# ROYALTON BOARD OF EDUCATION

Regular Meeting Agenda
November 9, 2026
6:00 PM

1. **Call to Order**
2. **Pledge to Flag**
3. **Roll Call**
4. **Board Chair Comments**
   - 4.a. Swearing in of Isabelle Marvel-Student School Board Member
5. **Approval of Agenda**
6. **Appreciation, Recognition and Presentations**
   - 6.a. Recognize Retired Bus Drivers Tom Lippert and Curtis Gregory for helping as subs
   - 6.b. SRO Presentation-Chief McDonald
   - 6.c. Technology Director Presentation
7. **Recognition of Citizens for Input Purposes**
8. **Reports/News**
   - 8.a. Student School Board
   - 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.*
   - 9.c. Approval of Band/Choir Fundraiser
   - 9.d. Approval of Personnel Changes
   - 9.e. Approval of Final Policy Reading

     ***Description:*** *210: Conflict of Interest—School Board Members*
     *524: Internet, Technology, and Cell Phone Acceptable Use and Safety*
10. **Discussion/Information/Action Items**
    - 10.a. Canvass votes-2026 School Board Election
    - 10.b. Audit Presentation-Brady Martz
    - 10.c. Pay 27 Levy Discussion
    - 10.d. 2027-2028 Calendar Discussion
    - 10.e. Coaching contracts disussion/update
    - 10.f. Approval of Donations by Resolution

10.g.Policy Reading

10.g.1.First Policy Reading

***Description:*** *722: Public Data and Data Subject Requests*

11.**Upcoming Meeting Schedule**

***Description:***

| ***Meeting*** | ***Date/Time*** | ***Location*** |
|---|---|---|
| *Finance Committee* | *11/25 @ 12p* | *Virtual* |
| *Policy Committee* | *11/25 @ 2p* | *DO Conf Room* |
| *Regular Board Meeting* | *12/14@ 6p* | *MS/HS Media Center* |
| *Truth in Taxation* | *12/14@ 6p* | *MS/HS Media Center* |

12.**Adjournment**

# Regular Meeting

Monday, October 12, 2026 6:00 PM
High School Media Center, Enter Door #7, 120 South Hawthorn Street, Royalton, MN 56373

1. **Call to Order**
2. **Pledge to Flag**
3. **Roll Call**
4. **Board Chair Comments**
   4.a. Swearing in of Student School Board Members
   **Description:** Samantha Roering
   Aleah Bzdok
   Isabelle Marvel
5. **Approval of Agenda**
   **Action(s):**
   Approval of Agenda as Amended-add Retirement of Linda Brezinka as 9d. This motion, made by Tyra Baumann and seconded by Jon Andres, Passed.
   **Voting Detail:**

| | |
|---|---|
| Andres: | Yea |
| Baumann: | Yea |
| Boyd: | Yea |
| Hackett: | Yea |
| Hofstad: | Yea |
| Holm: | Yea |

   **Voting Summary:** Yea: 6, Nay: 0
6. **Appreciation, Recognition and Presentations**
7. **Recognition of Citizens for Input Purposes**
8. **Reports/News**
   8.a. Superintendent Report
   8.b. Business Manager Report
   8.c. Principal Report
   8.d. Athletic Director
   8.e. Transportation 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 Ellie Holm, Passed.
   **Voting Detail:**

| | |
|---|---|
| Andres: | Yea |
| Baumann: | Yea |
| Boyd: | Yea |
| Hackett: | Yea |
| Hofstad: | Yea |
| Holm: | 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. REM MOU Jr High Knowledge Bowl

9.d. Approval of Personnel Changes

9.e. Approval of Final Policy Reading

**Description:** 601: School District Curriculum and Instruction Goals
616: School District System Accountability
709: Student Transportation Safety

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

10.a. MSHSL Form A Resolution

**Action(s):**

Motion to approve MSHSL Form A Resolution. This motion, made by Tyra Baumann and seconded by Jon Andres, Passed.

**Voting Detail:**

| | |
|---|---|
| Andres: | Yea |
| Baumann: | Yea |
| Boyd: | Yea |
| Hackett: | Yea |
| Hofstad: | Yea |
| Holm: | Yea |

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

10.b. MSHSL Form B Resolution

**Action(s):**

Approval of MSHSL Form B Resolution. This motion, made by Ellie Holm and seconded by Tyra Baumann, Passed.

**Voting Detail:**

| | |
|---|---|
| Andres: | Yea |
| Baumann: | Yea |
| Boyd: | Yea |
| Hackett: | Yea |
| Hofstad: | Yea |
| Holm: | Yea |

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

10.c. Discussion on Hiring Process for Coaches and Annual Reviews

10.d. Dissolution Resolution for Girls Hockey Co-Op

**Action(s):**

Approve Dissolution Resolution for Girls Hockey Co-Op. This motion, made by Ellie Holm and seconded by Randy Hackett, Passed.

**Voting Detail:**

| | |
|---|---|
| Andres: | Yea |
| Baumann: | Yea |
| Boyd: | Yea |
| Hackett: | Yea |
| Hofstad: | Yea |
| Holm: | Yea |

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

10.e. Resolution for Girl's Hockey Co-Op

**Action(s):**

Approve Resolution for Girl's Hockey Co-Op. This motion, made by Lucas Boyd and seconded by Jon Andres, Passed.

**Voting Detail:**

Andres: Yea
Baumann: Yea
Boyd: Yea
Hackett: Yea
Hofstad: Yea
Holm: Yea

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

10.f. Approval of Donations by Resolution

**Action(s):**

Approval of Donations by Resolution. This motion, made by Ellie Holm and seconded by Jon Andres, Passed.

