<b>Invoice No:</b> 002-00258676	<b>11/27/2024</b>	<b>Paid Amt: \$7.96</b>
							<b>Check Amount: \$17.42</b>
0485	ACT	19766	2645		<b>XCEL ENERGY CENTER</b>		Check
				E 12 020 298 030 301 401	World's Toughest Rodeo	\$1,680.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>44164</b>	Invoice	<b>Invoice No:</b> 11.22.2024	<b>11/27/2024</b>	<b>Paid Amt: \$1,680.00</b>
							<b>Check Amount: \$1,680.00</b>
<b>Report Total:</b>							<b>\$20,542.14</b>

**Royalton Public Schools**  
**Detail Payment Register By Check**  
**Fund Summary**

<b>Fund</b>	<b>Description</b>	<b>Total</b>
12	Student Activities	\$20,542.14
<b>Report Total</b>		<b>\$20,542.14</b>

Royalton Public Schools  
Timecard Archive Detail

	Calendar	Type/ Option	Pay/Ded Code	Units	ACA Unii Override	Conversion Unit	Rate	Amount	Account Code	Earn Sch	ACA Month	Pay Type	Check Description	Batch No	Created
<b>Id: 1038</b>	<b>Brezinka , Linda</b>														
	11/15/2024	S202509-0	P EBENONW2	0.00			217.08	\$217.08	01-005-110-000-000-366	1	10/31/2024	02	Mileage Region 1 Con		1038
	<b>Units Subtotal:</b>			<b>0.00</b>			<b>EBENONW2 Total:</b>	<b>\$217.08</b>							
	<b>Units:</b>			<b>0.00</b>			<b>Emp Pay:</b>	<b>\$217.08</b>							
<b>Id: 1063</b>	<b>Klinkhammer , Nichole</b>														
	11/30/2024	S202510-0	P EBENONW2	0.00			105.00	\$105.00	01-020-640-000-316-366	1	11/15/2024	02	CTC Hearing Vision		1038
	<b>Units Subtotal:</b>			<b>0.00</b>			<b>EBENONW2 Total:</b>	<b>\$105.00</b>							
	<b>Units:</b>			<b>0.00</b>			<b>Emp Pay:</b>	<b>\$105.00</b>							
<b>Id: 235</b>	<b>Marwitz , Ryan</b>														
	11/15/2024	S202509-0	P EBENONW2	0.00			186.51	\$186.51	01-020-294-103-000-401	1	10/31/2024	02	Reimburse golf suppl		1038
	<b>Units Subtotal:</b>			<b>0.00</b>			<b>EBENONW2 Total:</b>	<b>\$186.51</b>							
	<b>Units:</b>			<b>0.00</b>			<b>Emp Pay:</b>	<b>\$186.51</b>							
<b>Id: 252</b>	<b>Nichols , Joan</b>														
	11/15/2024	S202509-0	P EBENONW2	0.00			19.74	\$19.74	01-010-203-000-000-366	1	10/31/2024	02	Milage		1038
	<b>Units Subtotal:</b>			<b>0.00</b>			<b>EBENONW2 Total:</b>	<b>\$19.74</b>							
	<b>Units:</b>			<b>0.00</b>			<b>Emp Pay:</b>	<b>\$19.74</b>							
<b>Id: 407</b>	<b>Schreifels , Sara</b>														
	11/30/2024	S202510-0	P EBENONW2	0.00			59.88	\$59.88	01-020-220-000-000-430	1	11/15/2024	02	Gimkit Learning Game		1038
	<b>Units Subtotal:</b>			<b>0.00</b>			<b>EBENONW2 Total:</b>	<b>\$59.88</b>							
	<b>Units:</b>			<b>0.00</b>			<b>Emp Pay:</b>	<b>\$59.88</b>							
<b>Id: 757</b>	<b>Struck , Debra</b>														
	11/15/2024	S202509-0	P EBENONW2	0.00			66.30	\$66.30		1	10/31/2024	02	Uniform Allowance		1038
	<b>Units Subtotal:</b>			<b>0.00</b>			<b>EBENONW2 Total:</b>	<b>\$66.30</b>							
	<b>Units:</b>			<b>0.00</b>			<b>Emp Pay:</b>	<b>\$66.30</b>							
<b>Employee Count</b>	<b>6</b>	<b>Totals:</b>		<b>0.00</b>				<b>\$654.51</b>							

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA**

*AUDITED FINANCIAL STATEMENTS*

FOR THE YEAR ENDED JUNE 30, 2024

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
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**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
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**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
ROSTER OF SCHOOL OFFICIALS  
June 30, 2024**

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Rian Hofstad	Chairperson
Randy Hackett	Vice Chairperson
Angela Roering	Clerk
Maria Traut	Treasurer
Lucas Boyd	Director
Tyra Baumann	Director
Dr. Kristine Wehrkamp Herman	Superintendent

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Education  
Independent School District No. 485  
Royalton, Minnesota

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Independent School District No. 485, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Independent School District No. 485, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgement 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 judgement, 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, budgetary comparison information, schedules, and notes as listed in the table of contents as required supplementary information 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining statements, schedule of changes in fund balances, and compliance table as listed in the table of contents as supplementary information 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 auditing standards generally accepted in the United States of America. In our opinion, the combining statements, schedule of changes in fund balances, and 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 roster of school officials but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**BRADY, MARTZ & ASSOCIATES, P.C.**  
**THIEF RIVER FALLS, MINNESOTA**

December 5, 2024

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2024**

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This section of Independent School District No. 485's annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2024. Please read it in conjunction with the District's financial statements, which immediately follow this section.

### **Financial Highlights**

The general fund balance decreased \$486,494 during the 2023-2024 school year. Expenditures and other financing uses exceeded revenues and other financing sources by \$451,805 during the 2022-2023 school year. This is primarily due to an increase in fees for services, specifically special education services through Mid-State Education District and Post Secondary Education expenditures. The total general fund balance as of June 30, 2024 is 19.9% which includes non-spendable, restricted, assigned and unassigned funds. Specifically, the unassigned fund balance ended the year at 15.9%. The District's unassigned fund balance policy requires a minimum of 14-20%.

### **Overview of the Financial Statements**

This annual report consists of four parts: management's discussion and analysis (this section), the basic financial statements, required supplementary information, and supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that 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.
  - The *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.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's general fund budget for the year, and supplementary information that is presented for additional analysis.

### District-wide Statements

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

The two district-wide statements report the District's *net position* and how they have changed. Net position – the difference between the District's assets, liabilities and deferred inflows/outflows 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 District's overall health, 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.

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended June 30, 2024**

---

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

- *Governmental activities*: All of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state formula aid finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues.

The District has one kind of fund:

- **Governmental funds**: The District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, reconciliations have been provided following the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances to help explain the relationship (or differences) between the governmental funds and governmental activities.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended June 30, 2024**

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**Financial Analysis of the District as a Whole**

Net Position

The District's combined net position was \$3,038,434 on June 30, 2024 (see details in Table A-1).

**Table A-1**  
**Statement of Net Position**

	<u>2024</u>	<u>2023</u>	<u>Total Percentage Change</u>
Current and Other Assets	\$ 7,102,590	\$ 7,115,557	(0.2) %
Capital Assets	<u>26,219,749</u>	<u>27,111,898</u>	(3.3)
Total Assets	<u>33,322,339</u>	<u>34,227,455</u>	(2.6)
Deferred Outflows of Resources	<u>1,785,136</u>	<u>2,466,966</u>	(27.6)
Long-term Liabilities	25,772,470	27,757,430	(7.2)
Other Liabilities	<u>2,830,852</u>	<u>2,543,843</u>	11.3
Total Liabilities	<u>28,603,322</u>	<u>30,301,273</u>	(5.6)
Deferred Inflows of Resources	<u>3,465,719</u>	<u>3,931,640</u>	(11.9)
Net Position			
Net Investment in Capital Assets	6,322,610	5,852,625	8.0
Restricted	976,098	1,172,015	(16.7)
Unrestricted	<u>(4,260,274)</u>	<u>(4,563,132)</u>	6.6
Total Net Position	<u>\$ 3,038,434</u>	<u>\$ 2,461,508</u>	23.4 %

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended June 30, 2024**

Change in Net Position

Table A-2 presents the change in net position of the District.

**Table A-2  
Change in Net Position**

	<u>2024</u>	<u>2023</u>	<u>Total Percentage Change</u>
Revenues			
Program Revenues			
Charges for Services	\$ 867,346	\$ 1,172,941	(26.1) %
Operating Grants and Contributions	3,253,403	2,427,018	34.0
Capital Grants and Contributions	168,951	558,389	(69.7)
General Revenues			
Property Taxes	2,118,775	1,995,504	6.2
Unrestricted State Aid	8,280,405	8,299,260	(0.2)
Other Sources	390,189	297,044	31.4
Total Revenues	<u>15,079,069</u>	<u>14,750,156</u>	2.2
Expenses			
Administration	679,461	772,939	(12.1)
District Support Services	454,803	325,612	39.7
Elementary & Secondary Regular Instruction	4,921,299	3,682,951	33.6
Vocational Education Instruction	311,997	236,798	31.8
Special Education Instruction	1,889,811	1,407,291	34.3
Community Education and Services	563,212	436,612	29.0
Instructional Support Services	701,475	814,668	(13.9)
Pupil Support Services	1,925,039	1,862,962	3.3
Sites and Buildings	2,321,700	1,549,881	49.8
Fixed Costs	90,443	104,952	(13.8)
Interest on Long-term Debt	642,903	773,724	(16.9)
Depreciation - Unallocated		899,556	(100.0)
Total Expenses	<u>14,502,143</u>	<u>12,867,946</u>	12.7
Change in Net Position	576,926	1,882,210	(69.3)
Net Position - Beginning	2,461,508	486,675	
GASB 96 Adjustment		92,623	
Net Position - Beginning, Restated	<u>2,461,508</u>	<u>579,298</u>	324.9
Net Position - Ending	<u>\$ 3,038,434</u>	<u>\$ 2,461,508</u>	23.4 %

The District's total revenues were \$15,079,069 for the year ended June 30, 2024. Property taxes and state aid payments accounted for 86 percent of total revenue for the year. The total cost of all programs and services was \$14,502,143. The District's expenses are predominantly related to educating and caring for students.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended June 30, 2024**

Total revenues surpassed expenses, increasing net position \$576,926 over last year. For the year ended June 30, 2024, the net effect of the District's deferred inflows and outflows of resources and net pension liability related to TRA and PERA increased net position by \$511,398. For the year ended June 30, 2023, the net effect of the District's deferred inflows and outflows of resources and net pension liability related to TRA and PERA increased net position by \$1,469,126.

The net cost of governmental activities is their total costs less program revenues applicable to each category.

Table A-3 presents these net costs.

**Table A-3**  
**Net Cost of Governmental Activities**

	Total Cost of Services		Total	Net Cost of Services		Total
	2024	2023	Percentage Change	2024	2023	Percentage Change
Expenses						
Administration	\$ 679,461	\$ 772,939	(12.1) %	\$ 679,461	\$ 772,939	(12.1) %
District Support Services	454,803	325,612	39.7	454,803	306,912	48.2
Elementary & Secondary						
Regular Instruction	4,921,299	3,682,951	33.6	3,607,647	2,411,684	49.6
Vocational Education Instruction	311,997	236,798	31.8	282,992	198,920	42.3
Special Education Instruction	1,889,811	1,407,291	34.3	608,343	449,372	35.4
Community Education and Services	563,212	436,612	29.0	50,748	26,837	89.1
Instructional Support Services	701,475	814,668	(13.9)	427,382	562,660	(24.0)
Pupil Support Services	1,925,039	1,862,962	3.3	1,051,296	892,596	17.8
Sites and Buildings	2,321,700	1,549,881	49.8	2,316,425	1,309,446	76.9
Fixed Costs	90,443	104,952	(13.8)	90,443	104,952	(13.8)
Interest on Long-term Debt	642,903	773,724	(16.9)	642,903	773,724	(16.9)
Depreciation - Unallocated		899,556	(100.0)		899,556	(100.0)
	<u>\$ 14,502,143</u>	<u>\$ 12,867,946</u>	12.7 %	<u>\$ 10,212,443</u>	<u>\$ 8,709,598</u>	17.3 %

**Financial Analysis of the District's Funds**

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

**Table A-4**  
**Major Funds**

	Fund Balance		Increase	Percentage
	2024	2023	(Decrease)	(Decrease)
Governmental Funds				
General	\$ 2,426,248	\$ 2,912,742	\$ (486,494)	(16.7) %
Debt Service	449,002	452,132	(3,130)	(0.7)

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended June 30, 2024**

General Fund

The general fund includes the primary operations of the District in providing educational services to students from kindergarten through grade 12, including pupil transportation activities and capital outlay projects.

Table A-5 presents a summary of general fund revenue.

**Table A-5  
General Fund Revenue**

	<u>2024</u>	<u>2023</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Local Sources				
Property Taxes	\$ 788,165	\$ 663,787	\$ 124,378	18.7 %
Other Local and County	691,214	705,794	(14,580)	(2.1)
State Sources	9,727,486	9,225,545	501,941	5.4
Federal Sources	377,765	820,435	(442,670)	(54.0)
Other	80,883	114,143	(33,260)	(29.1)
Total General Fund Revenue	<u>\$ 11,665,513</u>	<u>\$ 11,529,704</u>	<u>\$ 135,809</u>	1.2 %

Total general fund revenue increased by \$135,809 or 1.2 percent from the previous year. Basic general education revenue is determined by a state per student funding formula. Other state-authorized revenue, including excess levy referendum and the property tax shift, involve an equalized mix of property tax and state aid revenue. Therefore, the mix of property tax and state aid can change significantly from year to year without any net change in revenue.

Table A-6 presents a summary of general fund expenditures.

**Table A-6  
General Fund Expenditures**

	<u>2024</u>	<u>2023</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Salaries	\$ 6,871,879	\$ 6,412,479	\$ 459,400	7.2 %
Employee Benefits	1,910,867	1,756,061	154,806	8.8
Purchased Services	2,087,989	1,802,645	285,344	15.8
Supplies and Materials	1,027,453	967,565	59,888	6.2
Capital Expenditures	249,440	1,068,331	(818,891)	(76.7)
Debt Service	14,593	14,593	-	-
Other Expenditures	2,412	28,070	(25,658)	(91.4)
Total General Fund Expenditures	<u>\$ 12,164,633</u>	<u>\$ 12,049,744</u>	<u>\$ 114,889</u>	1.0 %

Total general fund expenditures increased \$114,889 or 1.0 percent from the previous year.

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended June 30, 2024**

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General Fund Budgetary Highlights

During the year the District revised its budget.

The District's final budget for the general fund anticipated that revenues and other financing sources would exceed expenditures and other financing uses by \$633. The actual results for the year show a \$486,494 deficit.

**Capital Assets and Debt Administration**

Capital Assets

Note 3 to the financial statements presents an analysis of capital and lease asset transactions occurring during the year ended June 30, 2024. Additions totaled \$192,115 for a boiler, fence and athletic equipment. The District disposed of the old boiler that was replaced at the elementary school.

Long-Term Debt

At year-end, the District had \$19,897,140 of long-term debt consisting of bonds and leases. Note 7 to the financial statements presents details of these items.

**Factors Bearing on the District's Future**

At the time these financial statements were prepared and audited, the District was aware of existing circumstances that could significantly affect its financial health in the future:

- Enrollment is crucial for the District's financial stability. K-12 student enrollment has varied between 892 and 944 over the past decade, In the 2023-2024 school year, K-12 enrollment was 907. It is projected that student enrollment will stay consistent over the next three years. The basic general education formula allowance has increased over the year, with a minimal increase to 2.45% in 2021-2022 and further increases of 4% in 2022-2023 and 2% in 2023-2024. The future allowance will be determined in the upcoming legislative session. Enrollment growth and general education formula increases play a vital role in maintaining the stability of the District's budget. Efforts are ongoing to monitor and track the finances in order to possibly prevent expenditures from exceeding revenues. The District has implemented measures to uphold the financial stability in its budget, adhering to policy on unassigned fund balance, while also continuing to support students, staff, and the community.
- Student needs continue to grow. Increasingly, the District is serving students with significant mental health and special education needs. These students require additional staffing support to be successful, but mental health services are not funded and special education continues to be inadequately funded at the state and federal level, despite the federal government's initial promise to fund 40% of special education.
- State funding continues to be inadequate, a fact supported by a study produced for the Minnesota Center for Public Finance Research and originally commissioned by the Governor of Minnesota. Since 1992, the funding formula has not kept pace with inflation, indicating that in "real" dollars, the District has less money to spend per pupil now than in 1992, before the heightened requirements of the now repealed Profile of Learning, Minnesota State Standards and the Federal NCLB Act. Although some increases in funding have been implemented in recent legislative sessions, until the state fully addresses the inadequacy of the current funding formula, school districts like Royalton will continue to struggle meeting budgetary needs.

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended June 30, 2024**

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- The District's ability to attract and retain highly qualified staff. With the increased accountability standards coupled with the increased needs of the students served, having highly qualified and trained staff is essential. Current and pending teacher shortages mean competition for these staff will become fiercer, and the district's ability to pay well enough to attract and retain staff will lead to higher staffing costs.

**Contacting the District's Financial Management**

This financial report is designed to provide the District's 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 District Office, Independent School District No. 485, 120 S Hawthorn Street, Royalton, MN 56373.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**STATEMENT OF NET POSITION**  
**June 30, 2024**

GOVERNMENTAL ACTIVITIES

ASSETS

Cash and Investments	\$	4,327,090
Property Taxes Receivable		1,346,709
Accounts Receivable		6,577
Due From Department of Education		1,009,810
Due From Federal thru DOE		45,268
Due From Other MN Districts		280,912
Lease Receivable		28,753
Prepaid Items		53,667
Inventory		3,804
Land		16,471
Depreciable Capital Assets:		
Land Improvements		877,391
Buildings		39,500,427
Equipment		3,785,979
Right to Use Lease Asset		68,235
Right to Use SBITA		96,808
Less Accumulated Depreciation/Amortization		(18,125,562)
Total Capital Assets, Net of Depreciation/Amortization		<u>26,219,749</u>

TOTAL ASSETS

33,322,339

DEFERRED OUTFLOWS OF RESOURCES

Cost Sharing Defined Benefit Pension Plan	1,759,683
Other Post Employment Benefits	<u>25,453</u>

TOTAL DEFERRED OUTFLOWS OF RESOURCES

1,785,136

LIABILITIES

Accounts Payable	71,572
Due to MN Districts	173,204
Payroll Liabilities	854,860
Interest Payable	342,579
Due to Other Governments	40,000
Long-Term Liabilities Due Within One Year	1,348,637
Long-Term Liabilities	
Bonds Payable, Net of Premium	19,855,112
Compensated Absences	18,604
Lease Payable	42,028
Net Pension Liability	6,966,352
Total Other Postemployment Benefit Liability	239,011
Less Amounts Due Within One Year	(1,348,637)
Total Long-Term Liabilities	<u>25,772,470</u>

TOTAL LIABILITIES

28,603,322

DEFERRED INFLOWS OF RESOURCES

Property Taxes Levied - Subs. Years	2,490,119
Leases	28,753
Other Post Employment Benefits	249,963
Cost Sharing Defined Benefit Pension Plan	<u>696,884</u>

TOTAL DEFERRED INFLOWS OF RESOURCES

3,465,719

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
STATEMENT OF NET POSITION (CONTINUED)  
June 30, 2024**

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NET POSITION	
Net Investment in Capital Assets	6,322,610
Restricted for:	
Student Activities	230,632
Scholarships	37,994
Operating Capital	1,536
Learning & Development	270
Gifted and Talented	7
Safe Schools Levy	4,117
Long-Term Facilities Maint.	7,019
Student Support Personnel Aid	28,297
Medical Assistance	4,222
Debt Service	106,423
Food Service	168,977
Community Education	286,135
ECFE	81,166
Community Service	19,303
Unrestricted	<u>(4,260,274)</u>
TOTAL NET POSITION	<u>\$ 3,038,434</u>

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>GOVERNMENTAL ACTIVITIES</b>					
Administration	\$ 679,461	\$	\$	\$	\$ (679,461)
District Support Services	454,803				(454,803)
Elementary & Secondary					
Regular Instruction	4,921,299	375,878	863,377	74,397	(3,607,647)
Vocational Education Instruction	311,997		29,005		(282,992)
Special Education Instruction	1,889,811		1,281,468		(608,343)
Community Education and Services	563,212	448,383	64,081		(50,748)
Instructional Support Services	701,475		184,814	89,279	(427,382)
Pupil Support Services	1,925,039	43,085	830,658		(1,051,296)
Sites and Buildings	2,321,700			5,275	(2,316,425)
Fixed Costs	90,443				(90,443)
Interest On Long-Term Debt	642,903				(642,903)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 14,502,143</b>	<b>\$ 867,346</b>	<b>\$ 3,253,403</b>	<b>\$ 168,951</b>	<b>(10,212,443)</b>
<b>GENERAL REVENUES</b>					
Taxes					
Property Taxes, Levied for General Purposes					789,555
Property Taxes, Levied for Community Education and Services					43,934
Property Taxes, Levied for Debt Service					1,285,286
Unrestricted State Aid					8,280,405
Unrestricted Investment Earnings					168,954
Other General Revenue					221,235
<b>TOTAL GENERAL REVENUES</b>					<b>10,789,369</b>
Change in Net Position					576,926
Net Position - Beginning					2,461,508
Net Position - Ending					<b>\$ 3,038,434</b>

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
BALANCE SHEET – GOVERNMENTAL FUNDS  
June 30, 2024**

	General Fund	Debt Service Fund	Other Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and Investments	\$ 2,599,999	\$ 1,146,092	\$ 580,999	\$ 4,327,090
Current Property Taxes Receivable	377,156	939,805	16,497	1,333,458
Delinquent Property Taxes Receivable	2,603	9,325	1,323	13,251
Accounts Receivable	2,922		3,655	6,577
Due From Federal thru DOE	45,268			45,268
Due from Other MN Districts	280,912			280,912
Due From Department of Education	913,279	72,936	23,595	1,009,810
Lease Receivable	28,753			28,753
Prepaid Items	53,667			53,667
Inventory			3,804	3,804
<b>TOTAL ASSETS</b>	<b>\$ 4,304,559</b>	<b>\$ 2,168,158</b>	<b>\$ 629,873</b>	<b>\$ 7,102,590</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 63,112		\$ 8,460	\$ 71,572
Due to MN Districts	173,204			173,204
Payroll Liabilities	825,912		28,948	854,860
Due to Other Governments	40,000			40,000
<b>TOTAL LIABILITIES</b>	<b>1,102,228</b>		<b>37,408</b>	<b>1,139,636</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue - Delinquent Taxes	2,603	9,325	1,323	13,251
Unavailable Revenue - Lease	28,753			28,753
Property Taxes Levied - Subs. Years	744,727	1,709,831	35,561	2,490,119
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>776,083</b>	<b>1,719,156</b>	<b>36,884</b>	<b>2,532,123</b>
<b>FUND BALANCES</b>				
Fund Balance:				
Nonspendable	53,667		3,804	57,471
Restricted for Student Activities	230,632			230,632
Restricted for Scholarships	37,994			37,994
Restricted for Operating Capital	1,536			1,536
Restricted for Learning and Development	270			270
Restricted for Gifted and Talented	7			7
Restricted for Safe Schools Levy	4,117			4,117
Restricted for Long-Term Facilities Maint.	7,019			7,019
Restricted for Student Support Personnel Aid	28,297			28,297
Restricted for Medical Assistance	4,222			4,222
Restricted for Debt Service		449,002		449,002
Restricted for Food Service			165,173	165,173
Restricted for Community Education			286,135	286,135
Restricted for ECFE			81,166	81,166
Restricted for Community Service			19,303	19,303
Assigned	115,775			115,775
Unassigned	1,942,712			1,942,712
<b>TOTAL FUND BALANCES</b>	<b>2,426,248</b>	<b>449,002</b>	<b>555,581</b>	<b>3,430,831</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 4,304,559</b>	<b>\$ 2,168,158</b>	<b>\$ 629,873</b>	<b>\$ 7,102,590</b>

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485**

**ROYALTON, MINNESOTA**

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF  
NET POSITION**

**June 30, 2024**

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Total fund balances - governmental funds	\$ 3,430,831
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.	
Cost of capital assets	44,345,311
Less accumulated depreciation/amortization	(18,125,562)
Deferred outflows of resources relating to the cost sharing defined benefit plans and other postemployment benefits in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	1,785,136
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
Bonds Payable	(19,020,000)
Bond Premium	(835,112)
Compensated Absences payable	(18,604)
Lease Payable	(42,028)
Net Pension Liability	(6,966,352)
Total Other Postemployment Benefit Liability	(239,011)
Deferred inflows of resources relating to the cost sharing defined benefit plans and other postemployment benefits in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	(946,847)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	13,251
Interest Payable	<u>(342,579)</u>
Net position of governmental activities	<u>\$ 3,038,434</u>

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485**

**ROYALTON, MINNESOTA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS**

**For the Year Ended June 30, 2024**

	General Fund	Debt Service Fund	Other Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>				
Local Property Tax Levies	\$ 788,165	\$ 1,289,842	\$ 44,670	\$ 2,122,677
Other Local & County Revenues	691,214		475,064	1,166,278
Revenue From State Sources	9,727,486	729,361	432,275	10,889,122
Revenue From Federal Sources	377,765		367,137	744,902
Sale/Other Conversion of Asset	80,883		43,084	123,967
<b>TOTAL REVENUES</b>	<u>11,665,513</u>	<u>2,019,203</u>	<u>1,362,230</u>	<u>15,046,946</u>
<b>EXPENDITURES</b>				
Current				
Administration	660,512			660,512
District Support Services	432,624			432,624
Elementary & Secondary				
Regular Instruction	5,358,997			5,358,997
Vocational Education Instruction	305,186			305,186
Special Education Instruction	1,881,015			1,881,015
Community Education and Services			563,213	563,213
Instructional Support Services	509,788			509,788
Pupil Support Services	1,075,787		756,066	1,831,853
Sites and Buildings	1,586,248			1,586,248
Fixed Costs	90,443			90,443
Debt Service				
Principal	13,278	1,275,000		1,288,278
Interest	1,315	747,333		748,648
Capital Outlay	249,440			249,440
<b>TOTAL EXPENDITURES</b>	<u>12,164,633</u>	<u>2,022,333</u>	<u>1,319,279</u>	<u>15,506,245</u>
Revenues Over (Under) Expenditures	(499,120)	(3,130)	42,951	(459,299)
<b>OTHER FINANCING SOURCES</b>				
Insurance Recovery	12,626			12,626
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>12,626</u>			<u>12,626</u>
Net Change in Fund Balances	(486,494)	(3,130)	42,951	(446,673)
Fund Balances - Beginning	2,912,742	452,132	512,630	3,877,504
Fund Balances - Ending	<u>\$ 2,426,248</u>	<u>\$ 449,002</u>	<u>\$ 555,581</u>	<u>\$ 3,430,831</u>

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485**

**ROYALTON, MINNESOTA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

**For the Year Ended June 30, 2024**

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Total net change in fund balances - governmental funds \$ (446,673)

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.

Capital outlays	192,115
Depreciation/Amortization expense	(1,084,264)

Revenue in the statement of activities that does not provide current financial resources is not reported as revenues in the governmental funds. (3,902)

Change in net pension liability 439,661

Change in deferred outflows and inflows of resources related to net pension liability 71,737

Change in deferred outflows and inflows of resources related to other postemployment benefit liability (107,263)

The District recognized pension expense and grant revenue for the District's proportionate share of the State of Minnesota's contribution to the PERA and TRA.

Payment of principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the statement of net position. 1,288,278

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. 104,430

In the statement of activities, certain expenses 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 (essentially, the amounts paid.)

Severance payable	(6,368)
Other postemployment benefits	<u>129,175</u>

Change in net position of governmental activities \$ 576,926

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**June 30, 2024**

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The District operates under a school board form of government for the purpose of providing educational services to individuals within the District areas. The governing body consists of a six member board elected by the voters of the District to serve four-year terms.

**A. Basis of Presentation**

The financial statements of Independent School District No. 485 have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) 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 District's policy is to include in the financial statements all funds, departments, agencies, boards, commissions, and other component units for which the District is considered to be financially accountable.

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

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

**C. Basic Financial Statement Presentation**

The district-wide financial statements (i.e. the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the District.

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 items not properly included among program revenues are reported instead as general revenues.

The District applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function.

Separate fund financial statements are provided for governmental funds. All individual governmental funds are reported in separate columns in the fund financial statements.

#### **D. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The district-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 or related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for advance amounts recognized in accordance with a statutory "tax shift". Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. 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. Property tax revenue is generally considered available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and accounting principles generally accepted in the United States of America. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Other revenue is considered available if collected within one year.

Recording of Expenditures – Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues are recognized on their due dates.

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

#### **Description of Funds**

The existence of the various District funds has been established by the State of Minnesota, Department of Education. Each fund is accounted for as an independent entity. A description of the funds included in this report is as follows:

##### **Governmental Funds**

Major Funds:

General Fund – Accounts for all financial resources and transactions except those required to be accounted for in other funds including pupil transportation and capital outlay activities, which were previously (prior to July 1, 1996) accounted for in separate special revenue funds.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and payment of, general obligation (G.O) bond principal, interest, and related costs.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
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Nonmajor Funds:

Special Revenue Funds – Accounts for proceeds of specific revenue sources (other than permanent fund and major capital projects) that are legally restricted to expenditures for specified purposes. The District’s special revenue funds and their purposes are as follows:

Food Service – Accounts for all activities associated with the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities.

Community Service – Accounts for the resources designated for programs other than those for elementary and secondary students.

GASB No. 34 also requires that budget vs. actual information be presented for the general fund and all major special revenue funds.

**E. Specific Account Information**

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.

Investments are carried at fair value. The District considers certificates of deposit to be cash.

When fair value measurements are required, various data is used in determining those values. This statement requires that assets and liabilities that are carried at fair value must be classified and disclosed in the following levels based on the nature of the data used.

Level 1: Quoted market prices in active markets for identical assets or liabilities

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data

Level 3: Unobservable market inputs that are not corroborated by market data

Taxes Receivable – Taxes receivable represents taxes levied in 2023, which are not payable until 2024, net of the amount received prior to June 30.

Property Taxes – 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 year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county generally remits taxes to the District at periodic intervals as the taxes are collected.

A portion of 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.

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as unavailable revenue (property taxes levied for subsequent years).

The majority of the revenue in the general fund is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between property taxes and state aids by the legislature

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based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the “tax shift.”

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

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. Prepaid items are recorded as an expenditure at the time of consumption.

Inventory – Inventory is recorded using the consumption method of accounting and consists 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 Department of Agriculture.

Capital Assets – Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets. Expenditures for major additions and improvements that extend the useful lives of property and equipment are capitalized. Routine expenditures for repairs and maintenance are charged to expense as incurred.

Capital assets are recorded in the district-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 purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 25 years for land improvements, 10 to 50 years for buildings, and 5 to 20 years for equipment.

Capital assets not being depreciated include land and construction in progress, if any.

The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

Leases - Lessor – The District is a lessor for lease of a portion of a building. The District recognizes a lease receivable and a deferred inflow of resources in the financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term.

Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources initially measured at the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

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- The District uses its estimated incremental borrowing rate as the discount rate for leases. The District has made an accounting policy election to use a risk free rate based on US Treasury T-bill rate as of the lease commencement.

Leases - Lessee – The determination of whether an arrangement contains a lease is made at inception by evaluating whether the arrangement conveys the right to use an identified asset and whether the District has control of the right to use asset. Control includes the right to obtain present service capacity and the right to determine the nature and manner of use of the underlying asset, as specified in the contract.

Leases with an initial lease term of more than 12 months, or that contain an option to purchase that the District is reasonably certain to exercise, are recognized based on the present value of lease payments over the lease term discounted using the interest rate implicit in the lease. In cases where the implicit rate is not readily determinable, the District uses its incremental borrowing rate based on the information available at the lease commencement date. The District accounts for lease agreements with lease and non-lease components together as a single lease component for all underlying classes of assets. Short term leases have a term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the District is reasonably certain to exercise.

Subscription-Based Information Technology Arrangements (SBITA) – Subscription-Based Information Technology Arrangements (SBITA) are contracts that conveys control of the right to use another party's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The determination of whether a SBITA asset and liability are to be recorded in the financial statements is made at inception by evaluating the maximum possible term of the SBITA.

A SBITA contract with an initial term of more than 12 months, or that contain an option to extend the contract more than 12 months that is reasonably expected to be exercised by the District, are recognized based on the present value of subscription payments over the contract term discounted using the interest rate implicit in the lease. In cases where the implicit rate is not readily determinable, the District uses its incremental borrowing rate based on the information available at the SBITA contract commencement date. The District has made an accounting policy election to use a risk free rate based on US Treasury T-bill rate as of the SBITA contract commencement.

The District continues to recognize short-term SBITA subscription payments as outflows of resources (expenditure) based on the payment provision of the SBITA contract. Short-term SBITA contracts have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised.

The amortizable life of SBITA assets are limited to the shorter of the expected agreement term or the useful life of the underlying asset.

Long-Term Obligations – In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Existing bonded debt is reported at the face value of remaining indebtedness. For any new indebtedness that may be issued in the future, bond premiums and discounts will be deferred and amortized over the life of the bonds using the effective interest method. Bonds payable will be reported net of the applicable bond premium or discount. Bond issuance costs will be expensed in the period incurred.

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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.

Compensated Absences and Severance - The Superintendent earns 25 days of vacation a year. The Superintendent is also entitled to payment for 30% of unused sick leave days earned and accrued.

Royalton Educated Support Professionals (RESP) who have completed 20 years of continuous service and have attained the minimum age of 55 shall be eligible to receive 25% of their accumulated and unused sick leave hours as severance pay. Employees hired after July 1, 2012, are no longer eligible for this benefit.

After 3 years of service a principal shall receive 25% of the principal's daily rate of pay for accumulated and unused sick leave days when leaving employment, unless discharged for cause. After 6 years of service they shall receive 30% and after 20 years they shall receive 50%.

Teachers hired before July 1, 1994, and who have completed 15 years of service and who have attained the minimum age of 55 years shall be eligible to receive a maximum of 83 days times \$300 per day as severance pay.

Non-union employees who have completed 20 years of continuous service with the District and who have attained the minimum age of 55 or any employee who has completed 25 years of service with the District will receive one-third of their accumulated sick leave hours as severance pay upon leaving the District. Any employee who has completed 30 years of continuous service with the District will receive one-half of their accumulated sick leave hours as severance pay upon leaving the District.

Post Employment Severance and Health Benefits - Employees retiring before they are eligible for Medicare may remain on the District's health care plan until they are eligible. Employees must pay their own health insurance premiums.

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

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

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resource (expense/expenditure) until then. The District has two items that qualify for reporting in this category named *Cost Sharing Defined Benefit Pension Plan* and *Other*

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*Postemployment Benefits* which represents actuarial differences within PERA and TRA pension plans and other postemployment benefit plans as well as amounts paid to the plans after the measurement date.

In addition to liabilities, the statement of net 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 position 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, one of which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue – delinquent taxes*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources, property taxes and leases. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The items, *property taxes levied – subs. years* and *leases*, are reported as a deferred inflow of resources for both the Balance Sheet – Governmental Funds and the Statement of Net Position as these amounts represent property tax revenue levied for a subsequent period and leases. The last items, *Cost Sharing Defined Benefit Pension Plan* and *Other Postemployment Benefits*, represent actuarial differences within PERA and TRA pension plans and other postemployment benefits.

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 financial statements. Net investment in capital assets consists of capital and lease assets, net of accumulated depreciation/amortization, 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.

Net Position Flow Assumption – Sometimes the government will fund outlays for a particular purpose for 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 financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance –The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable – Consists of amounts that are not in spendable form (such as inventory) or are required to be maintained intact.

Restricted – Consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions and administered by the Minnesota Department of Education.

Committed – Consists of amounts constrained to specific purposes by a government itself, using its highest level of decision making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

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Assigned – Consists of amounts a government intends to use for a specific purpose. These constraints are established by the Board of Education and/or management. The Board of Education delegates the power to assign fund balances to the superintendent.

Unassigned – Consists of amounts that are available for any purpose; positive amounts are reported only in the general fund.

When both restricted and unrestricted resources are available for use, it is the District’s policy to first use restricted resources, and then use unrestricted resources as they are needed. When committed, assigned or unassigned resources are available for use, it is the District’s policy to use resources in the following order; 1) committed, 2) assigned and 3) unassigned.

The District will strive to maintain a minimum unassigned general fund balance of 14-20% percent of the annual expenditure budget.

**F. Use of Estimates**

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

**NOTE 2 DEPOSITS AND INVESTMENTS**

The District maintains a cash account at its depository bank. The District considers certificates of deposit to be cash.

The District’s interest income for the year ended June 30, 2024 was \$168,954.