**Voting Detail:**

Andres: Yea
Baumann: Abstain (With Conflict)
Boyd: Yea
Hackett: Yea
Hofstad: Yea
Holm: Yea

**Voting Summary:** Yea: 5, Nay: 0, Abstain (With Conflict): 1

10.g. Policy Reading

10.g.1. First Policy Reading

**Description:** 210: Conflicts of Interest-School Board Members
722: Public Data and Data Subject Requests

10.g.2. Second Policy Reading

**Description:** 524: Internet, Technology, and Cell Phone Acceptable Use and Safety

11. **Upcoming Meeting Schedule**

**Description:**

| Meeting | Date/Time | Place |
|---|---|---|
| Safety/Wellness | 10/23-730am | ES Media Center |
| Finance | 10/28-12pm | Virtual |
| Policy | 10/28-2pm | DO Conference Room |

12. **Adjournment**

**Action(s):**

The meeting was adjourned at __7:06pm_____. This motion, made by Randy Hackett and seconded by Tyra Baumann, Passed.

**Voting Detail:**

Andres: Yea
Baumann: Yea
Boyd: Yea
Hackett: Yea
Hofstad: Yea
Holm: Yea

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

_____

Board Secretary

**Royalton Public Schools**
**District 0485-01**
**Royalton, MN**

**Financial Report**

**September 2026**

CREATIVE PLANNING®

# Royalton Public Schools
# Royalton, MN

## September 2026 Financial Report

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Supplemental Information – See Separate Document



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**Royalton Public Schools**
**Financial Report**
**Executive Summary**

**Summary of Key Financial Indicators**

**Average Daily Membership (ADM) Overview –**

| | |
|---|---|
| Original Budget | 901 |
| Actual (dated 10/12/26) | 925.3 |

The original budget projects a year end deficit of ($83,141). This would result in a projected cumulative fund balance of $3,218,427 at year end.

**Financial Statement Key Points**

- As of month-end, 25% of the year was complete.
- Revenues received at the end of the reporting period were 20.9% of the budgeted amount.
- Expenditures disbursed at the end of the reporting period were 17.8% of the budgeted amount.
- Cash Balance as of the reporting period is $4,207,105.
- Prior year state aid receivable is $400,330. This is the amount MDE owes the District related to FY26.

- The current year to date State Aid receivable 10% holdback amount is estimated to be $444,667 which will be paid out in FY28.
- Federal Aids receivable from last year has been fully paid to the school.
- Current year federal aids receivable balance of $11,776 represents grant expenditures which have yet to be submitted for reimbursement.
-Our current Accounts Payable balance is $191,781, which represents invoices received but not paid at the end of the reporting period.
- Salaries and benefits payable are being accrued as an estimated amount to date owed to staff for summer payments after June 30th.
-Technology Equipment is slightly overbudget due to teacher laptop purchases. This will be adjusted with revised budget.
- Food Service revenue is low due to timing of CLiCS reimbursements. We will start to see revenue next month.
- Debt Service interest payment (50% of budget) was made but levy revenue has not come in yet. Expect this to reverse when tax payments arrive.

**Supplemental Information (see separate attachments)**

A separate report is provided showing operations details along with the payment register, receipts posted and journal entry transactions recorded during the month.

Please contact Bridget Merrill-Myhre at *bridget.merrillmyhre@creativeplanning.com*
should you have questions related to the financial report.



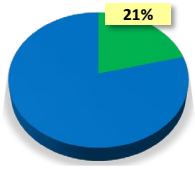
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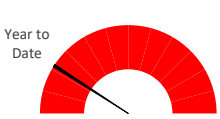
**Royalton Public Schools**
**Royalton, MN**
**Financial Statements Dashboard**
**As of September 30, 2026**

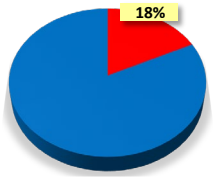
## Financial Summary - Budgeted Amounts and Year to Date Activity

| *Resources to Operate Programs (Revenues):* | | | | *Funds Used to Provide Programs and Services (Expenses):* | | | | *Excess / Deficit* |
|---|---|---|---|---|---|---|---|---|
| **Approved Budget** | $ | 15,791,273 | | **Approved Budget** | $ | 15,874,414 | | $ (83,141) |
| **Year to Date** | $ | 3,302,113 | 20.9% | **Year to Date** | $ | 2,817,920 | 17.8% | $ 484,193 |