The pooled cash and investment account is comprised of the following:

		Governmental Activities
Cash	\$	377,040
Investments		3,950,050
Total	\$	4,327,090

As of June 30, 2024, the District had the following investments:

Investments	Fair Value (Level 1)
Minnesota School District Liquid Asset Fund	\$ 3,950,050

The Minnesota School District Liquid Asset Fund is a common law trust organized and existing under the laws of the State of Minnesota, in accordance with the provisions of the Minnesota Joint Powers Act. The general objective of the Fund is to provide a high yield for the participants while maintaining liquidity and preserving capital by investing only in instruments authorized by Minnesota Statutes, which govern the temporary investment of School District monies. In addition, the fixed rate/fixed term portion of the program is also structured with safety of principal as the major objective.

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The Minnesota School District Liquid Asset Fund is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the same regulatory rules of the SEC under 2a7. The fair value of the position is the same as the value of the pool shares.

Interest Rate Risk – The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – The District may invest idle funds as authorized in Minnesota Statutes, as follows:

- (a) Direct obligations or obligations guaranteed or insured issued by the United States, its agencies, its instrumentalities, or organizations created by an act of Congress.
- (b) General obligations and revenue obligations of any state or local government with taxing powers rated “A” and “AA”, respectively, and general obligations of the Minnesota Housing Finance Agency which is a moral obligation of the State of Minnesota and rated “A” or better.
- (c) Commercial paper issued by United States corporations or their Canadian subsidiaries, rated in the highest quality by at least two rating agencies, and maturing in 270 days or less.
- (d) Time deposits that are fully insured by the FDIC or bankers acceptances of U.S. banks.
- (e) Shares of investment companies registered under the Federal Investment Company Act of 1940 and whose only investments are in securities described in (a) above.
- (f) Repurchase or reverse repurchase agreements with banks that are qualified as a “depository” of public funds of the government entity, any other financial institution which is a member of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
- (g) Guaranteed investment contracts (GIC’s) issued or guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in the top two rating categories, or in the top three rating categories for long-term GIC’s issued by Minnesota banks.
- (h) Securities lending agreements with financial institutions having its principal executive office in Minnesota and meeting the qualifications described in (f) above.

Concentration of Credit Risk – The District places no limit on the amount the District may invest in any one issuer.

Custodial Credit Risk - Deposits – The District does not have a policy for custodial credit risk. In accordance with Minnesota Statutes, the District maintains deposits at those depository banks authorized by the District's board, all of which are members of the Federal Reserve System. Minnesota Statutes require that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds.

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**NOTE 3 CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, not being depreciated:				
Land	\$ 16,471	\$	\$	\$ 16,471
Construction in Process	82,450		82,450	
Total capital assets, not being depreciated	<u>98,921</u>		<u>82,450</u>	<u>16,471</u>
Capital Assets, being depreciated:				
Land Improvements	867,111	10,280		877,391
Buildings	39,318,611	252,300	70,484	39,500,427
Equipment	3,778,179	7,800		3,785,979
Right-To-Use Leased Equipment	68,235			68,235
Right-To-Use SBITA	92,623	4,185		96,808
Total capital assets, being depreciated	<u>44,124,759</u>	<u>274,565</u>	<u>70,484</u>	<u>44,328,840</u>
Less accumulated depreciation for:				
Land Improvements	729,048	16,132		745,180
Buildings	13,500,210	875,552	70,484	14,305,278
Equipment	2,850,188	160,243		3,010,431
Right-To-Use Leased Equipment	13,647	13,647		27,294
Right-To-Use SBITA	18,689	18,690		37,379
Total accumulated depreciation	<u>17,111,782</u>	<u>1,084,264</u>	<u>70,484</u>	<u>18,125,562</u>
Total Capital Assets, being depreciated, net	<u>27,012,977</u>	<u>(809,699)</u>		<u>26,203,278</u>
Governmental Activities Capital Assets, net	<u>\$ 27,111,898</u>	<u>\$ (809,699)</u>	<u>\$ 82,450</u>	<u>\$ 26,219,749</u>

In the statement of activities, depreciation/amortization expense was charged to the following governmental functions:

Administration	\$ 18,949
District Support Services	20,864
Elementary & Secondary Regular Instruction	23,944
Vocational Education Instruction	1,129
Special Education Instruction	8,796
Instructional Support Services	13,142
Pupil Support Services	93,186
Sites and Buildings	904,254
Total Depreciation/Amortization Expense	<u>\$ 1,084,264</u>

**NOTE 4 DEFINED BENEFIT PENSION PLANS- STATEWIDE**

Substantially, all employees of the District are required by state law to belong to pension plans administered by Teachers Retirement Association (TRA) or Public Employees Retirement Association (PERA), all of which are administered on a statewide basis.

Disclosures relating to these plans follow:

**A. Public Employees Retirement Association**

Plan Description – The District participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401 (a) of the Internal Revenue Code.

*General Employees Retirement Plan*

The General Employees Retirement Plan covers certain full-time and part-time employees of the District. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

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.

General Employees Plan 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 PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for a Coordinated Plan member is 1.2% for each of the first ten years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase will be 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. Recipients that have been receiving the annuity or benefit for at least a full year as of 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 reduced prorated increase. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

Contributions – Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and the District was required to contribute 7.50 percent for Coordinated Plan members. The

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District's contributions to the General Employees Fund for the year ended June 30, 2024, were \$189,847. The District's contributions were equal to the required contributions as set by state statute.

Pension Costs – At June 30, 2024, the District reported a liability of \$1,632,831 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 \$45,004.

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022, through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0292% at the end of the measurement period and 0.0293% for the beginning of the period.

District's proportionate share of net pension liability	\$ 1,632,831
State of Minnesota's proportionate share of the net pension liability associated with the District	45,004
Total	<u>\$ 1,677,835</u>

For the year ended June 30, 2024, the District recognized pension expense of \$291,694 for its proportionate share of General Employee Plan's pension expense. In addition, the District recognized \$202 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual \$16 million contribution.

At June 30, 2024, the District reported its proportionate share of General Employee 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	\$ 53,314	\$ 9,824
Difference between projected and actual investment earnings		6,238
Changes in actuarial assumptions	231,920	447,545
Changes in proportion	115,120	5,995
Contributions paid to PERA subsequent to the measurement date	189,847	
Total	<u>\$ 590,201</u>	<u>\$ 469,602</u>

\$189,847 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

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Year Ending June 30	Pension Expense Amount
2025	\$ 82,913
2026	(160,418)
2027	43,680
2028	(35,423)

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	33.50%	5.10%
Private Markets	25.00%	5.90%
Fixed Income	25.00%	0.75%
International Equity	16.50%	5.30%

Actuarial Methods and Assumptions – The total pension liability in the June 30, 2023, actual valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.0 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 7.0 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent and benefit increases after retirement are assumed to be 1.25 percent.

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

Mortality rates are based on the Pub-2010 General Employee Mortality Table.

Actuarial assumptions are reviewed every four years. The most recent four-year experience study 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 2023:

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.0 percent.

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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.

Discount Rate – The discount rate used to measure the total pension liability in 2023 was 7.0%. 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.

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

Sensitivity Analysis - NPL at Different Discount Rates		
1% Decrease (6.0%)	Current (7.0%)	1% Increase (8.0%)
\$ 2,888,610	\$ 1,632,831	\$ 599,906

Pension Plan Fiduciary Net Position – Detailed information about each defined benefit 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](http://www.mnpera.org).

**B. Teachers Retirement Association**

Plan Description - 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 schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Defined Contribution Plan (DCR) administered by the State of Minnesota.

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 five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

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**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2024**

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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:

<u>Tier I</u>	<u>Step Rate Formula</u>	<u>Percentage</u>
Basic	1 <sup>st</sup> ten years of service	2.2 percent per year
	All years after	2.7 percent per year
Coordinated	1 <sup>st</sup> ten years if service years are up to July 1, 2006	1.2 percent per year
	1 <sup>st</sup> ten years if service years are July 1, 2006 or after	1.4 percent per year
	All other years of service if service years are up to July 1, 2006	1.7 percent per year
	All other years of service if service years are July 1, 2006 or after	1.9 percent 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 factors for all years under normal retirement age.
- c) Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

or

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for Coordinated members and 2.7 percent per year for Basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for Coordinated members and 2.7 percent for Basic members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statute. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

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.

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

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

Contribution Rate - Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal years ended June 30, 2022, June 30, 2023, and June 30, 2024 were:

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
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**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2024**

	June 30, 2022		June 30, 2023		June 30, 2024	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic	11.00%	12.34%	11.00%	12.55%	11.25%	12.75%
Coordinated	7.50%	8.34%	7.50%	8.55%	7.75%	8.75%

The following is a reconciliation of employer contributions in TRA's fiscal year 2023 ACFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations:

Employer contributions reported in TRA's ACFR	<i>in thousands</i>
Statement of Changes in Fiduciary Net Position	\$ 508,764
Employer contributions not related to future contribution efforts	(87)
TRA's contributions not included in allocation	(643)
Total employer contributions	<u>508,034</u>
Total non-employer contributions	<u>35,587</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u>\$ 543,621</u>

Amounts reported in the allocation schedules may not precisely agree with financial statement amounts or actuarial valuations due to the number of decimal places used in the allocations. TRA has rounded percentage amounts to the nearest ten thousandths.

Actuarial Assumptions - The total pension liability in the June 30, 2023, 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**

Valuation Date	July 1, 2023
Measurement Date	June 30, 2023
Experience Study	June 28, 2019 (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	1.00% for January 2019 through January 2023, then increasing by 0.10% each year up to 1.50% annually

**Mortality Assumption**

Pre-retirement	RP-2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 scale.
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**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2024**

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Post-retirement	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.
Post-disability	RP-2014 disabled retiree mortality table, without adjustment.

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 Allocation	Long-Term Expected Real Rate of Return (Geometric Mean)
Domestic Equity	33.50%	5.10%
International Equity	16.50%	5.30%
Private Markets	25.00%	5.90%
Fixed Income	25.00%	0.75%

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2023 is 6 years. The “Difference Between Expected and Actual Experience” and “Changes of Assumptions” and “Changes in Proportion” use the amortization period of 6 years in the schedule presented. The amortization period for “Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments” is 5 years as required by GASB 68.

Changes in actuarial assumptions since the 2022 valuation:

The 2023 Tax Finance and Policy Bill, effective July 1, 2025:

- The employer contribution rate will increase from 8.75 percent to 9.5 percent on July 1, 2025.
- The employee contribution rate will increase from 7.75 percent to 8 percent on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academics will increase to reflect the 0.75 percent employer contribution rate increase.

The 2024 Omnibus Pensions and Retirement Bill:

- The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be effective July 1, 2024.
- TRA’s amortization date will remain the same at 2048.

Discount Rate - The discount rate used to measure the total pension liability was 7.00 percent. There was no change in 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 2022 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2024**

Net Pension Liability - On June 30, 2024, the District reported a liability of \$5,333,521 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to 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 0.0646% at the end of the measurement period and 0.0643% 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	\$ 5,333,521
State's proportionate share of the net pension liability associated with the District	\$ 373,470

For the year ended June 30, 2024, the District recognized pension expense of \$(213,333). It also recognized \$52,587 as an increase to pension expense for the support provided by direct aid.

On June 30, 2024, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 53,756	\$ 77,662
Net difference between projected and actual earnings on plan inv.	2,080	
Changes in actuarial assumptions	608,885	
Changes in proportion	90,724	149,620
Contributions paid to TRA subsequent to the measurement date	414,037	
Total	<u>\$ 1,169,482</u>	<u>\$ 227,282</u>

\$414,037 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 ending June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to TRA pensions will be recognized in pension expense as follows:

Year Ending June 30	Pension Expense Amount
2025	\$ 40,899
2026	(49,605)
2027	586,510
2028	(43,967)
2029	(5,674)

Pension Liability Sensitivity - The following presents the net pension liability calculated using the discount rate of 7.00 percent as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage higher (8.00 percent) than the current rate.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2024**

Sensitivity Analysis - NPL at Different Discount Rates		
1% Decrease	Current	1% Increase
(6.0%)	(7.0%)	(8.0%)
\$ 8,506,573	\$ 5,333,521	\$ 2,735,991

The District's proportion of the net pension liability was based on the employer contributions to TRA in relation to TRA's total employer contributions including direct aid contributions from the State of Minnesota, City of Minneapolis, and Minneapolis School District.

Pension Plan Fiduciary Net Position - Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at [www.MinnesotaTRA.org](http://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.

The District recognized total pension expense of \$78,361 for all of the pension plans in which it participates.

**NOTE 6 OTHER POSTEMPLOYMENT BENEFITS**

Plan Description - The District's Plan is a single-employer defined benefit healthcare plan to eligible retirees and their spouses. The authority and requirement to provide these benefits is established in Minnesota Statutes Section 471.61, Subd. 2b. The benefit levels, employee contributions, and employer contributions are governed by the District and can be amended by the District through the District's collective bargaining agreements with employee groups.

Benefits Provided – The District provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan.

Funding Policy - Retirees and their spouses contribute to the healthcare plan at the same rate as District employees. Since the premium is a blended rate determined on the entire active and retiree population, the retirees are receiving an implicit rate subsidy. The District provides postemployment healthcare benefits to qualifying retirees.

Employees Covered by Benefit Term – At June 30, 2024, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	1
Active plan members	142
Total Members	143

Total OPEB Liability – The District's total OPEB liability of \$239,011 was measured as of July 1, 2023 and was determined by an actuarial valuation as of July 1, 2023.

Actuarial Assumptions – The total OPEB liability in the July 1, 2023 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	Rates vary by group

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**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2024**

Medical Trend Rates 6.50 percent decreasing to 5.0 percent over 6 years then to 4.0 percent over the next 48 years.

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

The discount rate is based on the estimated yield of 20-year municipal bonds. The overall single discount rate is 3.90%.

In the July 1, 2023 actuarial valuation, the entry age, level percentage of pay actuarial cost method was used.

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 6/30/2023	\$ 368,186
Changes for the year:	
Service Cost	35,499
Interest Cost	8,398
Assumption Changes	(25,784)
Diff between Expect and Actual	(139,671)
Benefit Payments	(7,617)
Net Changes	(129,175)
Balance at 6/30/2024	\$ <u>239,011</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.9 percent) or one percentage point higher (4.9 percent) than the current rate:

District Total OPEB Liability		
1% Decrease (2.9%)	Current (3.9%)	1% Increase (4.9%)
\$ 256,672	\$ 239,011	\$ 222,164

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.5 percent decreasing to 4.0 percent over 6 years) or one percentage point higher (7.2 percent decreasing to 6.0 percent over 6 years) than the current healthcare cost trend rates:

District Healthcare Cost Trend Rates		
(5.5% decreasing to 4.0%)	(6.5% decreasing to 5.0%)	(7.5% decreasing to 6.0%)
\$ 210,365	\$ 239,011	\$ 273,089

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2024**

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2024, the District recognized OPEB expense of \$12,425. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 15,966	\$ 26,830
Difference between expected and actual experience		223,133
Employer contributions paid subsequent to the measurement date	9,487	
Total	<u>\$ 25,453</u>	<u>\$ 249,963</u>

\$9,487 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	OPEB Expense Amount
2025	\$ (56,322)
2026	(56,315)
2027	(37,042)
2028	(37,048)
2029	(23,637)
Thereafter	(23,633)

**NOTE 7 LONG-TERM LIABILITIES**

Changes in the District’s long-term liabilities for the year ended June 30, 2024 are as follows:

**Summary of Long-Term Liabilities**

	Beginning Balance	Additions	Retired	Ending Balance	Due Within One Year
G.O. Bonds	\$ 20,295,000	\$	\$ 1,275,000	\$ 19,020,000	\$ 1,335,000
Premium on Bonds	908,967		73,855	835,112	
Total Bonds	<u>21,203,967</u>		<u>1,348,855</u>	<u>19,855,112</u>	<u>1,335,000</u>
Lease Payable	55,306		13,278	42,028	13,637
Compensated Absences	12,236	6,368		18,604	
Total Long-Term Liabilities	<u>\$ 21,271,509</u>	<u>\$ 6,368</u>	<u>\$ 1,362,133</u>	<u>\$ 19,915,744</u>	<u>\$ 1,348,637</u>

The District’s interest expense on long-term debt for the year ended June 30, 2024 was \$642,903. Compensated absences and leases payable are generally liquidated by the general fund.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2024**

**General Obligation Bonds**

Date of Issue	Net Interest Rate	Maturity Dates	Original Amount	Current Year Retired	Balance 6/30/2024	Amounts Due in 2024/25	
						Principal	Interest
6/24/2015	3.0 - 5.0%	2/1/2036	\$ 25,260,000	\$ 1,145,000	\$ 17,850,000	\$ 1,200,000	\$ 657,463
7/27/2016	2.0 - 3.0%	2/1/2032	2,000,000	130,000	1,170,000	135,000	27,695
				<u>\$ 1,275,000</u>	<u>\$ 19,020,000</u>	<u>\$ 1,335,000</u>	<u>\$ 685,158</u>

Annual debt service requirements to maturity are as follows:

G.O. Bonds		
Year Ending June 30	Principal	Interest
2025	\$ 1,335,000	\$ 685,158
2026	1,400,000	621,107
2027	1,465,000	553,907
2028	1,510,000	511,357
2029	1,550,000	465,801
2030-2034	8,245,000	1,533,296
2035-2036	3,515,000	198,936
	<u>\$ 19,020,000</u>	<u>\$ 4,569,562</u>

**Lease Payable**

The District is a lessee for a noncancellable lease of equipment. The value of the lease liability was \$55,306 as of June 30, 2024. The value of the right-to-use lease asset was \$68,235 at the end of the fiscal year and had accumulated amortization of \$13,647.

The future minimum lease obligations as of June 30, 2024, are as follows:

Lease Payable		
Year Ending June 30	Principal	Interest
2025	\$ 13,637	\$ 956
2026	14,006	587
2027	14,385	209
	<u>\$ 42,028</u>	<u>\$ 1,752</u>

**NOTE 8 SEVERANCE PAY**

The District has a severance pay plan for employees. The plan calls for employees to be paid for unused portions of their sick leave upon termination of employment. At June 30, 2024, the estimated liability under this plan was \$18,604.

**NOTE 9 CONTINGENCIES**

The District receives significant financial assistance from numerous federal, state and local governmental agencies in the form of grants and aids. The disbursement of funds received under these programs generally

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2024**

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requires compliance with terms and conditions specified in the grant agreements and is subject to audit by grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the District at June 30, 2024.

**NOTE 10 RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters and workers compensation. The District purchases commercial insurance coverage for such risks.

There has been no significant reduction in insurance coverage from the previous year in any of the District's policies. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

**NOTE 11 NEW PRONOUNCEMENTS**

GASB Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences through aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The standard is effective for fiscal years beginning after December 15, 2023.

GASB Statement No. 102, *Certain Risk Disclosures*, requires entities to disclose critical information about their exposure to risks due to certain concentrations or limitations that could lead to financial distress or operational challenges. This statement is effective for fiscal years beginning after June 15, 2024.

GASB Statement No. 103, *Financial Reporting Model Improvements*, revises the requirements for management's discussion and analysis with the goal of making it more readable and understandable, requires unusual or infrequent items to be presented separately, defines operating and nonoperating revenues, includes a new section for noncapital subsidies for proprietary funds' statement of revenues, expenses and changes in net position, removes the option to disclose major component information in the notes and requires them to be shown individually or in combined financial statements following the fund financial statements and requires budgetary comparisons to be presented as RSI with new columns for variances between original-to-final budget and final budget-to-actual results. This statement is effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note. These items include disclosing separately lease assets, intangible right-to-use assets, subscription assets and intangible assets. In addition, additional disclosures will be required for capital assets held for sale. This statement is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

Management has not yet determined the effect these statements will have on the District's financial statements.

**NOTE 12 SUBSEQUENT EVENT**

On November 5, 2024, the District issued G.O. School Building Refunding Bonds, Series 2024A in the amount of \$14,765,000.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND**  
**For the Year Ended June 30, 2024**

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Property Tax Levies	\$ 670,365	\$ 769,936	\$ 788,165	\$ 18,229
Other Local & County Revenues	701,105	472,553	691,214	218,661
Revenue From State Sources	9,641,139	9,847,672	9,727,486	(120,186)
Revenue From Federal Sources	240,999	170,440	377,765	207,325
Sale/Other Conversion of Asset	78,384	72,910	80,883	7,973
<b>TOTAL REVENUES</b>	<b>11,331,992</b>	<b>11,333,511</b>	<b>11,665,513</b>	<b>332,002</b>
<b>EXPENDITURES</b>				
Current				
Administration	782,881	702,658	660,512	(42,146)
District Support Services	318,258	442,725	432,624	(10,101)
Elementary & Secondary				
Regular Instruction	4,630,378	4,936,059	5,358,997	422,938
Vocational Education Instruction	197,667	303,846	305,186	1,340
Special Education Instruction	1,402,625	1,520,817	1,881,015	360,198
Instructional Support Services	348,731	358,844	509,788	150,944
Pupil Support Services	1,032,763	1,042,799	1,075,787	32,988
Sites and Buildings	1,651,904	1,652,257	1,586,248	(66,009)
Fixed Costs	166,929	125,673	90,443	(35,230)
Debt Service				
Principal			13,278	13,278
Interest	734		1,315	1,315
Capital Outlay	328,629	247,200	249,440	2,240
<b>TOTAL EXPENDITURES</b>	<b>10,861,499</b>	<b>11,332,878</b>	<b>12,164,633</b>	<b>831,755</b>
Revenues Over (Under) Expenditures	470,493	633	(499,120)	(499,753)
<b>OTHER FINANCING SOURCES</b>				
Insurance Recovery			12,626	12,626
<b>TOTAL OTHER FINANCING SOURCES</b>			<b>12,626</b>	<b>12,626</b>
Net Change in Fund Balances	470,493	633	(486,494)	(487,127)
Fund Balances - Beginning	2,912,742	2,912,742	2,912,742	
Fund Balances - Ending	\$ 3,383,235	\$ 2,913,375	\$ 2,426,248	\$ (487,127)

See Notes to the Required Supplementary Information

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS  
Last 10 Years**

	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability							
Service Cost	\$ 47,105	\$ 48,518	\$ 46,687	\$ 48,088	\$ 51,311	\$ 52,850	\$ 35,499
Interest	15,416	15,813	16,749	12,121	13,248	7,840	8,398
Difference Between Expected and Actual Experience			(118,383)		(121,786)		(139,671)
Assumption Changes			(16,570)		27,945		(25,784)
Benefit Payments	<u>(69,577)</u>	<u>(34,657)</u>	<u>(35,327)</u>	<u>(27,575)</u>	<u>(26,588)</u>	<u>(25,866)</u>	<u>(7,617)</u>
Net Change in Total OPEB Liability	(7,056)	29,674	(106,844)	32,634	(55,870)	34,824	(129,175)
Total OPEB Liability - Beginning	440,824	433,768	463,442	356,598	389,232	333,362	368,186
Total OPEB Liability - Ending	<u>\$ 433,768</u>	<u>\$ 463,442</u>	<u>\$ 356,598</u>	<u>\$ 389,232</u>	<u>\$ 333,362</u>	<u>\$ 368,186</u>	<u>\$ 239,011</u>
Covered Payroll	\$ 4,756,506	\$ 4,899,201	\$ 5,406,491	\$ 5,568,686	\$ 5,795,540	\$ 5,969,406	\$ 6,444,375
District's Total OPEB Liability as a Percentage of a Covered Payroll	9.12%	9.46%	6.60%	6.99%	5.75%	6.17%	3.71%

The District implemented GASB No. 75 for the fiscal year ended June 30, 2018. Information from prior years is not available.

See Notes to the Required Supplementary Information

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
SCHEDULE OF DISTRICT CONTRIBUTIONS  
LAST 10 YEARS**

	<u>Fiscal Year Ended June 30</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in Relation to the Statutorily Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
<b>PERA</b>						
	2015	\$ 112,987	\$ 112,987	\$	1,506,493	7.50 %
	2016	119,091	119,091		1,587,880	7.50
	2017	129,845	129,845		1,731,267	7.50
	2018	136,473	136,473		1,819,640	7.50
	2019	136,338	136,338		1,817,840	7.50
	2020	138,337	138,337		1,844,493	7.50
	2021	137,822	137,822		1,837,627	7.50
	2022	158,923	158,923		2,118,973	7.50
	2023	174,587	174,587		2,327,830	7.50
	2024	189,847	189,847		2,531,281	7.50
<b>TRA</b>						
	2015	\$ 243,379	\$ 243,379	\$	3,245,053	7.50 %
	2016	259,164	259,164		3,455,520	7.50
	2017	271,676	271,676		3,622,347	7.50
	2018	282,379	282,379		3,765,053	7.50
	2019	298,524	298,524		3,871,907	7.71
	2020	304,544	304,544		3,845,253	7.92
	2021	307,748	307,748		3,785,338	8.13
	2022	335,552	335,552		4,023,405	8.34
	2023	352,794	352,794		4,112,557	8.58
	2024	414,037	414,037		4,731,843	8.75

The amounts presented for each fiscal year were determined as of the District's year end which is June 30th.

See Notes to the Required Supplementary Information

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
SCHEDULE OF DISTRICT'S SHARE OF NET PENSION LIABILITY  
LAST 10 YEARS**

Fiscal Year Ended June 30	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District (if Applicable)	Total	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b>PERA</b>							
2014	0.0242 %	\$ 1,136,795	\$	\$ 1,136,795	\$ 1,272,303	89.35 %	78.70 %
2015	0.0261	1,352,637		1,352,637	1,506,493	89.79	78.19
2016	0.0256	2,078,593	27,111	2,105,704	1,587,880	130.90	68.90
2017	0.0269	1,717,278	21,572	1,738,850	1,731,267	99.19	75.90
2018	0.0271	1,503,397	49,334	1,552,731	1,819,640	82.62	79.53
2019	0.0257	1,420,895	44,165	1,465,060	1,817,840	78.16	80.23
2020	0.0259	1,552,823	47,886	1,600,709	1,844,493	84.19	79.06
2021	0.0255	1,088,964	33,282	1,122,246	1,837,627	59.26	87.00
2022	0.0293	2,257,209	66,094	2,323,303	2,118,973	106.52	76.67
2023	0.0292	1,632,831	45,004	1,677,835	2,327,830	70.14	0.83
<b>TRA</b>							
2014	0.0673 %	\$ 3,101,136	\$ 218,056	\$ 3,319,192	\$ 3,070,329	101.00 %	81.50 %
2015	0.0639	3,952,847	484,598	4,437,445	3,245,053	121.81	76.80
2016	0.0664	15,837,984	1,590,486	17,428,470	3,455,520	458.34	44.88
2017	0.0673	13,434,301	1,298,551	14,732,852	3,622,347	370.87	51.57
2018	0.0981	4,277,317	401,877	4,679,194	3,765,053	113.61	78.07
2019	0.0682	4,347,082	384,520	4,731,602	3,871,907	112.27	78.21
2020	0.0662	4,890,945	409,603	5,300,548	3,845,253	127.19	75.48
2021	0.0633	2,770,197	233,504	3,003,701	3,785,338	73.18	86.63
2022	0.0643	5,148,804	382,004	5,530,808	4,023,405	127.97	76.17
2023	0.0646	5,333,521	373,470	5,706,991	4,112,557	129.69	76.42

The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability which is June 30 of the previous fiscal year.

See Notes to the Required Supplementary Information

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2024**

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**NOTE 1 BUDGETARY DATA**

Budgets are prepared for District funds on the same basis and using the same accounting practices as are used to account and prepare financial reports for the funds. Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. All appropriations lapse at year-end. Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting is not utilized in the governmental funds of the District.

The budget is adopted through the passage of a resolution. Administration can authorize the transfer of budgeted amounts within any fund. Any revisions that alter the total expenditures of any fund must be approved by the governing board. The legal level of budgetary control is the fund level. The annual appropriated budget is not legally binding on the District unless the District has a deficit fund balance, which exceeds 2.5% of expenditures.

**NOTE 2 EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2024, expenditures exceeded appropriations in the general fund by \$831,755.

**NOTE 3 DEFINED BENEFIT PLANS**

**PERA**

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.0 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.

**TRA**

Changes in actuarial assumptions since the 2023 valuation:

The 2023 Tax Finance and Policy Bill, effective July 1, 2025:

- The employer contribution rate will increase from 8.75 percent to 9.5 percent on July 1, 2025.
- The employee contribution rate will increase from 7.75 percent to 8 percent on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academics will increase to reflect the 0.75 percent employer contribution rate increase.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**  
**June 30, 2024**

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The 2024 Omnibus Pensions and Retirement Bill:

- The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be effective July 1, 2024.
- TRA's amortization date will remain the same at 2048.

**NOTE 4 OTHER POSTEMPLOYMENT BENEFITS**

Plan Changes: None

Assumption Changes:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 3.90%.

Method Changes: None

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2024**

	Food Service Fund	Community Service Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and Investments	\$ 155,767	\$ 425,232	\$ 580,999
Current Property Taxes Receivable		16,497	16,497
Delinquent Property Taxes Receivable		1,323	1,323
Accounts Receivable		3,655	3,655
Due From Department of Education	15,196	8,399	23,595
Inventory	3,804		3,804
<b>TOTAL ASSETS</b>	<b>\$ 174,767</b>	<b>\$ 455,106</b>	<b>\$ 629,873</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 1,988	\$ 6,472	\$ 8,460
Payroll Liabilities	3,802	25,146	28,948
<b>TOTAL LIABILITIES</b>	<b>5,790</b>	<b>31,618</b>	<b>37,408</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue - Delinquent Taxes		1,323	1,323
Property Taxes Levied - Subs. Years		35,561	35,561
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>		<b>36,884</b>	<b>36,884</b>
<b>FUND BALANCES</b>			
Fund Balance:			
Nonspendable	3,804		3,804
Restricted for Food Service	165,173		165,173
Restricted for Community Education		286,135	286,135
Restricted for ECFE		81,166	81,166
Restricted for Community Service		19,303	19,303
<b>TOTAL FUND BALANCES</b>	<b>168,977</b>	<b>386,604</b>	<b>555,581</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 174,767</b>	<b>\$ 455,106</b>	<b>\$ 629,873</b>

**INDEPENDENT SCHOOL DISTRICT NO. 485****ROYALTON, MINNESOTA****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
NONMAJOR GOVERNMENTAL FUNDS****For the Year Ended June 30, 2024**

	<u>Food Service Fund</u>	<u>Community Service Fund</u>	<u>Total Governmental Funds</u>
REVENUES			
Local Property Tax Levies	\$	\$ 44,670	\$ 44,670
Other Local & County Revenues	228	474,836	475,064
Revenue From State Sources	376,171	56,104	432,275
Revenue From Federal Sources	367,137		367,137
Sale/Other Conversion of Asset	43,084		43,084
	<u>786,620</u>	<u>575,610</u>	<u>1,362,230</u>
TOTAL REVENUES			
EXPENDITURES			
Current			
Community Education and Services		563,213	563,213
Pupil Support Services	756,066		756,066
	<u>756,066</u>	<u>563,213</u>	<u>1,319,279</u>
TOTAL EXPENDITURES			
Revenues Over Expenditures	30,554	12,397	42,951
Fund Balances - Beginning	138,423	374,207	512,630
Fund Balances - Ending	\$ <u>168,977</u>	\$ <u>386,604</u>	\$ <u>555,581</u>

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**SCHEDULE OF CHANGES IN FUND BALANCES**  
**For the Year Ended June 30, 2024**

	UFARS Balance Beginning of Year	Revenues	Expenditures	Transfers	Insurance Recovery	UFARS Balance End of Year	Reclassify	Balance End of Year
General Fund								
Nonspendable	\$ 244,627	\$	\$	\$ (190,960)	\$	\$ 53,667	\$	\$ 53,667
Restricted for:								
Student Activities	221,054	178,115	168,587	50		230,632		230,632
Scholarships	34,544	17,650	14,200			37,994		37,994
Learning and Development		206,408	206,138			270		270
Operating Capital	145,543	218,823	362,830			1,536		1,536
Basic Skills		362,128	378,262	16,134				
Basic Skills Extended Time	16,134			(16,134)				
Gifted and Talented	5,931	12,888	18,812			7		7
Safe Schools Levy	71,770	34,844	102,497			4,117		4,117
Long Term Facilities Maint.	3,192	191,813	187,986			7,019		7,019
Student Support Personnel Aid		40,000	11,703			28,297		28,297
Medical Assistance	82,239	36,587	114,604			4,222		4,222
Assigned	270,000	32,410	16,635	(170,000)		115,775		115,775
Unassigned	1,817,708	10,333,847	10,582,379	360,910	12,626	1,942,712		1,942,712
Total General Fund	<u>2,912,742</u>	<u>11,665,513</u>	<u>12,164,633</u>		<u>12,626</u>	<u>2,426,248</u>		<u>2,426,248</u>
Food Service Fund								
Nonspendable	6,161			(2,357)		3,804		3,804
Restricted for Food Service	132,262	786,620	756,066	2,357		165,173		165,173
Total Food Service Fund	<u>138,423</u>	<u>786,620</u>	<u>756,066</u>			<u>168,977</u>		<u>168,977</u>
Community Service Fund								
Nonspendable	1,499			(1,499)				
Restricted for:								
Community Education	288,924	239,988	242,777			286,135		286,135
ECFE	50,771	51,763	21,368			81,166		81,166
School Readiness	1,159	276,378	298,876			(21,339)	21,339	
Community Service	31,854	7,481	192	1,499		40,642	(21,339)	19,303
Total Community Service Fund	<u>374,207</u>	<u>575,610</u>	<u>563,213</u>			<u>386,604</u>		<u>386,604</u>
Debt Service Fund								
Restricted for Debt Service	452,132	2,019,203	2,022,333			449,002		449,002
Total Debt Service Fund	<u>452,132</u>	<u>2,019,203</u>	<u>2,022,333</u>			<u>449,002</u>		<u>449,002</u>
Totals	<u>\$ 3,877,504</u>	<u>\$ 15,046,946</u>	<u>\$ 15,506,245</u>	<u>\$</u>	<u>\$ 12,626</u>	<u>\$ 3,430,831</u>	<u>\$</u>	<u>\$ 3,430,831</u>

## INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

To the Board of Education  
Independent School District No. 485  
Royalton, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 485 as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2024.

### **Legal Compliance**

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 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 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.

### **Purpose of the Report**

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.



**BRADY, MARTZ & ASSOCIATES, P.C.**  
**THIEF RIVER FALLS, MINNESOTA**

December 5, 2024

**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 Board of Education  
Independent School District No. 485  
Royalton, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 485, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2024.

## **Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings as item 2024-001 that we consider to be a significant deficiency.

## **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*.

## **The District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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.



**BRADY, MARTZ & ASSOCIATES, P.C.**  
**THIEF RIVER FALLS, MINNESOTA**

December 5, 2024

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
SCHEDULE OF FINDINGS  
June 30, 2024**

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**2024-001 FINDING**

Criteria

A proper system of internal control has the proper segregation of duties between authorization, custody, record keeping, and reconciliation.

Condition

There is not a system in place for accounting duties to be properly segregated between authorization, custody, record keepings, and reconciliation.

Cause

The District is subject to size and budget constraints limiting the number of personnel within the accounting department.

Effect

The design of internal control over financial reporting that could adversely affect the ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Recommendation

We recommend the District review their internal controls over the accounting functions to determine if additional procedures can be implemented that are cost effective. The Board should constantly be aware of this condition. Compensating controls that mitigate the related risks could be (or are) provided through appropriate oversight of the performance of these functions and review of the financial reports by individuals with knowledge of current operations and accounting principles.

Views of Responsible Officials and Planned Corrective Actions

The District agrees with the recommendation and will review on an annual basis.

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
CORRECTIVE ACTION PLAN  
June 30, 2024**

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**2024-001 FINDING**

Contact Person – Superintendent

Corrective Action Plan – The following steps are being taken to mitigate the risk: the Superintendent will review and approval all journal entries, the Board of Education will approve checks, and the Superintendent will review all bank statements before turning the statements over to the business office for reconciliation.