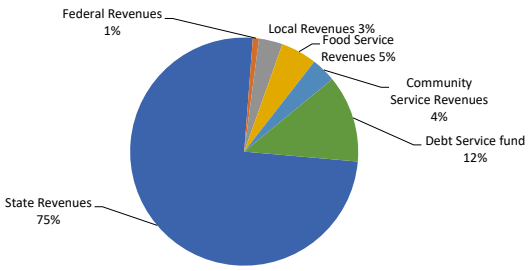



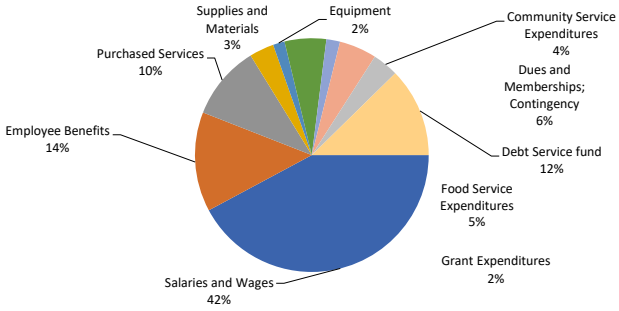




## Budgets for the Year

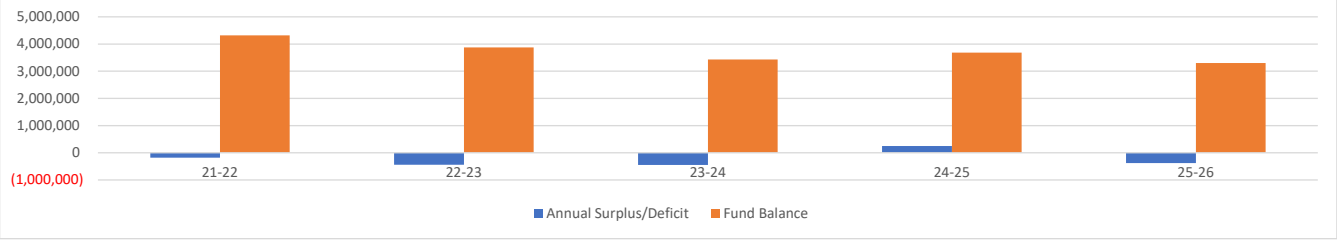
***Where funds will come from to operate the school:***



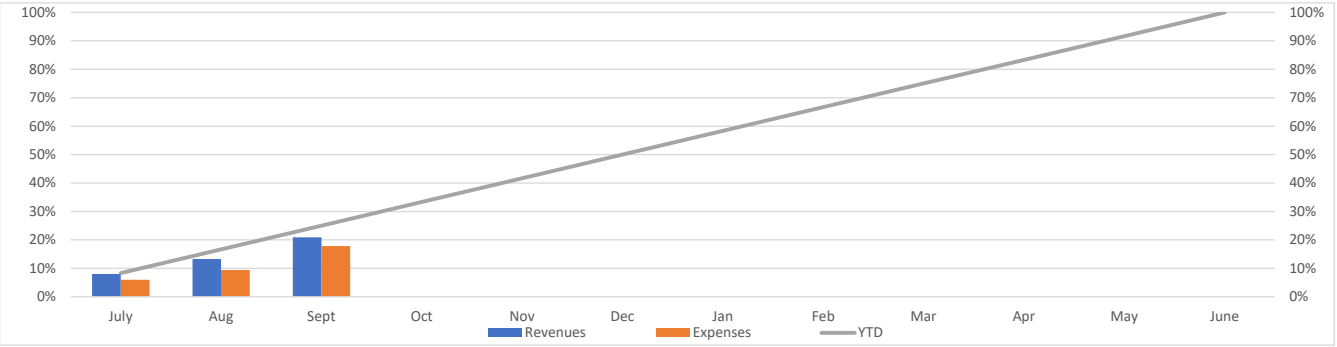

***How the money is budgeted to be spent:***




## Fund Balance History



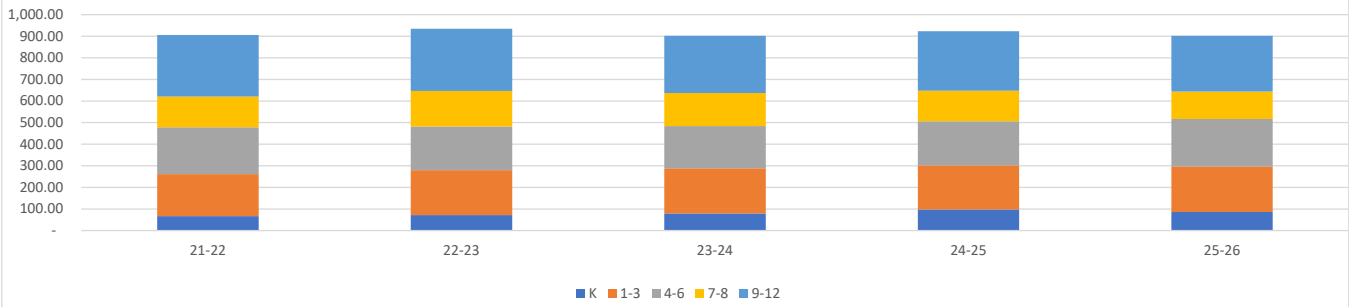

## Current Year Financial Trend




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**Royalton Public Schools**
**Royalton, MN**
**Financial Statements Dashboard**
**As of September 30, 2026**

**Enrollment History**






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**Royalton Public Schools**
**Royalton, MN**
**Balance Sheet**
**September 30, 2026**

| | Unaudited Balance June 30, 2026 | Balance at End of the Month |
|---|---|---|
| **Assets** | | |
| 101 Cash | $ 4,319,055 | $ 4,207,105 |
| 110 Property Tax Receivable | 1,401,801 | 1,401,801 |
| 115 Accounts receivable | 3,859 | 21,266 |
| 121 Due from MN Department of Education | 1,063,929 | 400,330 |
| Current year state holdback receivable | - | 444,667 |
| 122 Federal aids due | 69,080 | - |
| Current year federal aids receivable | - | 11,776 |
| 125 Due from Other Government Agencies | 1,091 | - |
| 130 Inventory | 5,549 | 5,549 |
| 131 Prepaid expenses and deposits | 134,030 | 30,733 |
| 139 Lease Receivable | - | 81,580 |
| Total all assets | $ 6,998,394 | $ 6,604,808 |
| **Liabilities and Fund Balance** | | |
| Current liabilities | | |
| 201 Salaries and wages payable | $ 463,651 | $ - |
| 206 Accounts payable | 208,367 | 191,781 |
| 215 Payroll deductions and contributions | 486,438 | (95,181) |
| Salaries & Benefits Summer Payable Accrual estimate | - | 102,496 |
| 230 Deferred lease revenue | - | 81,580 |
| 23x Deferred Prop Tax | 2,538,370 | 2,538,370 |
| Total liabilities | $ 3,696,826 | $ 2,819,046 |
| Fund balance | | |
| Fund balance July 1st | $ 3,301,568 | 3,301,568 |
| Net income to date | - | 484,193 |
| Total fund balance | 3,301,568 | 3,785,761 |
| Total liabilities and fund balance | $ 6,998,394 | $ 6,604,808 |



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**Royalton Public Schools**
**Royalton, MN**
**Statement of Revenue and Expenditures**
**September 30, 2026**

| | | | 25% |
|---|---|---|---|
| | Approved Budget | Year to Date Activity | % of Budget |
| K-12 | 900.84 | 925.28 | 102.7% |
| **Total All Funds** | | | |
| **Revenues** | | | |
| State Revenues | $ 11,815,618 | $ 2,751,595 | 23.3% |
| Federal Revenues | 137,414 | 11,776 | 8.6% |
| Local Revenues | 529,664 | 154,602 | 29.2% |
| Food Service Revenues | 805,758 | 4,139 | 0.5% |
| Community Service Revenues | 552,772 | 139,792 | 25.3% |
| Debt Service Revenues | 1,950,046 | 240,209 | 12.3% |
| **Total Revenues** | **$ 15,791,273** | **$ 3,302,113** | **20.9%** |
| | *15,791,273* | *3,302,113* | |
| **Expenditures** | | | |
| Salaries and Wages | $ 6,694,256 | $ 875,809 | 13.1% |
| Employee Benefits | 2,185,670 | 264,677 | 12.1% |
| Purchased Services | 1,632,848 | 487,831 | 29.9% |
| Supplies and Materials | 540,837 | 203,095 | 37.6% |
| Equipment | 254,809 | 197,810 | 77.6% |
| Dues and Memberships; Other Fees | 914,514 | 199,818 | 21.9% |
| Grant Expenditures | 299,902 | 26,018 | 8.7% |
| Food Service Expenditures | 822,341 | 78,625 | 9.6% |
| Community Service Expenditures | 569,771 | 127,039 | 22.3% |
| Debt Service Expenditures | 1,959,466 | 357,198 | 18.2% |
| **Total Expenditures** | **$ 15,874,414** | **$ 2,817,920** | **17.8%** |
| | *15,874,414* | *2,817,920* | |
| **Change in Fund Balance, All Funds** | **$ (83,141)** | **$ 484,193** | |
| Beginning Fund Balance | $ 3,301,568 | | |
| **Ending Fund Balance** | **$ 3,218,427** | | |
| Fund Balance % of Expenditures | 20.3% | | |



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**Royalton Public Schools**
**Royalton, MN**
**Statement of Revenue and Expenditures**
**September 30, 2026**

25%

| | Approved Budget | Year to Date Activity | % of Budget |
|---|---|---|---|
| **General Fund - 01** | | | |
| **Revenues** | | | |
| State revenues | | | |
| 211 General Education Aid | $ 8,535,810 | $ 1,991,356 | 23.3% |
| 201 Endowment Fund Apportionment | 69,445 | 36,205 | 52.1% |
| 312 Literacy Incentive Aid | 49,564 | - | 0.0% |
| 317 Long Term Facilities Maintenance Revenue | 129,546 | - | 0.0% |
| 360 Special Education & ADSIS Aid | 1,900,010 | 259,898 | 13.7% |
| 343 School Library Aid | 19,805 | - | 0.0% |
| 373 Student Support Personnel Aid | 80,000 | - | 0.0% |
| 369 Other State Aid (Hrly Unemployment) | 137,904 | - | 0.0% |
| 370 Other State Aids | 5,000 | - | 0.0% |
| 380 CTE | 1,416 | - | 0.0% |
| 001 Levy | 887,118 | 19,470 | 2.2% |
| Estimated State Holdback Amount | | 444,667 | N/A |
| **Total State Revenues** | **$ 11,815,618** | **$ 2,751,595** | **23.3%** |
| Federal Revenues | | | |
| 401 Title I | $ 83,414 | $ 11,033 | 13.2% |
| 619 and 620 Federal Special Ed | 50,000 | 218 | 0.4% |
| 628 Perkins | 4,000 | 525 | 13.1% |
| **Total Federal Revenues** | **$ 137,414** | **$ 11,776** | **8.6%** |
| Local Revenues | | | |
| 021 Tuition from MN Districts | $ 640 | $ - | 0.0% |
| 071 Medical Assistance | 7,278 | 5,638 | 77.5% |
| 092 Interest Earnings | 150,000 | 28,119 | 18.8% |
| 093 Rent | 500 | - | 0.0% |
| 096 Donations | 8,500 | 2,363 | 27.8% |
| 099 Other Revenues | 55,000 | 15,508 | 28.2% |
| E-Rate | 53,746 | 48,746 | 90.7% |
| Athletic Revenues PRG 292-298 | 78,000 | 28,094 | 36.0% |
| FD 08 Scholarship Revenues | 16,000 | 3,500 | 21.9% |
| FD 12 Student Activity Revenues | 160,000 | 22,634 | 14.2% |
| **Total Local Revenues** | **$ 529,664** | **$ 154,602** | **29.2%** |
| Total Revenues | $ 12,482,696 | $ 2,917,973 | 23.4% |