Completion Date – Ongoing

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE**  
**June 30, 2024**

District Name:	INDEPENDENT SCHOOL DISTRICT NO. 485			District Number:	485		
	Audit	UFARS	Variance		Audit	UFARS	Variance
<b>01 GENERAL FUND</b>				<b>06 BUILDING CONSTRUCTION</b>			
Total Revenue	11,665,513	11,665,512	1	Total Revenue			
Total Expenditures	12,164,633	12,164,634	(1)	Total Expenditures			
<i>Non Spendable</i>				<i>Non Spendable</i>			
460 Non Spendable Fund Balance	53,667	53,667		460 Non Spendable Fund Balance			
<i>Restricted/Reserved:</i>				<i>Restricted/Reserved:</i>			
401 Student Activities	230,632	230,631	1	407 Capital Projects Levy			
402 Scholarships	37,994	37,994		413 Projects Funded By COP			
403 Staff Development				467 Long Term Fac. Maint. (LTFM)			
407 Capital Projects Levy				<i>Restricted</i>			
408 Cooperative Revenue				464 Restricted Fund Balance			
412 Literacy Incentive Aid				467 LTFM			
414 Operating Debt				<i>Unassigned:</i>			
416 Levy Reduction				463 Unassigned Fund Balance			
417 Taconite Building Maintenance				Reconciliation of Building Construction			
420 American Indian Ed Aid							
424 Operating Capital	1,536	1,535	1	<b>07 DEBT SERVICE</b>			
426 \$25 Taconite				Total Revenue	2,019,203	2,019,203	
427 Disabled Accessibility				Total Expenditures	2,022,333	2,022,333	
428 Learning & Development	270	270		<i>Non Spendable</i>			
434 Area Learning Center				460 Non Spendable Fund Balance			
435 Contracted Alt Programs				<i>Restricted/Reserved:</i>			
436 State Approved Alt Program				425 Bond Refundings			
438 Gifted & Talented	7	7		451 QZAB Payments			
440 Teacher Development and Eval				<i>Restricted</i>			
441 Basic Skills Programs				464 Restricted Fund Balance	449,002	449,004	(2)
443 School Library Aid				<i>Unassigned:</i>			
448 Achievement and Integration				463 Unassigned Fund Balance			
449 Safe Schools Levy	4,117	4,117		Reconciliation of Debt Service	4,490,538	4,490,540	(2)
451 QZAB Payments							
452 OPEB Liab Not In Trust				<b>08 TRUST</b>			
453 Unfunded Sev & Retirem Levy				Total Revenue			
459 Basic Skills Ext Time				Total Expenditures			
467 LTFM	7,019	7,018	1	<i>Unassigned:</i>			
471 Student Support Personnel	28,297	28,297		422 Unassigned Fund Balance			
472 Medical Assistance	4,222	4,222		Reconciliation of Trust			
<i>Restricted</i>							
464 Restricted Fund Balance				<b>20 INTERNAL SERVICE</b>			
475 Title VII Impact Aid				Total Revenue			
476 Payment in Lieu of Taxes (PILT)				Total Expenditures			
<i>Committed</i>				<i>Unassigned:</i>			
418 Committed for Separation				422 Unassigned Fund Balance			
461 Committed				Reconciliation of Internal Service			
<i>Assigned</i>							
462 Assigned Fund Balance	115,775	115,775		<b>25 OPEB REVOCABLE TRUST FUND</b>			
<i>Unassigned:</i>				Total Revenue			
422 Unassigned Fund Balance	1,942,712	1,942,714	(2)	Total Expenditures			
Reconciliation of General	26,256,394	26,256,393	1	<i>Unassigned:</i>			
				422 Unassigned Fund Balance			
<b>02 FOOD SERVICE</b>				Reconciliation of OPEB Revocable Trust			
Total Revenue	786,620	786,620					
Total Expenditures	756,066	756,066		<b>45 OPEB IRREVOCABLE TRUST FUND</b>			
<i>Non Spendable</i>				Total Revenue			
460 Non Spendable Fund Balance	3,804	3,804		Total Expenditures			
<i>Restricted/Reserved:</i>				<i>Unassigned:</i>			
452 OPEB Liab Not In Trust				422 Unassigned Fund Balance			
<i>Restricted</i>				Reconciliation of OPEB Irrevocable Trust			
464 Restricted Fund Balance	165,173	165,173					
<i>Unassigned</i>				<b>47 OPEB DEBT SERVICE FUND</b>			
463 Unassigned Fund Balance				Total Revenue			
Reconciliation of Food Service	1,711,663	1,711,663		Total Expenditures			
				<i>Non Spendable</i>			
<b>04 COMMUNITY SERVICE</b>				460 Non Spendable Fund Balance			
Total Revenue	575,610	575,610		<i>Restricted</i>			
Total Expenditures	563,213	563,212	1	425 Bond Refundings			
<i>Non Spendable</i>				464 Restricted Fund Balance			
460 Non Spendable Fund Balance				<i>Unassigned</i>			
<i>Restricted/Reserved:</i>				463 Unassigned Fund Balance			
426 \$25 Taconite				Reconciliation of OPEB Debt Service			
431 Community Education	286,135	286,135					
432 E. C. F. E.	81,166	81,167	(1)				
440 Teacher Development & Eval							
444 School Readiness	(21,339)	(21,339)					
447 Adult Basic Education							
452 OPEB Liab Not In Trust							
<i>Restricted</i>							
464 Restricted Fund Balance	40,642	40,641	1				
<i>Unassigned</i>							
463 Unassigned Fund Balance							
Reconciliation of Community Service	1,525,427	1,568,104	(42,677)				

## Resolution for Acceptance of Gifts to the Royalton School District

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

WHEREAS all information is included in your packet; \_\_\_\_\_ (list all donations and amounts)

United Way's Tools for Schools Fund generously donated clothing and snacks totaling \$293 to the Royalton Elementary School for students in need of a snack, clean clothes, a warm jacket, or a class looking for puzzles and games to add to their learning.

Rice Area Sportsmen generously donated \$4000 to be used toward supplies, materials and transportation for the Trap Shooting Team.

Rice Area Sportsmen generously donated \$1500 to be used toward the 5th grade Deep Portage trip in the 2025-2026 school year.

Royals Wrestling Club generously donated \$250 to be used toward supplies, materials and transportation for the Robotics Program.

The Royalton Fire Department generously donated \$10,000 to be used toward the Spanish class trip to Spain.

An anonymous donation of \$170 was given to Royalton Public Schools to improve the multipurpose space for classes and golf program use.

\_\_\_\_\_ has generously offered to donate to the Royalton School District.

WHEREAS the conditions on this gift(s) are included in the packet.

THEREFORE, BE IT RESOLVED by the Royalton School Board to gratefully accept the gift(s).

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

\_\_\_\_\_ and upon a roll call vote being taken thereon, the

following voted

in favor thereof:

following voted against:

and the following abstained:

The foregoing resolution was approved this \_ day of \_\_\_\_\_ , 2024.

\_\_\_\_\_ Board Chair, Rian Hofstad

\_\_\_\_\_ Board Clerk, Angela Roering

## **203.1 APPOINTMENTS TO TEMPORARILY FILL BOARD VACANCY**

### **I. PURPOSE**

The purpose of this policy is to set the procedure for filling a school board position vacated with less than two (2) years to finish the term.

### **II. PROCEDURE**

#### **A. Qualified Candidates for Appointment:**

1. Persons who are eligible voters; who are at least 21 years of age at the time they would be seated by appointment
2. Who have resided in the School District for at least 30 days at the time of application
3. Who otherwise are allowed to hold the office
4. Persons applying for appointment to the School Board will be required to complete an application
5. If identified as a finalist, may be required to submit to a criminal background check to ensure that the candidate is qualified and not otherwise precluded from serving on the School Board.

#### **B. Applications for Temporary Appointment to Vacant Position**

1. When a vacancy is known to exist or is certain to occur, the School Board Chair or Acting School Board Chair will authorize the vacancy to be posted on the School District website. The vacancy should be posted in a timely fashion to help ensure that all seats on the School Board are filled. An application will be posted on the website along with the notice of the vacancy.
2. The application will be developed by the Board Chair or Acting Board Chair and the Superintendent.
3. Any person who is qualified to hold a seat on the School Board may submit an application to the Superintendent or his/her designee.
4. Applications must be received by the Superintendent or his/her designee within ten (10) business days of the vacancy being posted on the School District website.
5. Applications not received within the ten (10) business day timeline will not be considered or reviewed.
6. Applications are not applications for employment and the following applicant data will be considered public data:
  - a. name of the applicant
  - b. city of residence

- c. education and training
- d. employment history
- e. volunteer work
- f. awards and honors
- g. prior government service
- h. veteran's status.

C. Review and Ranking of Applications

1. A copy of the application of all qualified candidates that are received by the application deadline will be provided to each sitting member of the School Board within three (3) business days after the application deadline.
2. Upon receipt of the applications, each School Board member will individually select their top candidate(s), not to exceed three (3) candidate(s) to interview and turn in two (2) interview questions into the Human Resource Director for the interview.
3. The Human Resource Director will check the questions for legality and similarities. If there is a problem the Human Resource Director will contact the board members involved.
4. Directly after the interviewing each School Board member will rank their candidates from 3 to 1 with 3 being their most preferred candidate and 1 being their least preferred candidate.
5. School Board members will not deliberate or discuss their rankings with other members of the School Board outside of a public meeting.
6. The top ranked candidate will be appointed at the next Regular Board Meeting.
7. The Superintendent or their designee and the general counsel or one other member of the Superintendent's cabinet will record the name of each candidate and rank the candidates in order of the highest point total.
8. The top ranked candidate will be appointed to the Temporary School Board position.
9. Upon a tie in the vote the tie will be resolved by re-ranking the tied candidates.

Adopted: Roylton School District Policy 207  
Revised: Reviewed:

## 207 PUBLIC HEARINGS

### I. PURPOSE

The school board recognizes the importance of obtaining public input on matters properly before the school board during a public hearing. The purpose of this policy is to establish procedures to efficiently receive public input.

### II. GENERAL STATEMENT OF POLICY

For the school board to efficiently receive public input on matters properly before the school board, the school board establishes the procedures set forth in this policy are established.

### III. PROCEDURES

#### A. Public Hearings

Public hearings are required by law concerning certain issues, including but not limited to, school closings (Minnesota Statutes, section 123B.51), education district establishment (Minnesota Statutes, section 123A.15), and agreements for secondary education (Minnesota Statutes, section 123A.30). Additionally, other public hearings may be held by the school board on school district matters at the school board's discretion.

#### B. Notice of Public Hearings

Public notice of a public hearing required by law shall be given as provided by the enabling legislation. Public notice of other hearings shall be given in the manner required for a regular meeting if held in conjunction with a regular meeting, in the manner required for a special meeting if held in conjunction with a special meeting, or as otherwise determined by the school board.

#### C. Public Participation

The school board retains the right to require that those in attendance at a public hearing indicate their desire to address the school board and complete and file with the clerk of the school board an appropriate request card prior to commencement of the hearing if the school board utilizes this procedure. In that case, any request to address the school board after the commencement of the hearing will be granted only at the school board's discretion.

1. Format of Request: If required by the school board, a written request of an individual or a group to address the school board shall contain the name of the person or group seeking to address the school board. It shall also contain the name of the group represented, if any, and a brief statement of the subject to be covered or the issue to be addressed.

2. Time Limitation: The school board retains the discretion to limit the time for each presentation as needs dictate.

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3. Groups: The school board retains the discretion to require that any group of persons who desire to address the school board designate one representative or spokesperson. ~~If the school board requires designation of a representative or spokesperson, no other person in the group will be recognized to address the school board, except as the school board otherwise determines.~~
4. Privilege to Speak: A school board member should direct remarks or questions through the chair. Only those speakers recognized by the chair will be allowed to speak. Comments by others are out of order. Individuals who interfere with or interrupt speakers, the school board, or the proceedings may be directed to leave.
5. Personal Attacks: Personal attacks by anyone addressing the school board are unacceptable. Persistence in such remarks by an individual shall terminate that person's privilege to address the school board.
6. Limitations on Participation: ~~Depending upon the number of persons in attendance seeking to be heard, the school board reserves the right to impose such other limitations and restrictions as necessary to provide an orderly, efficient, and fair opportunity to be heard.~~

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**Legal References:** Minn. Stat. § 123A.15 (Establishing Education Districts)  
Minn. Stat. § 123A.30 (Agreements for Secondary Education)  
Minn. Stat. § 123B.51 (Schoolhouses and Sites; Uses for School and Nonschool Purposes; Closings)

**Cross References:** Royalton School District Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)

Deleted: MSBA/MASA Model



Royalton Public Schools ISD 485

Public Comment Sign-In Form

Please do not include names of Royalton Public School employees, titles, or location names in your remarks for your own legal protection and the legal rights of staff.

Turn this form in to the staff person in charge of sign-in before the meeting begins.



Name: \_\_\_\_\_

Phone: (    ) \_\_\_\_\_ E-mail: \_\_\_\_\_

Subject on which you will be addressing the Board (Please be as specific as possible)  
(Continue on the back if you need more space):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Have you talked or met with Royalton staff on this issue? Yes No

If yes, who have you talked with? \_\_\_\_\_

Are you interested in having administration follow up with you? Yes No

How would you like to be contacted?

\_\_\_\_\_  
\_\_\_\_\_

## **806 CRISIS MANAGEMENT POLICY**

### **I. PURPOSE**

The purpose of this Crisis Management Policy is to act as a guide for school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district. The step-by-step procedures suggested by this Policy will provide guidance to each school building in drafting crisis management plans to coordinate protective actions prior to, during, and after any type of emergency or potential crisis situation. Each school district should develop tailored building-specific crisis management plans for each school building in the school district, and sections or procedures may be added or deleted in those crisis management plans based on building needs.

The school district will, to the extent possible, engage in ongoing emergency planning within the school district and with emergency responders and other relevant community organizations. The school district will ensure that relevant emergency responders in the community have access to their building-specific crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

### **II. GENERAL INFORMATION**

#### **A. The Policy and Plans**

The school district's Crisis Management Policy has been created in consultation with local community response agencies and other appropriate individuals and groups that would likely be involved in the event of a school emergency. It is designed so that each building administrator can tailor a building-specific crisis management plan to meet that building's specific situation and needs.

The school district's administration and/or the administration of each building shall present tailored building-specific crisis management plans to the school board for review and approval. The building-specific crisis management plans will include general crisis procedures and crisis-specific procedures. Upon approval by the school board, such crisis management plans shall be an addendum to this Crisis Management Policy. This Policy and the plans will be maintained and updated on an annual basis.

#### **B. Elements of the District Crisis Management Policy**

##### **1. General Crisis Procedures**

The Crisis Management Policy includes general crisis procedures for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering. The Policy designates the individual(s) who will determine when these actions will be taken. These district-wide procedures may be modified by building administrators when creating their building-specific crisis management plans. A communication system will be in place to enable the designated individual to be contacted at all times in the event of a potential crisis, setting forth the method to contact the designated individual, the provision of at least two designees when the contact person is unavailable, and the method to convey contact information to the appropriate staff

persons. The alternative designees may include members of the emergency first responder response team. A secondary method of communication should be included in the plan for use when the primary method of communication is inoperable. Each building in the school district will have access to a copy of the Comprehensive School Safety Guide (2011 Edition) to assist in the development of building-specific crisis management plans.

All general crisis procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

a. Lock-Down Procedures

Lock-down procedures will be used in situations where harm may result to persons inside the school building, such as a shooting, hostage incident, intruder, trespass, disturbance, or when determined to be necessary by the building administrator or his or her designee. The building administrator or designee will announce the lock-down over the public address system or other designated system. Code words will not be used. Provisions for emergency evacuation will be maintained even in the event of a lock-down. Each building administrator will submit lock-down procedures for their building as part of the building-specific crisis management plan.

b. Evacuation Procedures

Evacuations of classrooms and buildings—shall be implemented at the discretion of the building administrator or his or her designee. Each building’s crisis management plan will include procedures for transporting students and staff a safe distance from harm to a designated safe area until released by the building administrator or designee. Safe areas may change based upon the specific emergency situation. The evacuation procedures should include specific procedures for children with special needs, including children with limited mobility (wheelchairs, braces, crutches, etc.), visual impairments, hearing impairments, and other sensory, developmental, or mental health needs. The evacuation procedures should also address transporting necessary medications for students that take medications during the school day.

c. Sheltering Procedures

Sheltering provides refuge for students, staff, and visitors within the school building during an emergency. Shelters are safe areas that maximize the safety of inhabitants. Safe areas may change based upon the specific emergency. The building administrator or his or her designee will announce the need for sheltering over the public address system or other designated system. Each building administrator will submit sheltering procedures for his or her building as part of the building-specific crisis management plan.

2. Crisis-Specific Procedures

The Crisis Management Policy includes crisis-specific procedures for crisis situations that may occur during the school day or at school-sponsored events and functions. These district-wide procedures are designed to enable building administrators to tailor response procedures when creating building-specific crisis management plans.

3. School Emergency Response Teams

a. Composition

The building administrator in each school building will select a school emergency response team that will be trained to respond to emergency situations. All school emergency response team members will receive on-going training to carry out the building's crisis management plans and will have knowledge of procedures, evacuation routes, and safe areas. For purposes of student safety and accountability, to the extent possible, school emergency response team members will not have direct responsibility for the supervision of students. Team members must be willing to be actively involved in the resolution of crises and be available to assist in any crisis situation as deemed necessary by the building administrator. Each building will maintain a current list of school emergency response team members which will be updated annually. The building administrator, and his or her alternative designees, will know the location of that list in the event of a school emergency. A copy of the list will be kept on file in the school district office, or in a secondary location in single building school districts.

b. Leaders

The building administrator or his or her designee will serve as the leader of the school emergency response team and will be the primary contact for emergency response officials. In the event the primary designee is unavailable, the designee list should include more than one alternative designee and may include members of the emergency response team. When emergency response officials are present, they may elect to take command and control of the crisis. It is critical in this situation that school officials assume a resource role and be available as necessary to emergency response officials.

**III. PREPARATION BEFORE AN EMERGENCY**

A. Communication

1. District Employees

Teachers generally have the most direct contact with students on a day-to-day basis. As a result, they must be aware of their role in responding to crisis situations. This also applies to non-teaching school personnel who have direct contact with students. All staff shall be aware of the school district's Crisis Management Policy and their own building's crisis management plan. Each school's building-specific crisis management plan shall include the method and dates of dissemination of the plan to its staff. Employees will receive a copy of

the relevant building-specific crisis management plans and shall receive periodic training on plan implementation.

2. Students and Parents

Students and parents shall be made aware of the school district's Crisis Management Policy and relevant tailored crisis management plans for each school building. Each school district's building-specific crisis management plan shall set forth how students and parents are made aware of the district and school-specific plans. Students shall receive specific instruction on plan implementation and shall participate in a required number of drills and practice sessions throughout the school year.