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**Royalton Public Schools**
**Royalton, MN**
**Statement of Revenue and Expenditures**
**September 30, 2026**

25%

| | Approved Budget | Year to Date Activity | % of Budget |
|---|---|---|---|
| **Expenditures** | | | |
| 100 Salaries and Wages | $ 5,538,478 | 689,052 | 12.4% |
| 200 Employee Benefits | 1,868,364 | 242,172 | 13.0% |
| Salary and Benefit Accrual (estimated) | | 87,770 | N/A |
| Total Salaries and Benefits | 7,406,842 | 1,018,994 | 13.8% |
| 305 Contracted Services | 540,842 | 76,830 | 14.2% |
| 320 Communications Services | 22,338 | 5,500 | 24.6% |
| 329 Postage | 5,100 | 1,042 | 20.4% |
| 330 Utilities | 337,222 | 63,111 | 18.7% |
| 335 Short Term Leases | 6,120 | 1,980 | 32.4% |
| 340 Property and Liability Insurance | 153,874 | 145,397 | 94.5% |
| 350 Repairs and Maintenance Costs | 127,602 | 79,428 | 62.3% |
| 366 Travel, Conferences, and Staff Training | 10,351 | 3,670 | 35.5% |
| 369 Field Trips inc. transportation | 3,800 | 1,180 | 31.0% |
| 810-401 Supplies - Maintenance | 117,300 | 36,508 | 31.1% |
| 401 Supplies - Non Instructional | 49,266 | 7,485 | 15.2% |
| 405 Non-Instructional Software and License Fees | 40,596 | 34,686 | 85.4% |
| 406 Instructional Software License Agreements | 71,100 | 57,184 | 80.4% |
| 430 Instructional Supplies | 113,150 | 32,833 | 29.0% |
| 440 Fuels | 80,000 | 9,333 | 11.7% |
| 460 Textbooks/Curriculum | 58,500 | 24,856 | 42.5% |
| 470 Library Materials | 1,000 | - | 0.0% |
| 530 Equipment Purchased | 60,000 | 18,339 | 30.6% |
| 555 Technology Equipment | 169,077 | 172,431 | 102.0% |
| 560 Technology Leases | 25,732 | 7,041 | 27.4% |
| 820 Dues and Memberships | 51,590 | 45,445 | 88.1% |
| FIN 316 Staff Development | 150,788 | 21,940 | 14.6% |
| FIN 343 School Library Aid | 19,805 | - | 0.0% |
| FIN 372 Third Party Billing | 825 | - | 0.0% |
| FIN 373 Student Support Expenditures | 80,000 | 3,888 | 4.9% |
| PRG 292-298 Athletic | 538,332 | 112,977 | 21.0% |
| PRG 422 ADSIS | 162,488 | 14,242 | 8.8% |
| **FIN 740 State Special Education Programs Expenditures** | | | |
| 100 Salaries and Wages | $ 1,155,778 | 84,261 | 7.3% |
| 200 Benefits | 317,306 | 22,505 | 7.1% |
| Salary and Benefit Accrual (estimated) | | 14,726 | N/A |
| Total Salaries and Benefits | 1,473,083 | 121,492 | 8.3% |
| 394 Contracted Services | 348,800 | 103,876 | 29.8% |
| 433 Supplies | 9,100 | 209 | 2.3% |
| 360 Special Ed/Homeless Transportation | 76,800 | 5,818 | 7.6% |
| FIN 401 Title I Expenditures | 83,414 | 11,033 | 13.2% |
| FIN 619 Federal Special Education Program | 50,000 | 218 | 0.4% |
| FIN 628 Perkins | 4,000 | 525 | 13.1% |
| Chargebacks | (56,521) | - | 0.0% |
| FD 08 Scholarships | 16,200 | - | 0.0% |
| FD 12 Student Activity Expenditures | 114,320 | 15,568 | 13.6% |
| Total Expenditures | $ 12,522,837 | $ 2,255,059 | 18.0% |



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**Royalton Public Schools**
**Royalton, MN**
**Statement of Revenue and Expenditures**
**September 30, 2026**

| | Approved Budget | Year to Date Activity | 25% % of Budget |
|---|---|---|---|
| **General Fund - 01 Summary** | | | |
| **Revenues** | | | |
| State Revenues | $ 11,815,618 | $ 2,751,595 | 23.3% |
| Federal Revenues | 137,414 | 11,776 | 8.6% |
| Local Revenues | 529,664 | 154,602 | 29.2% |
| Total Revenues | $ 12,482,696 | $ 2,917,973 | 23.4% |
| | *12,482,696* | *2,917,973* | |
| **Expenditures** | | | |
| Salaries & Benefits | $ 7,406,842 | $ 1,018,994 | 13.8% |
| Purchased Services | 1,207,248 | 378,138 | 31.3% |
| Supplies and Materials | 531,737 | 202,886 | 38.2% |
| Equipment | 254,809 | 197,810 | 77.6% |
| Dues and Memberships; Other Fees | 914,514 | 199,818 | 21.9% |
| Grant Expenditures | 2,207,686 | 257,413 | 11.7% |
| Total Expenditures | $ 12,522,837 | $ 2,255,059 | 18.0% |
| | *12,522,837* | *2,255,059* | |
| Net effect of Operations, General Fund | $ (40,140) | $ 662,915 | |
| Change in Fund Balance, General Fund | $ (40,140) | $ 662,915 | |
| Beginning Fund Balance | $ 2,351,548 | | |
| Ending Fund Balance | $ 2,311,407 | | |
| **Fund Balance % of Expenditures** | 18% | | |
| **Food Services Fund - 02** | | | |
| **Revenues** | | | |
| State Revenues | $ 453,798 | $ - | 0.0% |
| Federal Revenues | 273,870 | - | 0.0% |
| Commodities | 49,632 | - | 0.0% |
| Sale of Lunches and Other Local Revenues | 28,458 | 4,139 | 14.6% |
| Total Revenues | $ 805,758 | $ 4,139 | 0.5% |
| **Expenditures** | | | |
| 100.200 Salaries & Benefits | $ 363,078 | $ 32,367 | 8.9% |
| 300 Purchased Services | 11,000 | 261 | 2.4% |
| 400 Food, Milk, and supplies | 335,070 | 45,648 | 13.6% |
| 491 Commodities | 49,632 | - | 0.0% |
| 530 Equipment | 5,000 | - | 0.0% |
| 820 Dues & Membership | 2,040 | 350 | 17.2% |
| 895 Chargeback | 56,521 | - | 0.0% |
| Total Expenditures | $ 822,341 | $ 78,625 | 9.6% |
| Net effect of Operations, Food Service | $ (16,583) | $ (74,486) | |
| Change in Fund Balance, Food Service Fund | $ (16,583) | $ (74,486) | |
| Beginning Fund Balance | $ 119,202 | | |
| Ending Fund Balance | $ 102,619 | | |



This financial report is prepared in a modified format in that they exclude footnotes and required supplementary information in order to be considered a full set of financial statements. The excluded portions will be included in the School's fiscal year end financial statements. Creative Planning is not a licensed CPA firm and no CPA provides any assurance on this financial report.

**Royalton Public Schools**
**Royalton, MN**
**Statement of Revenue and Expenditures**
**September 30, 2026**

| | Approved Budget | Year to Date Activity | 25% % of Budget |
|---|---|---|---|
| **Community Service Fund - 04** | | | |
| **Revenues** | | | |
| Levy | $ 32,846 | $ (548) | -1.7% |
| State Aids | 108,895 | 35,619 | 32.7% |
| Tuition From Patrons | 411,031 | 104,721 | 25.5% |
| Total Revenues | $ 552,772 | $ 139,792 | 25.3% |
| **Expenditures** | | | |
| Salaries & Benefits | $ 522,946 | 88,565 | 16.9% |
| Purchased Services | 8,540 | 16,250 | 190.3% |
| Supplies | 37,500 | 22,224 | 59.3% |
| Dues and Memberships | 785 | - | 0.0% |
| Total Expenditures | $ 569,771 | $ 127,039 | 22.3% |
| Net effect of Operations, Fund 4 | $ (16,998) | $ 12,752 | |
| Change in Fund Balance, Fund 4 | $ (16,998) | $ 12,752 | |
| Beginning Fund Balance | $ 416,267 | $ - | |
| Ending Fund Balance | $ 399,268 | $ - | |
| **Debt Service Fund - 07** | | | |
| **Revenues** | | | |
| Levy | $ 1,460,018 | 10,915 | 0.8% |
| State Aids | 490,028 | 229,295 | 46.8% |
| Total Revenues | $ 1,950,046 | $ 240,209 | 12.3% |
| **Expenditures** | | | |
| 710 Bond Principal | $ 1,245,000 | $ - | 0.0% |
| 720 Bond Interest | 713,445 | 356,723 | 50.0% |
| 790 Other Debt Service Exp | 1,021 | 475 | 46.5% |
| Total Expenditures | $ 1,959,466 | $ 357,198 | 18.2% |
| Net effect of Operations, Debt Service Fund | $ (9,420) | $ (116,988) | |
| Transfer in from General Fund | $ - | | |
| Change in Fund Balance, Debt Service Fund | $ (9,420) | $ (116,988) | |
| Beginning Fund Balance | $ 414,558 | $ - | |
| Ending Fund Balance | $ 405,138 | $ - | |



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# MARSS DISTRICT ADM SERVED REPORT

Royalton Public School District (0485-01)
ALL SCHOOLS (000)

USING FALL DATA
SCHOOL YEAR 2026-2027
Report from ED-FI

Edited: 10/12/2026 4:33:45 PM
Printed: 10/12/2026 4:34:12 PM

This report represents data at a preliminary stage and will differ from the state's final verification report.*