B. Planning and Preparing for Fire

1. Designate a safe area at least 50 feet away from the building to enable students and staff to evacuate. The safe area should not interfere with emergency responders or responding vehicles and should not be in an area where evacuated persons are exposed to any products of combustion. (Depending on the wind direction, where the building on fire is located, the direction from which the fire is arriving, and the location of fire equipment, the distance may need to be extended.)
2. Each building's facility diagram and site plan shall be available in appropriate areas of the building and shall identify the most direct evacuation routes to the designated safe areas both inside and outside of the building. The facility diagram and site plan must identify the location of the fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs.
3. Teachers and staff will receive training on the location of the primary emergency evacuation routes and alternate routes from various points in the building. During fire drills, students and staff will practice evacuations using primary evacuation routes and alternate routes.
4. Certain employees, such as those who work in hazardous areas in the building, will receive training on the locations and proper use of fire extinguishers and protective clothing and equipment.
5. Fire drills will be conducted periodically without warning at various times of the day and under different circumstances, e.g., lunchtime, recess, and during assemblies. State law requires a minimum of five fire drills each school year, consistent with Minnesota Statutes, section 299F.30. See Minnesota Statutes, section 121A.035.
6. A record of fire drills conducted at the building will be maintained in the building administrator's office.
7. The school district will have prearranged sites for emergency sheltering and transportation as needed.
8. The school district will determine which staff will remain in the building to perform essential functions if safe to do so (e.g., switchboard, building engineer, etc.). The school district also will designate an administrator or his or her designee to meet local fire or law enforcement agents upon their arrival.

C. Facility Diagrams and Site Plans

All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, designated safe areas inside and outside of the building, and the location of fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs. All facility diagrams and site plans will be updated regularly and whenever a major change is made to a building. Facility diagrams and site plans will be maintained by the building administrator and will be easily accessible and on file in the school district office. Facility diagrams and site plans will be provided to first responders, such as fire and law enforcement personnel.

D. Emergency Telephone Numbers

Each building will maintain a current list of emergency telephone numbers and the names and addresses of local, county, and state personnel who may be involved in a crisis situation. The list will include telephone numbers for local police, fire, ambulance, hospital, the Poison Control Center, county and state emergency management agencies, local public works departments, local utility companies, the public health nurse, mental health/suicide hotlines, and the county welfare agency. A copy of this list will be kept on file in the school district office, or at a secondary location for single building school districts and will be updated annually.

School district employees will receive training on how to make emergency contacts, including 911 calls, when the school district's main telephone number and location is electronically conveyed to emergency personnel instead of the specific building in need of emergency services.

School district plans will set forth a process to internally communicate an emergency, using telephones in classrooms, intercom systems, or two-way radios, as well as the procedure to enable the staff to rapidly convey emergency information to a building designee. Each plan will identify a primary and secondary method of communication for both internal and secondary use. It is recommended that the plan include several methods of communication because computers, intercoms, telephones, and cell phones may not be operational or may be dangerous to use during an emergency.

E. Warning and Notification Systems

The school district shall maintain a warning system designed to inform students, staff, and visitors of a crisis or emergency. This system shall be maintained on a regular basis under the maintenance plan for all school buildings. The school district should consider an alternate notification system to address the needs of staff and students with special needs, such as vision or hearing.

The building administrator shall be responsible for informing students and employees of the warning system and the means by which the system is used to identify a specific crisis or emergency situation. Each school's building-specific crisis management plan will include the method and frequency of dissemination of the warning system information to students and employees.

F. Early School Closure Procedures

The superintendent will make decisions about closing school or buildings as early in the day as possible. The early school closure procedures will set forth the criteria for early school closure (e.g., weather-related, utility failure, or a crisis situation), will specify how closure decisions will be communicated to staff, students, families, and the school community (designated broadcast media, local authorities, e-mail, or district or school building web sites), and will discuss the factors to be considered in closing and reopening a school or building.

Early school closure procedures also will include a reminder to parents and guardians to listen to designated local radio and TV stations for school closing announcements, where possible.

G. Media Procedures

The superintendent has the authority and discretion to notify parents or guardians and the school community in the event of a crisis or early school closure. The superintendent will designate a spokesperson who will notify the media in the event of a crisis or early school closure. The spokesperson shall receive training to ensure that the district is in strict compliance with federal and state law relative to the release of private data when conveying information to the media.

H. Behavioral Health Crisis Intervention Procedures

Short-term behavioral health crisis intervention procedures will set forth the procedure for initiating behavioral health crisis intervention plans. The procedures will utilize available resources including the school psychologist, counselor, community behavioral health crisis intervention, or others in the community. Counseling procedures will be used whenever the superintendent or the building administrator determines it to be necessary, such as after an assault, a hostage situation, shooting, or suicide. The behavioral health crisis intervention procedures shall include the following steps:

1. Administrator will meet with relevant persons, including school psychologists and counselors, to determine the level of intervention needed for students and staff.
2. Designate specific rooms as private counseling areas.
3. Escort siblings and close friends of any victims as well as others in need of emotional support to the counseling areas.
4. Prohibit media from interviewing or questioning students or staff.
5. Provide follow-up services to students and staff who receive counseling.
6. Resume normal school routines as soon as possible.

I. Long-Term Recovery Intervention Procedures

Long-term recovery intervention procedures may involve both short-term and long-term recovery planning:

1. Physical/structural recovery.
2. Fiscal recovery.
3. Academic recovery.
4. Social/emotional recovery.

#### **IV. ACTIVE SHOOTER DRILL**

##### **A. Definitions**

1. "Active shooter drill" means an emergency preparedness drill designed to teach students, teachers, school personnel, and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school. An active shooter drill is not an active shooter simulation, nor may an active shooter drill include any sensorial components, activities, or elements which mimic a real-life shooting.
2. "Active shooter simulation" means an emergency exercise including full-scale or functional exercises, designed to teach adult school personnel and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school which also incorporates sensorial components, activities, or elements mimicking a real-life shooting. Activities or elements mimicking a real-life shooting include, but are not limited to, simulation of tactical response by law enforcement. An active shooter simulation is not an active shooter drill.
3. "Evidence-based" means a program or practice that demonstrates any of the following:
  - a. a statistically significant effect on relevant outcomes based on any of the following:
    - i. strong evidence from one or more well designed and well implemented experimental studies;
    - ii. moderate evidence from one or more well designed and well implemented quasi-experimental studies; or
    - iii. promising evidence from one or more well designed and well implemented correlational studies with statistical controls for selection bias; or
  - b. a rationale based on high-quality research findings or positive evaluations that the program or practice is likely to improve relevant outcomes, including the ongoing efforts to examine the effects of the program or practice.
4. "Full-scale exercise" means an operations-based exercise that is typically the most complex and resource-intensive of the exercise types and often involves multiple agencies, jurisdictions, organizations, and real-time movement of resources.
5. "Functional exercises" means an operations-based exercise designed to assess and evaluate capabilities and functions while in a realistic, real-time environment, however, movement of resources is usually simulated.

B. Criteria

An active shooter drill conducted according to Minnesota Statutes, section 121A.037 with students in early childhood through grade 12 must be:

1. accessible;
2. developmentally appropriate and age appropriate, including using appropriate safety language and vocabulary;
3. culturally aware;
4. trauma-informed; and
5. inclusive of accommodations for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

C. Student Mental Health and Wellness

Active shooter drill protocols must include a reasonable amount of time immediately following the drill for teachers to debrief with their students. The opportunity to debrief must be provided to students before regular classroom activity may resume. During the debrief period, students must be allowed to access any mental health services available on campus, including counselors, school psychologists, social workers, or cultural liaisons. An active shooter drill must not be combined or conducted consecutively with any other type of emergency preparedness drill. An active shooter drill must be accompanied by an announcement prior to commencing. The announcement must use concise and age-appropriate language and, at a minimum, inform students there is no immediate danger to life and safety.

D. Notice

1. The school district must provide notice of a pending active shooter drill to every student's parent or legal guardian before an active shooter drill is conducted. Whenever practicable, notice must be provided at least 24 hours in advance of a pending active shooter drill and inform the parent or legal guardian of the right to opt their student out of participating.
2. If a student is opted out of participating in an active shooter drill, no negative consequence must impact the student's general school attendance record nor may nonparticipation alone make a student ineligible to participate in or attend school activities.
3. The Commissioner must ensure the availability of alternative safety education for students who are opted out of participating or otherwise exempted from an active shooter drill. Alternative safety education must provide essential safety instruction through less sensorial safety training methods and must be appropriate for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

E. Participation in Active Shooter Drills

Any student in early childhood through grade 12 must not be required to participate in an active shooter drill that does not meet the Criteria set forth above.

F. Active Shooter Simulations

A student must not be required to participate in an active shooter simulation. An active shooter simulation must not take place during regular school hours if a majority of students are present, or expected to be present, at the school. A parent or legal guardian of a student in grades 9 through 12 must have the opportunity to opt their student into participating in an active shooter simulation.

G. Violence Prevention

1. A school district or charter school conducting an active shooter drill must provide students in middle school and high school at least one hour, or one standard class period, of violence prevention training annually.
2. The violence prevention training must be evidence-based and may be delivered in-person, virtually, or digitally. Training must, at a minimum, teach students the following:
  - a. how to identify observable warning signs and signals of an individual who may be at risk of harming oneself or others;
  - b. the importance of taking threats seriously and seeking help; and
  - c. the steps to report dangerous, violent, threatening, harmful, or potentially harmful activity.
3. A school district or charter school must ensure that students have the opportunity to contribute to their school's safety and violence prevention planning, aligned with the recommendations for multi-hazard planning for schools, including but not limited to:
  - a. student opportunities for leadership related to prevention and safety;
  - b. encouragement and support to students in establishing clubs and programs focused on safety; and
  - c. providing students with the opportunity to seek help from adults and to learn about prevention connected to topics including bullying, sexual harassment, sexual assault, and suicide.

H. Board Meeting

At a regularly scheduled school board meeting, a school board of a district that has conducted an active shooter drill must consider the following:

1. the effect of active shooter drills on the safety of students and staff; and
2. the effect of active shooter drills on the mental health and wellness of students and staff.

## **V. SAMPLE PROCEDURES INCLUDED IN THIS POLICY**

Sample procedures for the various hazards/emergencies listed below are attached to this Policy for use when drafting specific crisis management plans. Additional sample procedures may be found in the Response section of the *Comprehensive School Safety Guide* (2011 Edition). After approval by the school board, an adopted procedure will become an addendum to the Crisis Management Policy.

- A. Fire
- B. Hazardous Materials
- C. Severe Weather: Tornado/Severe Thunderstorm/Flooding
- D. Medical Emergency
- E. Fight/Disturbance
- F. Assault
- G. Intruder
- H. Weapons
- I. Shooting
- J. Hostage
- K. Bomb Threat
- L. Chemical or Biological Threat
- M. Checklist for Telephone Threats
- N. Demonstration
- O. Suicide
- P. Lock-down Procedures
- Q. Shelter-In-Place Procedures
- R. Evacuation/Relocation
- S. Media Procedures
- T. Post-Crisis Procedures
- U. School Emergency Response Team
- V. Emergency Phone Numbers
- W. Highly Contagious Serious Illness or Pandemic Flu

## **VI. MISCELLANEOUS PROCEDURES**

### **A. Chemical Accidents**

Procedures for reporting chemical accidents shall be posted at key locations such as chemistry labs, art rooms, swimming pool areas, and janitorial closets.

B. Visitors

The school district shall implement procedures mandating visitor sign in and visitors in school buildings. See MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites).

The school district shall implement procedures to minimize outside entry into school buildings except at designated check-in points and assure that all doors are locked prior to and after regular building hours.

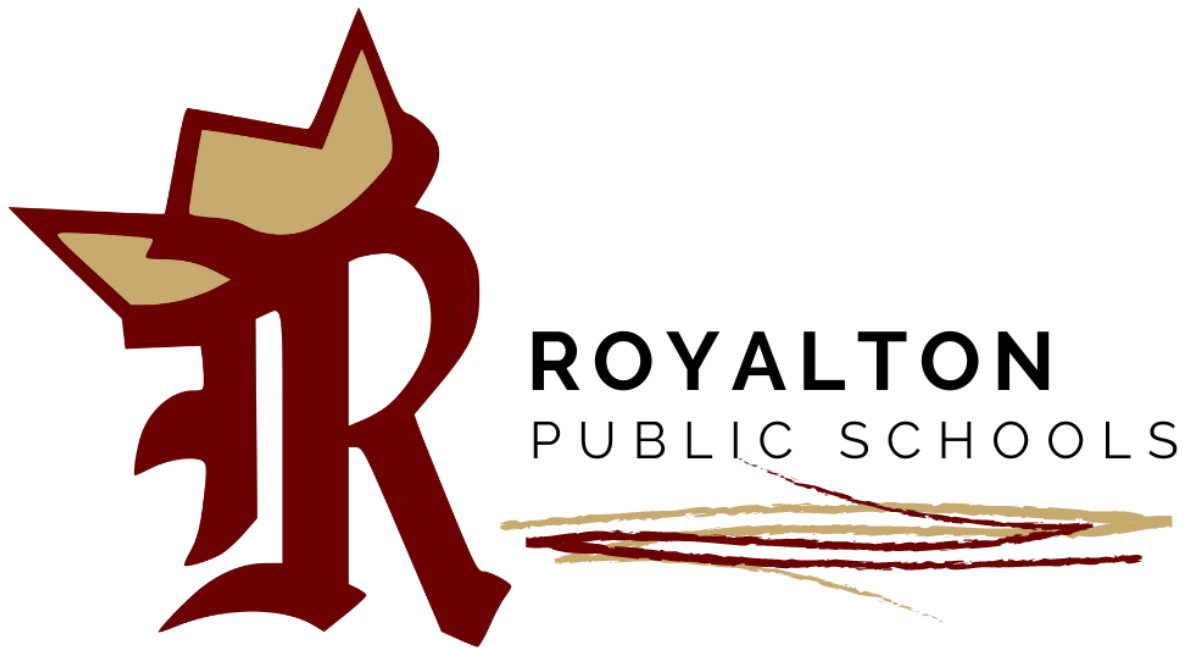
C. Student Victims of Criminal Offenses at or on School Property

The school district shall establish procedures allowing student victims of criminal offenses on school property the opportunity to transfer to another school within the school district.

**Legal References:** Minn. Stat. Ch. 12 (Emergency Management)  
Minn. Stat. Ch. 12A (Natural Disaster; State Assistance)  
Minn. Stat. § 121A.035 (Crisis Management Policy)  
Minn. Stat. § 121A.038 (Students Safe at School)  
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)  
Minn. Stat. § 299F.30 (Fire Drill in School; Doors and Exits)  
Minn. Stat. § 326B.02, Subd. 6 (Powers)  
Minn. Stat. § 326B.106 (General Powers of Commissioner of Labor and Industry)  
Minn. Stat. § 609.605, Subd. 4 (Trespasses)  
Minn. Rules Ch. 7511 (Fire Code)  
20 U.S.C. § 1681, *et seq.* (Title IX)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)  
20 U.S.C. § 7912 (Unsafe School Choice Option)  
42 U.S.C. § 5121 *et seq.* (Disaster Relief and Emergency Assistance)

**Cross References:** Royalton School District Model Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)  
Royalton School District Policy 413 (Harassment and Violence)  
Royalton School District Policy 501 (School Weapons Policy)  
Royalton School District Policy 506 (Student Discipline)  
Royalton School District Policy 532 (Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds)  
Royalton School District Policy 903 (Visitors to School District Buildings and Sites)  
*Comprehensive School Safety Guide*  
[Minnesota School Safety Center - Resources \(mn.gov\)](https://www.mn.gov/education/school-safety)

Royalton Independent School District  
#485 Board Handbook



**Last Updated: October 10, 2024**

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# District Information

The effectiveness of your decisions as a board member hinges on your knowledge of the district's schools, staff, students, and the communities they inhabit. Recognizing the specific needs and aspirations of Royalton Independent School District 485 will empower you to advocate for policies and initiatives that truly enhance our educational outcomes. By engaging with this information, you will not only enhance your ability to make informed decisions but also build trust and credibility with fellow board members, the community, staff, and students alike. Let this serve as the foundation of your tenure, guiding your decisions and initiatives to foster an environment where all students can succeed.

## District Mission and Vision

**Royalton Public School's Mission:** Create a welcoming and safe environment where all students and staff are empowered and challenged to achieve their personal best.

**Royalton Public School's Vision:** To develop lifelong learners who adapt creatively to an ever-changing world.

## Leadership Directory

### Board Members

Name	Board Position	Phone Number	Email Address
Rian Hofstad	Chair		Rian.hofstad@isd485.org
Randy Hackett	Vice Chair		Randy.hackett@isd485.org
Maria Traut	Treasurer		Maria.traut@isd485.org
Angela Roering	Clerk		Angela.roering@isd485.org
Tyra Baumann	Director		Tyra.baumann@isd485.org
Lucas Boyd	Director		Lucas.boyd@isd485.org

### Superintendent's Office

Name	Position	Phone Number	Email Address
Dr. Kristine Wehrkamp-Herman	Superintendent	320-584-4002	Kristine.wehrkamp@isd485.org
Gina Funk	Executive Assistant	320-584-4100	Gina.funk@isd485.org

### Leadership Cabinet

Name	Position	Phone Number	Email Address
Joel Swenson	MS/HS Principal	320-584-4200	Joel.swenson@isd485.org
Anthony Neumann	Elementary Principal	320-584-4200	Anthony.neumann@isd485.org
Kaitlyn Arnzen	MS/HS Assistant Principal/AD	320-584-4200	Kaitlyn.arnzen@isd485.org
Amy Krueger	Community Ed/HR Director	320-584-4000	Amy.krueger@isd485.org
Heidi Hagan	Business Manager (SMS)	320-584-4200	businessmanager@isd485.org
Tony Duevel	Buildings and Grounds Director	320-584-4200	Tony.duevel@isd485.org
Joseph Wiser	Transportation Director	320-584-4255	Joseph.wiser@isd485.org
David Lemm	IT Director	320-584-4200	David.lemm@isd485.org



## District Facilities

Building	Address	Phone Number
Elementary School	119 N. Driftwood St. Royalton, MN 56373	320-584-4100
Middle/High School	120 S. Hawthorn St. Royalton, MN 56373	320-584-4000
Midstate Education District	15770 18 <sup>th</sup> St. NE Little Falls, MN 56345	320-631-2500

### Schedule a Facility Visit or Tour

You have the same right as a parent or community member to visit the schools in your district as long as you adhere to the procedures the district has for visitors. You may also visit the schools in an official capacity with the board's authority or to fulfill a specific duty required of you as a board member. In any event, be sure to communicate with the superintendent and building administrator to schedule your visit. You should use school visits to build good working relations with building principals and staff, to celebrate the positive accomplishments of the schools, and to show your pride as a member of the board.