| | | | | | |Nonresidents| | | |Shared Time| | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R |
| Grade | Pupil Unit Weight | Inst Days | Length of Day | Residents | Enrollment Options | Tuition | Ineleigible | Tribal Contract/ Grant | Aid | Tuition | Private Contract | Non-Public/ Non-MN | Total Served | Adjusted E+F | % ATT | Count of Students in Column N | Extended ADM |
| EC | 1.00 | | | 3.10 | 1.86 | | | | | | | | 4.96 | 4.96 | 86.90 | 14 | |
| KG | 1.00 | | | 28.00 | 33.00 | | | | | | | | 61.00 | 61.00 | 99.20 | 61 | |
| 01 | 1.00 | | | 43.00 | 29.00 | | | | .02 | | | | 72.02 | 72.00 | 99.50 | 73 | |
| 02 | 1.00 | | | 39.88 | 39.00 | | | | | | | | 78.88 | 78.88 | 99.60 | 79 | |
| 03 | 1.00 | | | 46.98 | 22.00 | | | | | | | | 68.98 | 68.98 | 99.50 | 69 | |
| 04 | 1.00 | | | 36.88 | 36.00 | | | | | | | | 72.88 | 72.88 | 99.20 | 73 | |
| 05 | 1.00 | | | 39.00 | 32.00 | | | | | | | | 71.00 | 71.00 | 99.40 | 71 | |
| 06 | 1.00 | | | 70.05 | 4.00 | | | | .45 | | | | 74.50 | 74.05 | 99.30 | 75 | |
| 07 | 1.20 | | | 63.67 | 15.00 | | | | | | | | 78.67 | 78.67 | 99.20 | 79 | |
| 08 | 1.20 | | | 32.00 | 31.02 | | | | .33 | | | | 63.35 | 63.02 | 99.20 | 64 | |
| 09 | 1.20 | | | 64.00 | 1.00 | | | | | | | | 65.00 | 65.00 | 99.20 | 65 | |
| 10 | 1.20 | | | 37.42 | 36.99 | | | | | | | | 74.41 | 74.41 | 99.00 | 76 | |
| 11 | 1.20 | | | 45.63 | 33.00 | | | | .75 | | | | 79.38 | 78.63 | 99.10 | 80 | |
| 12 | 1.20 | | | 44.93 | 16.87 | | | | | | | | 61.80 | 61.80 | 98.90 | 62 | |
| EC | | | | 3.10 | 1.86 | | | | | | | | 4.96 | 4.96 | 86.90 | | |
| KG | | | | 28.00 | 33.00 | | | | | | | | 61.00 | 61.00 | 99.20 | | |
| 01-03 | | | | 129.86 | 90.00 | | | | .02 | | | | 219.88 | 219.86 | 99.50 | | |
| 04-06 | | | | 145.93 | 72.00 | | | | .45 | | | | 218.38 | 217.93 | 99.30 | | |
| 07-08 | | | | 95.67 | 46.02 | | | | .33 | | | | 142.02 | 141.69 | 99.20 | | |
| 09-12 | | | | 191.98 | 87.86 | | | | .75 | | | | 280.59 | 279.84 | 99.00 | | |
| TOTAL ADM | | | | 594.54 | 330.74 | | | | 1.55 | | | | 926.83 | 925.28 | 99.20 | | |
| TOTAL WADM | | | | 652.07 | 357.52 | | | | 1.77 | | | | 1011.35 | 1009.59 | 108.20 | | |

MARSS records with local errors are excluded from this report and records with either local or statewide errors will be excluded from reports produced by the state.
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# MARSS DISTRICT ADM SERVED REPORT

Royalton Public School District (0485-01)
Royalton Elementary (010)

USING FALL DATA
SCHOOL YEAR 2026-2027
Report from ED-FI

Edited: 10/12/2026 4:33:45 PM
Printed: 10/12/2026 4:34:12 PM

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| | | | | | |Nonresidents| | | |Shared Time| | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R |
| Grade | Pupil Unit Weight | Inst Days | Length of Day | Residents | Enrollment Options | Tuition | Ineleigible | Tribal Contract/ Grant | Aid | Tuition | Private Contract | Non-Public/ Non-MN | Total Served | Adjusted E+F | % ATT | Count of Students in Column N | Extended ADM |
| KA | 1.00 | 169 | 385 | 28.00 | 33.00 | | | | | | | | 61.00 | 61.00 | 99.20 | 61 | |
| 01 | 1.00 | 169 | 385 | 43.00 | 29.00 | | | | .02 | | | | 72.02 | 72.00 | 99.50 | 73 | |
| 02 | 1.00 | 169 | 385 | 39.88 | 39.00 | | | | | | | | 78.88 | 78.88 | 99.60 | 79 | |
| 03 | 1.00 | 169 | 385 | 46.98 | 22.00 | | | | | | | | 68.98 | 68.98 | 99.50 | 69 | |
| 04 | 1.00 | 169 | 385 | 36.88 | 36.00 | | | | | | | | 72.88 | 72.88 | 99.20 | 73 | |
| 05 | 1.00 | 169 | 385 | 39.00 | 32.00 | | | | | | | | 71.00 | 71.00 | 99.40 | 71 | |
| KG | | | | 28.00 | 33.00 | | | | | | | | 61.00 | 61.00 | 99.20 | | |
| 01-03 | | | | 129.86 | 90.00 | | | | .02 | | | | 219.88 | 219.86 | 99.50 | | |
| 04-06 | | | | 75.88 | 68.00 | | | | | | | | 143.88 | 143.88 | 99.30 | | |
| TOTAL ADM | | | | 233.74 | 191.00 | | | | .02 | | | | 424.76 | 424.74 | 99.40 | | |
| TOTAL WADM | | | | 233.74 | 191.00 | | | | .02 | | | | 424.76 | 424.74 | 99.40 | | |

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# MARSS DISTRICT ADM SERVED REPORT

Royalton Public School District (0485-01)
Royalton High School (020)