## References for Further Information

**District Policies:** <https://www.royaltonpublicschools.org/policies>

**District Strategic Plan:**

[https://drive.google.com/file/d/1\\_wPZP8MsHA2VcDSJRKKxLs\\_cwaBIFBgZ/view?usp=sharing](https://drive.google.com/file/d/1_wPZP8MsHA2VcDSJRKKxLs_cwaBIFBgZ/view?usp=sharing)

**Student Performance Data:** <https://rc.education.mn.gov/#mySchool/p--3>

**District Budget and Financial Reports:** <https://www.royaltonpublicschools.org/business-office>

**District Technology Plan:** <https://www.royaltonpublicschools.org/business-office>

**Employee Handbook:** <https://www.royaltonpublicschools.org/humanresources>

**Student Handbook Elementary:**

<https://drive.google.com/file/d/1op3GHjWzavvEH0s68nmhuMoqmC2tBW4N/view?usp=sharing>

**Student Handbook MS/HS:** [https://drive.google.com/file/d/1sN2t\\_i\\_gcTniWHY928oInNL68e-5zfpA/view?usp=sharing](https://drive.google.com/file/d/1sN2t_i_gcTniWHY928oInNL68e-5zfpA/view?usp=sharing)

**Employee Collective Bargaining Agreements:** <https://www.royaltonpublicschools.org/humanresources>

**District and Board Meeting Calendar:** <https://www.royaltonpublicschools.org/board>



# Board Membership

When considering your governance role, embracing the procedural steps that underpin the integrity of the democratic process is paramount. From post-election procedures to the establishment of board offices, each action reflects your commitment to transparency and accountability. By being diligent in these duties, you acknowledge the trust placed in you by constituents. Prioritizing effective governance ensures you serve the community and prioritize the needs of students.

## Post-Election Procedures

### Canvass and Declaration of Results

Between the third and tenth days after a district election, the board must canvass the returns and declare the results of the election. [Minn. Stat. 205A.10, Subd. 3.](#)

### Certification of Results

The district clerk shall certify the results of the district election to the county auditor. [Minn. Stat. 205A.10, Subd. 3.](#)

### Issuance of Certificate of Election

After canvassing the election and the time for contesting an election has passed (seven days after the canvassing board has declared the result of the election), the board shall issue a certificate of election to the candidate for each office who received the largest number of votes cast for the office. If there is a contest, the certificate of election to that office must not be issued until the outcome of the contest has been determined by the proper court. [Minn. Stat. 205A.10, Subd. 3;](#) [Minn. Stat. 204C.40, Subd. 2.](#)

### Campaign Financial Report Certification of Filing

The Certification of Filing is due no later than seven days after the general election. [Minn. Stat. 211A.05.](#)

### Taking Office

Board members take office the first Monday in January. [Minn. Stat. 123B.14, Subd. 1.](#)

### Official Oath of Office

The official oath of office is administered once elections have been canvassed, the candidates have turned in their certificate of campaign filing report, and the seven-day contest period has ended. When the contest period ends, the school election officer should give each winning candidate the certificate of election. Each winning candidate then has thirty days to sign the official oath and acceptance of office form in front of a notary. 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 thereafter as practicable). While the official oath of office is required, the ceremonial oath of office is optional.



## Organizational Meeting

On the first Monday in January (or as soon as practicable thereafter) 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.

For more regarding organizational meetings see, [MSBA's First Monday in January Handbook.](#)

## District Intake Paperwork Meeting

**The board chair will coordinate a meeting with the Superintendent, HR, and IT for an initial orientation meeting which includes:**

- *Providing a copy of the board handbook*
- *Providing a copy of school and board calendars*
- *Providing access to district electronic resources*
- *Completing onboarding paperwork*
- *Collecting contact information including home address and cell phone number and a photo*
- *Completing payroll paperwork*
- *Completing a background check*
- *Setting up a district email*
- *Scheduling a one-on-one meeting with the superintendent*
- *Scheduling a one-on-one meeting with the board chair*
- *Providing MSBA login information and training information*
- *Providing MSBA's contact information (Phone: 507-934-2450; [Online Inquiry Form](#))*

# Board Organization

## Eligibility Requirements

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 prior to election/appointment, and (4) not convicted of a felony. [Minn. Stat. 123B.09; Minn. Stat. 204B.06, Subd. 1.](#)

## Term of Office

Board members are elected to four-year terms and take office on the first Monday in January. The term of a member who has been appointed to fill a vacancy will be for the remainder of the predecessor's term until the date of the district's next general election. There is no limit on the number of consecutive terms a board member can serve. [Minn. Stat. 123B.09.](#)

## Filling Vacancies

A vacancy on the board can occur for a number of reasons including when a member dies, resigns, or ceases to be a resident of the district. All vacancies will be filled according to [Minn. Stat. 123B.09.](#)

For more information, regarding filling vacancies see: [Steps to Fill a School Board Vacancy with Sample Application and Interview Questions.](#)



## Board Composition

School boards in Minnesota are made up of either six or seven members. Royalton has six members. Some exceptions have been created by special legislation, often for consolidated districts. The superintendent is an ex-officio (non-voting) member of the board. [Minn. Stat. 123B.09](#).

## Board Offices

Officers of the board include chair, vice-chair (optional), clerk, and treasurer. These positions are determined annually at the organizational meeting. All board members, regardless of office, maintain equal rights and equal voices. See the Election of Board Officers section on page 27 for information regarding nominating and voting procedures.

### Role of the Chair

- The chair, when present, shall preside at all meetings of the board, countersign all orders upon the treasurer for claims allowed by the board, represent the district in all actions, and perform all duties a chair usually performs.
- In case of absence, inability, or refusal of the clerk 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 office of the clerk may be declared vacant by the chair and treasurer and filled by appointment.

### Role of the Vice-Chair (optional)

- The vice-chair shall perform the duties of the chair in the event of the chair's temporary absence.

### Role of the Clerk

- The clerk shall keep a record of all meetings in the books provided.
- Within three days after an election, the clerk shall notify all persons elected of their election.
- On or before September 15 of each year, the clerk shall:
  - file with the board a report of the revenues, expenditures, and balances in each fund for the preceding fiscal year.
  - make and transmit to the Commissioner of the Minnesota Department of Education (Commissioner) certified reports, showing:
    - revenues and expenditures in detail, and such other financial information required by law, rule, or as may be called for by the Commissioner;
    - length of school term and enrollment and attendance by grades; and
    - other items of information as called for by the Commissioner.
- The clerk shall enter into the clerk's record book copies of all reports, the teachers' term reports, the proceedings of any meeting, and keep an itemized account of all expenses of the district.
- The clerk shall furnish to the county auditor, on or before September 30 of each year, an attested copy of the clerk's record, showing the amount of proposed property tax levy voted by the district or the board for school purposes.
- The clerk shall draw and sign all orders upon the treasurer for the payment of money for bills allowed by the board for salaries of officers and for teachers' wages and all claims, to be countersigned by the chair.
- The clerk shall perform such duties as required by the Minnesota Election Law or other applicable laws relating to the conduct of elections.



- The clerk shall perform the duties of the chair in the event of the chair's and the vice-chair's temporary absences.
- By resolution, the board may combine the duties of clerk and treasurer in a single person in the Office of Business Affairs. Typically, that single person almost always delegates at least some duties to others.

### **Role of the Treasurer**

- The treasurer shall deposit the funds of the district in the official depository.
- The treasurer shall make all reports which may be called for by the board and perform all duties a treasurer usually performs.
- In the event there are insufficient funds on hand to pay valid orders presented to the treasurer, the treasurer shall receive, endorse, and process the orders in accordance with [Minn. Stat. 123B.12](#).
- By resolution, the board may combine the duties of clerk and treasurer in a single person in the Office of Business Affairs. Typically, that single person almost always delegates at least some duties to others.

**Associated Policy** – <https://www.royaltonpublicschools.org/policies>

### **Board Compensation**

The clerk, treasurer, and superintendent of any district shall receive such compensation as may be fixed by the board. Unless otherwise provided by law, the other members of the board shall also receive such compensation as may be fixed by the board. All members of the board 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 that is mutually agreed upon by the district and the exclusive representatives of employees. Compensation is set at the organizational meeting in January each year. Currently, board members receive \$2500 annually and the board chair receives \$3000 annually, half paid in December and the other half in July.

### **Expense Reimbursement**

Reimbursement for expenses is authorized in accordance with board policies 214 – Out of state travel by school board members and Policy 412 – expense reimbursement. Find the board policies at <https://www.royaltonpublicschools.org/policies>.



# Learning the Job

## Learning from Board Colleagues

One of the most valuable resources at your disposal, outside of this handbook, is the wealth of experience and knowledge possessed by your fellow board members and district staff. 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 are designed not only to address key issues but also to 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.

## Mentorship

The district recognizes the importance of supporting new board members as they transition into their roles. To facilitate this, the district has implemented a mentorship program designed to provide guidance, support, and valuable insights. Each new board member will be paired 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. The assignment will be made by the board chair in consultation with the superintendent to ensure a good match based on experience and areas of expertise.

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 aims to 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 school board meeting to check-in regarding the upcoming agenda, policies, and procedures.

Our orientation program is structured to ensure you receive a balanced combination of printed materials, hands-on training, and personal mentorship. Throughout the year, you will engage in various learning sessions, attend MSBA training events, and participate in board meetings and district activities. 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 solid foundation to effectively contribute to the board's mission of providing quality education for all students. Mentors are encouraged to attend the workshops and trainings with the mentees to make the information more relevant and specific to the district.



## 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 boards associations, as well as in the activities of other educational groups. Each board member shall receive training in school finance and management developed in consultation with the Minnesota School Boards Association. [Minn. Stat 123B.09, Subd. 2.](#) Below is a full list of MSBA’s Learning to Lead Phase Workshops.

- [Learning to Lead – School Board Basics: Phase I Workshop](#)
- [Leadership Foundations – School Finance and Management: Phase II Workshop](#)
- [Building a High-Performance School Board Team: Phase III Workshop](#)
- [Representing Your Community Through Policy and Engagement: Phase IV Workshop](#)

**Other MSBA Professional Development Opportunities** – To learn more about these opportunities, see the [Workshops and Events](#) section of the MSBA website.

In District Workshops	Events
Mutual Expectations Workshop	Leadership Conference
School Board Self-Evaluation Workshop	Summer Seminar
Superintendent Search Workshop	Delegate Assembly
Superintendent Evaluation Workshop	Day at the Capitol
Regional Workshops	Advocacy Tour
Officers’ Workshop	Coffee and Conversation Series
Negotiations Seminars	Board Chair Chat
	Monthly Webinars

**MSBA Series of Publications** – New board members automatically receive the following publications to stay current on education related news.

- **eClippings** – Receive daily links to K-12 news from around the state.
- **Leader Newsletter** – Monthly updates regarding MSBA news and events, topical news items, administrative topics, and much more.
- **Journal Magazine** – Bimonthly magazine includes school features, exploration of leadership issues, in-depth stories on education trends, and a directory of vendors.

# Individual Board Membership

## Duties as an Individual Board Member

The position of board member carries with it a profound responsibility to uphold the highest ethical standards. A commitment to integrity, transparency, and accountability will not only enhance the effectiveness of educational policies but also strengthen the community's confidence in the board’s decision-making. Remember that your actions and decisions will help shape the future of our students, schools, and community. Let the Code of Ethics in District Policy 209 Code of Ethics guide you in navigating the complexities of governance with unwavering moral clarity and purposeful dedication.



### **Board Time Commitment**

The time required to complete your board responsibilities will most vary by time of year. It will depend on how many meetings are scheduled, which committees you serve on, what issues are going on in the district at the time, 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 may be more extensive. On average, however, you can anticipate spending about nine to twelve hours a month on board service.

### **Conflict of Interest**

As a board member, you are expected to uphold the highest standards of integrity by actively avoiding any conflicts of interest in your official capacity. This means refraining from any personal financial involvement in district transactions such as sales, leases, or contracts you oversee or participate in. If a potential conflict arises, you must fully disclose your interests and abstain from decision-making processes related to those interests. You will operate under stringent guidelines to ensure that any exceptions to this rule are handled transparently, with unanimous consent and clear documentation. This approach maintains the community's trust and ensures all decisions are made solely in the best interest of the district and its stakeholders. See Policy 210 – Conflict of Interest – School Board Members.

## Working as a Board Team

At the heart of educational excellence lies the steadfast commitment of the board, entrusted with duties that shape the very fabric of our district's future. Defined by statute, yet driven by a passion for progress, the board's responsibilities encompass a profound dedication to nurturing thriving learning environments and supporting the endeavors of our administration. Crucial to fulfilling these responsibilities is the collaborative spirit of board teamwork, where collective wisdom and shared vision pave the path toward transformative change. By fostering an environment of mutual respect and collaboration, the board can harness its collective strength to address challenges, capitalize on opportunities, and ultimately, advance the educational journey of every student in our district.



## 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 powers of a legislative character and other powers of a quasi-judicial character.
- The board shall superintend and manage the schools of the district; adopt rules for their organization, government, and instruction; prescribe textbooks and courses of study; and make and authorize contracts.
- The board shall have the general charge of the business of the district, its facilities and property, and of the interest of the schools.
- The board, among other duties, shall perform the following in accordance with 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 indebtedness 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 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 for 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 shall deem to be reasonably necessary or required for the governance of the schools.



## Board Governance Model

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. It outlines the board's role in setting expectations and parameters through policy adoption, budgeting, contracting, and focusing on student achievement for all. It also highlights the superintendent's responsibilities in providing leadership and supervision, thus ensuring policies and strategies set by the board are effectively implemented.

## Standards for Board Leadership

The board is responsible to the community to govern efficiently and lead effectively to provide students an equitable education that results in high achievement. To assist in this journey, see the [Standards for School Board Leadership](#) developed by the MSBA. This document outlines best practices for board members and provides the standards we should strive to meet as part of a high-performing board team.

## Attributes of High-Performing Board Teams

1. Everyone clearly understands the mission, goals, and role of the board; everyone knows who is, and who should be, doing what.
2. Board members are skilled in group leadership and/or 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 manner that is helpful. Respect is shown for varying team viewpoints.
5. Expectations for the group and its members are high. Goals are stretched.
6. The board is not dominated by an individual or sub-group; 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

School Board self-evaluations can be an invaluable tool for assessing and enhancing the effectiveness of our governing body. This process allows us to reflect on our collective performance, identifying strengths, challenges, and opportunities for improvement. Engaging in a self-evaluation enables us to gain insights into individual contributions and understand the dynamics and overall functioning of the board. It also fosters open communication, promotes accountability, and strengthens teamwork among board members. By participating in the process, we can gain insights that will empower us to make informed decisions, enhance our effectiveness in serving the community, and contribute to the continuous improvement of the board's performance and impact.



# Role of the Superintendent

The board employs a superintendent to lead and manage the district. The superintendent is an ex-officio, non-voting member of the board and the chief executive officer of the school system. The superintendent's duties and responsibilities are derived largely from three sources: statute, the employment contract, and the job description. Superintendents are responsible for the management of the schools, the administration of all board policies, and are directly accountable to the board. The superintendent must annually evaluate each principal assigned responsibility for supervising a school building in the district. Also, the superintendent may delegate responsibilities to other district personnel but shall continue to be accountable for actions taken under such delegation. [Minn. Stat. 123B.143.](#)

## Hiring a Superintendent

One of the most critical responsibilities of the board is the hiring of a superintendent. The selection of the superintendent is a decision that shapes the future of the district, influencing the quality of education, the effectiveness of school management, and the overall success of students. The importance of this decision cannot be overstated. The superintendent's vision and leadership directly impact educational outcomes and the district's ability to achieve its strategic goals. Therefore, it is imperative that the board conducts a thorough and meticulous search process, considering candidates' experience, leadership style, and alignment with the district's values and objectives. This decision requires careful deliberation and a commitment to finding a leader who will foster a positive educational environment, promote innovation, and address the diverse needs of the school community. In essence, the hiring of a superintendent is not just a routine administrative task but a defining moment that sets the course for the district's future.

## Tenets of an Effective Board-Superintendent Relationship

Understanding and fostering a productive relationship between the board and the superintendent is critical for the success of our educational institution. The [17 Tenets of an Effective Board-Superintendent Relationship](#) provides a comprehensive guide outlining key principles and best practices for maintaining a collaborative and effective partnership. This document highlights essential responsibilities and expectations for both the board members and the superintendent, promoting a clear understanding of each party's role in governance and administration. By adhering to these tenets, our board can ensure decisions are made efficiently, communication remains open and transparent, and the strategic goals of our district are met.

## Evaluating the Superintendent

Evaluation of a superintendent's performance is one of the board's most important responsibilities. The evaluation of the superintendent is an inherent managerial right of the board. Each board member should review the superintendent's employment contract to determine the evaluation-related provisions, if any, that may be included. Done correctly, an evaluation is a useful governance tool that helps drive school improvement. In fact, a high-quality evaluation process enhances positive school-superintendent relationships, improves communication, clarifies leadership roles, creates common understandings, and provides a mechanism for accountability and communication. The superintendent evaluation begins with goal setting in September, summative evaluation in February, and formative evaluation in August of each year.



# Board Communication Guide

## Communication Between Board Members

Adhering to guidelines for effective and lawful communication with your fellow board members is crucial. While open and collaborative communication is vital for the board's success, remember that discussions outside of 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 official business is discussed, must be conducted in public and notice must be provided to ensure transparency. (See exceptions in the Closed Meeting Chart on pages 25.) 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.

**Building Collaborative Relationships** – School governance is founded on the belief that a group of very different people representing various constituencies in their district can make better decisions than any one person alone. That diversity is the board's strength. It's best to be open-minded about the opinions of your fellow board members. Your goal should not be to change them to your point of view, but rather to determine the best solution to an issue by working together to try and accommodate all views. You want the **students to be the “winners”** — not one board member or another.

**Addressing Team Dysfunction** – Open communication is critical to the proper functioning of the board. If you feel the board is not functioning well, it may be appropriate to suggest a workshop where the board reviews its ground rules, board policies on board operations, and board/administrative relations that establish how the leadership team will function. If these ground rules and policies are not effective, then consider modifications to them. The board may want to hire a facilitator to assist with discussions to improve the board's working relations. MSBA can help with a custom board in-service tailored to the board's specific situation.

## Guidelines for interacting outside a board meeting – Policy 205 Open and Closed Meetings

- **Do Not Discuss Board Business.** Focus on topics such as general education trends, personal updates, or board training and development without steering into specifics of pending decisions or board business.
- **Be Cautious with Written Communication.** Exercise caution with emails, texts, and social media interactions among board members. Avoid group messages or email chains discussing board business that could be construed as a meeting.
- **Be Transparent with Your Intentions.** Always make the purpose of any gathering clear, ensuring it is social or educational in nature and not meant for making decisions or deliberations that should be reserved for official meetings.
- **Consider Public Perception.** When planning to meet outside of formal board meetings, consider how such gatherings might be perceived by the public. It's crucial to remember any appearance of conducting board business or decision-making outside of the designated public meetings could undermine community trust and confidence.



Situation	District Protocol
I have general questions about board governance and/or operation.	<i>Contact the board chair.</i>
I have a concern or questions regarding board governance.	<i>Contact the board chair.</i>
I have a concern or questions regarding district operations.	<i>Contact the superintendent and cc: the board chair.</i>

**Communication with the Superintendent**

You need to establish a productive working relationship with the superintendent. To do this, you need to communicate with that individual. If you have questions, it is better to call the superintendent and discuss them before the board meeting rather than surprise the superintendent at a public meeting. If the questions are concerns or relate to negative feelings from the community, superintendents appreciate knowing about them in advance of the board meeting so they can come prepared to address them. It is appropriate to call the superintendent, set up a meeting to discuss questions, or send an email for simple questions or requests. When contacting the superintendent, it is important for you to keep the scope of such contacts within reason, to permit adequate time to receive a response, and to generally remain cognizant of the superintendent’s other responsibilities and demands on their time.

**Disagreements with the Superintendent** – Always treat your fellow board members, the superintendent, and other administrators with respect. However, don’t be afraid to disagree on an issue. A discussion about an issue that reflects two or more views usually results in a better decision than if everyone agrees with the first solution offered. Be certain to debate the issue, not the person, and maintain decorum in debate with tact, tone, and respect.

Situation	District Protocol
I have general questions about the district.	<i>Ask board chair and they will help direct to the correct point of contact.</i>
What if I disagree with a report or presentation to the board from the superintendent or other staff member?	<i>Ask clarifying questions to the member after their presentation. Follow up after the meeting with the board chair and superintendent to continue dialogue for answers.</i>

**Communication with District Administrators and Staff**

You will likely come in contact with district employees, including administrators, teachers, and other staff members. While there’s nothing wrong with talking to district staff, keep in mind that complaints should follow the chain of communication. Additionally, understand individual board members do not have authority to direct the work of district staff members. Directing requests through the superintendent can assist with appropriate prioritization, identifying information that may be readily available, and determining when it may be appropriate to have the full board weigh in regarding certain requests and project ideas.

**Discussing Your Child with Staff** – This can be a tricky area. No matter what you say about “speaking as a parent, not a board member,” it may be difficult for some teachers to separate your role on the board from your role as a parent. Some board members have indicated their significant others frequently take the lead in speaking to their children’s teachers. Make sure you’re not using your position as a board member to secure special treatment for your child. If there are issues you wish to discuss with a teacher, you should follow the normal procedures for contacting your child’s teacher to discuss them. Keep in mind that you do not relinquish your parental rights now that you’re a board member.

### Communication with Constituents Including Staff, Students, Parents, and Community

Identify the person contacting you and ensure you have their contact information. Seek to understand the situation or interest but, generally, do not agree or commit to resolve it personally as that is not the role of individual board members. Here are some general expectations:

- Do not agree to confidentiality or commit to limit your options of notification.
- Do not get involved in staff employment or contractual issues.
- Do not attempt to work with a parent who is working on behalf of an organized group rather than on behalf of their own student.
- When applicable, redirect the person to the appropriate staff person or administrator to address the concern. If you do not know who that is, forward it to the board chair.
- Be alert to patterns of like concerns and notify the superintendent’s office and board chair of the possibility.
- If the concern raises governance or public relations questions, contact the board chair in addition to the superintendent.
- Avoid forming and communicating opinions about a board decision before the board has discussed it in a board meeting.

Situation	District Protocol
If I get a phone call, email, or stopped in public from a constituent with concerns regarding the district.	<i>Send the board chair and superintendent an email with the concerns. The best person to answer that question on the staff will be tasked to do it.</i>
If I get a phone call, email, or stopped in public from a constituent regarding the board’s decisions.	<i>Send to the board chair and superintendent. The board chair will respond/contact the constituent and cc: the other board members and superintendent.</i>
If I get an email that is addressed to the entire board with concerns from a constituent.	<i>Ensure the board chair is on the email. The board chair will respond on behalf of the board and cc: the other board members and superintendent.</i>
There is a situation that requires the district’s legal counsel to be contacted.	<i>Call the superintendent directly. The superintendent and board chair will notify the rest of the board with updates and resolutions.</i>

## Engaging with the Community

Be proactive. The board can engage key stakeholders by inviting and appointing them to participate in standing and ad hoc committees, advisory panels, focus groups, forums, and surveys to describe a vision for the district, set its goals, plan strategically, align resources with goals, and other actions offering them an opportunity to learn about public education and to influence governance decisions. Encourage all members of the community to visit their schools. Invite them to extracurricular activities, a grandparents' day, and other events. In public education, familiarity often breeds support.

Use a variety of means to engage community members, inform them about the district, and learn about their interests, priorities, and concerns. Print and electronic media, social media (be mindful of emerging trends for younger parents), the district's website, and face-to-face conversations all play important roles in a year-round district campaign to inform and to be informed.

While accentuating the positive — student successes and district progress — don't neglect the negative. Be the first to let the community know about clouds looming on the horizon, and what the board is doing to dispel them. The board should be ambassadors for the district by being open to listen and dialogue about the district. Be prepared to address negative comments and feedback in a positive, proactive manner.

In addition, consider the varying expectations of the district's constituents. The parents of seniors may have far different expectations than the parents of kindergartners, and elderly community members with no students in the district may want completely different types of communication.

## Communication with the Media

It's important to handle media interactions with care to maintain the veracity and unified voice of the board. Maintaining a unified voice is crucial as it ensures all board communications are consistent, clear, and reflect the collective decisions and strategic direction of the board. This unified approach helps to build trust and credibility with the community, stakeholders, and the media.

Situation	District Protocol
If I am approached by the media regarding a concern or board decision.	<i>Refer them to the board chair.</i>

## Communication on Social Media

Social media plays a significant role in board members' responsibilities. To use social media effectively while avoiding potential pitfalls, remember your posts should reflect well on your role and set a good example for students and the community. Be careful not to share personal, confidential, or legally protected information about students, employees, or board members. Opt for face-to-face or telephone conversations for private matters instead of using social media. Control your emotions and avoid posting in anger or frustration, as negative statements can have lasting consequences and may lead to legal issues. Always use polite language and refrain from abusive, profane, or offensive comments. Additionally, avoid posting on behalf of the district or sharing commercial messages linked to the district. Use social media primarily for listening, making announcements, and gathering feedback rather than conducting board business. Finally, ensure you comply with all relevant laws and district policies, including those related to acceptable use, harassment, discrimination, and privacy. Your online actions should always reflect the values and responsibilities of your position within the district.



Situation	District Protocol
I know about an upcoming district event that should be featured on social media.	<i>Send to the superintendent and board chair.</i>
I saw a post containing false or misleading information regarding the board or district.	<i>Send to the superintendent and board chair.</i>

**Using a District Email**

You should use a district email account for your board communications. While this creates another account to monitor, the extra effort is well worth it. As an elected official, your communications related to your office are presumed to be public data unless a provision of law makes part or all of the email private. Your emails may contain private personnel data ([Minn. Stat. 13.43](#)), private educational data ([Minn. Stat. 13.32](#)), correspondence with a private individual ([Minn. Stat. 13.601](#)), or protected medical information.

Members of the public may request access to public government data for any reason. Government entities must respond to these requests, and any work required to separate private data from public data, known as redaction, cannot be charged to the requester. The government entity must keep public data readily accessible, and redacting private data is its responsibility. Often, decisions about redaction need to be made by legal counsel, which adds to the expense.

If you use a personal or work email account, access to the public data may require you to turn over the personal or work device on which the emails are stored. If you use a district email address, the district’s computer system can be searched to respond to public data requests. As a result, you do not have to worry about your personal or work devices being unavailable or about your personal or work information being shared with others. Using a separate email account also separates your board work from personal or business correspondence. This reduces the number of emails that need to be searched in preparation for responding to a public data request, saving the district time and money.

Another reason this separation is helpful is in how you think about your emails related to board work. Remembering the presumed public status of what you write in emails to other board members, the superintendent, and other district personnel about board work can save you from explanations and embarrassment. Public data may end up on the local news or social media, so it is wise to keep this in mind as you compose emails related to board work.

A final consideration is the potential to violate the OML. If a two-way communication about board business occurs among a quorum of the board (or a quorum of a board committee), it results in an OML violation, and the emails create a record of the violation.

**Communicating with Board Members Via Email** – To ensure OML compliance, you are strongly discouraged from using email to communicate with other board members about issues within the board’s realm of authority, except for procedural elements like establishing meeting dates and locations. Generally, you should use email only for one-way communications to and from the board chair or superintendent to distribute information.

Situation	District Protocol
I have questions regarding an email I received from the board chair or superintendent.	<i>Respond only to the board chair or superintendent.</i>
Another board member emailed me regarding board business.	<i>Do not respond, have the discussion during the board meeting.</i>
I have important information that everyone on the board needs to know before the next board meeting.	<i>Send to the board chair and superintendent.</i>

## Board Meetings and Governance

Board meetings are pivotal gatherings that dictate the course of educational policies and decisions within a district. Governed by a structured framework, these meetings encompass various types, from regular sessions to emergency convenings, each serving distinct purposes and following legal mandates outlined in Minnesota statutes. Moreover, the operational norms, roles of board officers, and adherence to parliamentary procedures shape the conduct of these meetings, ensuring efficiency, transparency, and accountability. In this comprehensive overview, we delve into the intricacies of board meetings, covering everything from meeting types and legal obligations to procedural guidelines and public participation protocols.

**RESPECT**  
**HONESTY**  
**INTEGRITY**  
**LEADERSHIP**  
**ACCOUNTABILITY**  
**SERVICE**



# Meetings of the Board

## Types of 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 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 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 persons requesting notice) of the date, time, place, and purpose of the meeting. Board discussion and action must fall within the posted purpose(s) of the meeting. [Minn. Stat. 13D.04, Subd. 2.](#)

**Emergency Meeting** – The board may hold an emergency meeting called to deal with a situation that requires immediate board consideration and possible action, such as a response to a school fire, a school safety issue, etc. The board determines when an emergency meeting is needed. Good faith effort must be made to notify the news media that have requested notice in the same manner as notice is given to board members. If the situation allows for a three-day notice, hold a special meeting. [Minn. Stat. 13D.04, Subd. 3.](#)

**Work Session** – A meeting of the board with presenters to study and discuss in depth matters which will potentially come to the board or the board requires more information/understanding.

**Committee Meeting** – Policy and Finance committee meetings are still covered by the OML. Other meetings that include board members <https://www.revisor.mn.gov/statutes/cite/13D.01>

**Organizational Meeting** – The first meeting in January will be devoted to business required for the proper organization of the board. The agenda may include:

- Seating new members including administering the ceremonial oath of office
- Electing officers for chair, vice-chair (optional), clerk, and treasurer
- Setting the dates, time, and location(s) for regular board meetings
- Setting board member compensation
- Establishing standing committees and committee members
- Passing a [Resolution for Combined Polling Places](#)
- Determining time, place, and manner for public comments
- Designating district depositories
- Selecting the official newspaper and the district's legal counsel
- Establishing committees and negotiation teams



## Open Meeting Law (OML)

The Open Meeting Law ([Minn. Stat. Ch. 13D.](#)) is intended to preserve the rights of the public to observe actions and decisions of its representatives. To satisfy this, all meetings of the board will be open to the public for attendance, and a schedule of the board's regular meetings and working sessions will include times and locations and shall be kept on file at the district office. (See the Closed Meeting Law Chart link below for exceptions). Additionally, the board will ensure a schedule of meetings is posted on the district's website. The OML applies to all meetings of the public body and, in general, meetings of its committees and subcommittees. For the law to apply, a quorum (a majority of the members of the board) must be present. Although the responsibility to ensure meetings are properly noticed lies with the board, this operational activity is typically carried out by the staff member who functions as the clerk to the board.

## Closed Meetings

Minnesota's OML 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. Please review [Minn. Stat. 13D.05](#) before proceeding to close a meeting. For specific questions, consult with legal counsel.

*For more information regarding closed meetings, see [MSBA's Closed Meeting Law Chart](#).*

## Meetings Conducted by Interactive Technology

In the ever-evolving landscape of governance, technology has become an indispensable tool for facilitating communication and collaboration. Section 13D.02 of the Minnesota Statutes acknowledges this reality by outlining the conditions under which meetings governed by section 13D.01 can be conducted using interactive technology.

*For more information regarding remote meetings, see [Minn. Stat. 13D.02 Meetings Conducted by Interactive Technology](#).*

# Meeting Operations

## Attendance of Meetings

All board members are expected to attend all meetings. However, it is recognized scheduling conflicts will occur. When a conflict arises, contact the board chair and superintendent as early as possible.

## Location of Meetings

Meetings occur in the early childhood entrance foyer, door #1 at the high school unless changed.

## Addressing Others

During meetings address others as Director [Last Name] and the Board Chair as Chair [Last Name].



## **Presentations**

There are usually presentations at most meetings. The presenter will greet the board, the superintendent, and begin their briefing. Board members should wait until the end of the presentation to ask questions.

## **Voting**

Each elected member of the board will have one vote. A roll call vote will be taken when required by law or when requested by any board member. The clerk calls the roll, normally by starting to the left of the board chair and ending with the board chair.

## **Quorum of the Board**

In order for a board meeting to be official and before any action can be taken by the board, at least a quorum of board members must be present. In the absence of a quorum, the only official action that the board may take is to adjourn the meeting. The gathering of a quorum constitutes a meeting if “members discuss, decide, or receive information as a group on issues relating to the official business of the district.”

## **Parliamentary Procedure During Meetings**

Review policy 203 – Operation of the School Board and 203.1 – School Board Procedures; Rules of Order.

## **Presiding Officer**

The chair will preside over all board meetings. If the chair is unable to preside, the vice-chair (if one has been appointed), will perform the duties of the chair. Should both the chair and vice-chair be unable to preside, the clerk will perform the duties of the chair. In the unlikely event that the chair, vice-chair, and clerk are unable to preside, the treasurer will perform the duties of the chair.

## **Superintendent’s Role in Board Meetings**

The superintendent is a key person at all board meetings. The superintendent and chair commonly plan the meeting agenda together. The superintendent makes certain the meeting room is set up as required and all tools needed are available, such as audio or visual recording equipment, internet access, microphones, etc. Each item on the agenda is introduced by the chair; however, for discussion or action items, the superintendent or a designee is often asked to explain the issue. The superintendent’s recommendation should be solicited before a vote is taken.

## **Board Committees**

Committees may be established to address recurring needs of the board. Committees are in place to make the board’s work more efficient and effective. They serve in advisory capacities and bring recommendations to the full board for decision making. Board committees should meet as often as necessary to accomplish their work and should meet only when there is substantive work to be done. Standing committees are established for policy and finance during the organizational meeting with monthly meetings. Each of those committees is also considered an open meeting.



## Election of Board Officers

Minnesota law is silent on the method of electing officers, except that the election must be by open vote and not by any form of secret ballot. [Minn. Stat. 13D.01, Subd. 4.](#) Subsequently, the board may establish its own procedures, including procedures for nominating officers and voting procedures. The board will establish procedures in advance of the meeting so that everyone will know what to expect from the outset. The board must follow the procedures, but the procedures can be changed if the majority of the board members agree. Anyone can nominate another board member and can also nominate themselves. A nominated board member may decline the nomination for any reason. The chair will call for nominations 3 times for each position and then close nominations and bring it to a vote. If there is only one nomination, after nominations close the one nominee is elected by acclamation.

*For more information regarding officer elections, see [MSBA's First Monday in January Handbook](#).*

## Guide to Board Meeting Roles and Responsibilities

Effective management and clear understanding of roles are essential for the smooth operation of board meetings. The [Guide to Board Meeting Roles and Responsibilities](#) provides a detailed outline of the duties and expectations for board members, the chair, the superintendent, and administrative staff before, during, and after meetings. This comprehensive guide helps ensure all participants are well-prepared, meetings are conducted efficiently, and follow-up actions are clearly defined. It covers everything from agenda preparation and legal advice to maintaining a positive meeting atmosphere and accurate record-keeping.

## Data Privacy

It's essential to understand how data privacy relates to board meetings. When discussing district matters in board meetings, we encourage open dialogue. However, we need reasonable restrictions to ensure orderly proceedings and protect individuals' privacy and due process rights. These rights extend to both employees and students of the district. For employees, this includes the privacy of their personnel data. Similarly, students have privacy rights concerning their educational data. To uphold these privacy rights, we have procedures in place for handling agenda items and complaints.

**Associated Policy** – Review policy 406 – Public and Private Personnel Data and policy 515 – Protection and Privacy of Pupil Records.

## Public Comments to the Board

The board recognizes the value of participation by the public in deliberations and decisions on district matters. However, the board retains the right to determine whether and how public comment may occur. During open meetings, the public must fill out a request to address the board with the topic noted. The Chair will call each person forward to receive their input. This time is for public input only; not for question and answer or debate. Review policy 206 – Public Participation in School Board Meetings.



# Agendas and Minutes

## Agenda Procedures

The board will conduct business during meetings through an adopted agenda that advances board work and district goals. The agenda is set by the board chair in concert with the vice-chair and the superintendent. The agenda serves as a roadmap for the meeting, outlining topics such as reports, presentations, discussions, and decisions. It is expected all board members will read the agenda and any supporting documents prior to the meeting. Each board member has the right to request additions, amendments, or revisions to the agenda prior to its adoption, and the board will determine if those changes are to be made. Best practice is to notify the board chair of a wanted change before the meeting begins to prepare the possibly amended agenda. Additionally, the intent is to ensure there are at least two meetings on a topic before voting on it. One meeting provides information and questions are asked/answered, while the 2<sup>nd</sup> meeting adds to the information and a request to motion for a vote follows.

## Sample Agenda

1. **Call to Order**
2. **Pledge to Flag**
3. **Roll Call**
4. **Board Chair Comments**
5. **Approval of Agenda**
6. **Appreciation, Recognition and Presentations**
7. **Recognition of Citizens for Input Purposes**
8. **Reports/News**
9. **Consent Agenda Approval**
10. **Discussion/Information/Action Items**
11. **Upcoming Meeting Schedule**
12. **Adjournment**

## Consent Agenda

The superintendent, in consultation with the board chair, may place items on the consent agenda. A consent agenda is a part of the agenda that includes items typically approved together in one motion. These items may include meeting minutes, routine reports, personnel appointments, and other administrative matters. By grouping these items together, 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 to have it removed for individual consideration.

## Meeting Minutes

Minutes will be carefully recorded to include all actions of the board and all votes taken at a board meeting by the board's clerk or designee. Minutes do not include discussion or editorial comments. Superintendent evaluation updates read at the next meeting after the closed session are required to be included in the minutes.