USING FALL DATA
SCHOOL YEAR 2026-2027
Report from ED-FI

Edited: 10/12/2026 4:33:45 PM
Printed: 10/12/2026 4:34:12 PM

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| | | | | | |Nonresidents| | | |Shared Time| | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R |
| Grade | Pupil Unit Weight | Inst Days | Length of Day | Residents | Enrollment Options | Tuition | Ineleigible | Tribal Contract/ Grant | Aid | Tuition | Private Contract | Non-Public/ Non-MN | Total Served | Adjusted E+F | % ATT | Count of Students in Column N | Extended ADM |
| 09 | 1.20 | 169 | 369 | 64.00 | 1.00 | | | | | | | | 65.00 | 65.00 | 99.20 | 65 | |
| 10 | 1.20 | 169 | 369 | 37.42 | 36.99 | | | | | | | | 74.41 | 74.41 | 99.00 | 76 | |
| 11 | 1.20 | 169 | 369 | 45.63 | 33.00 | | | | .75 | | | | 79.38 | 78.63 | 99.10 | 80 | |
| 12 | 1.20 | 169 | 369 | 44.93 | 16.87 | | | | | | | | 61.80 | 61.80 | 98.90 | 62 | |
| 09-12 | | | | 191.98 | 87.86 | | | | .75 | | | | 280.59 | 279.84 | 99.00 | | |
| TOTAL ADM | | | | 191.98 | 87.86 | | | | .75 | | | | 280.59 | 279.84 | 99.00 | | |
| TOTAL WADM | | | | 230.38 | 105.43 | | | | .90 | | | | 336.71 | 335.81 | 118.80 | | |

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# MARSS DISTRICT ADM SERVED REPORT

Royalton Public School District (0485-01)
Royalton Middle School (050)

USING FALL DATA
SCHOOL YEAR 2026-2027
Report from ED-FI

Edited: 10/12/2026 4:33:45 PM
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| | | | | | |Nonresidents| | | |Shared Time| | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R |
| Grade | Pupil Unit Weight | Inst Days | Length of Day | Residents | Enrollment Options | Tuition | Ineleigible | Tribal Contract/ Grant | Aid | Tuition | Private Contract | Non-Public/ Non-MN | Total Served | Adjusted E+F | % ATT | Count of Students in Column N | Extended ADM |
| 06 | 1.00 | 170 | 369 | 70.05 | 4.00 | | | | .45 | | | | 74.50 | 74.05 | 99.30 | 75 | |
| 07 | 1.20 | 170 | 369 | 63.67 | 15.00 | | | | | | | | 78.67 | 78.67 | 99.20 | 79 | |
| 08 | 1.20 | 170 | 369 | 32.00 | 31.02 | | | | .33 | | | | 63.35 | 63.02 | 99.20 | 64 | |
| 04-06 | | | | 70.05 | 4.00 | | | | .45 | | | | 74.50 | 74.05 | 99.30 | | |
| 07-08 | | | | 95.67 | 46.02 | | | | .33 | | | | 142.02 | 141.69 | 99.20 | | |
| TOTAL ADM | | | | 165.72 | 50.02 | | | | .78 | | | | 216.52 | 215.74 | 99.20 | | |
| TOTAL WADM | | | | 184.85 | 59.22 | | | | .85 | | | | 244.92 | 244.08 | 112.30 | | |

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# MARSS DISTRICT ADM SERVED REPORT

Royalton Public School District (0485-01)
Royalton Public Schools Early Child (080)

USING FALL DATA
SCHOOL YEAR 2026-2027
Report from ED-FI

Edited: 10/12/2026 4:33:45 PM
Printed: 10/12/2026 4:34:12 PM

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| | | | | | |Nonresidents| | | |Shared Time| | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R |
| Grade | Pupil Unit Weight | Inst Days | Length of Day | Residents | Enrollment Options | Tuition | Ineleigible | Tribal Contract/ Grant | Aid | Tuition | Private Contract | Non-Public/ Non-MN | Total Served | Adjusted E+F | % ATT | Count of Students in Column N | Extended ADM |
| EC | 1.00 | 157 | 360 | 3.10 | 1.86 | | | | | | | | 4.96 | 4.96 | 86.90 | 14 | |
| EC | | | | 3.10 | 1.86 | | | | | | | | 4.96 | 4.96 | 86.90 | | |
| TOTAL ADM | | | | 3.10 | 1.86 | | | | | | | | 4.96 | 4.96 | 86.90 | | |
| TOTAL WADM | | | | 3.10 | 1.86 | | | | | | | | 4.96 | 4.96 | 86.90 | | |

MARSS records with local errors are excluded from this report and records with either local or statewide errors will be excluded from reports produced by the state.
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# Royalton Public Schools
# District 0485-01
# Royalton, MN

## Supplemental Information

## September 2026

CREATIVE PLANNING

# Royalton Public Schools
## Receipt Listing Report with Detail by Deposit



| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11773 | 0485 | PCB | | | | | | | | | | | | | | |
| Class Dues | | | 31304 | Credit | A | 09/01/26 | | Wire | 1 | Class of 2032 | | | | | | |
| | | | | | | 0485 R 12 020 298 032 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 40.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $40.00 | $0.00 |
| Class Dues | | | 31305 | Credit | A | 09/01/26 | | Wire | 1 | Class of 2031 | | | | | | |
| | | | | | | 0485 R 12 020 298 031 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31306 | Credit | A | 09/01/26 | | Wire | 1 | CLASS OF 2030 | | | | | | |
| | | | | | | 0485 R 12 020 298 040 301 060 | | | | Class of 2030 | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31307 | Credit | A | 09/01/26 | | Wire | 1 | Class of 2029 | | | | | | |
| | | | | | | 0485 R 12 020 298 094 301 060 | | | | Admission/Stud Acts CLASS | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| Class Dues | | | 31308 | Credit | A | 09/01/26 | | Wire | 1 | CLASS OF 2028 | | | | | | |
| | | | | | | 0485 R 12 020 298 028 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| ES Tech Fee & HS Tech Fee Cre | | | 31309 | Credit | A | 09/01/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 50.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $50.00 | $0.00 |
| Lunch | | | 31310 | Credit | A | 09/01/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 80.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $80.00 | $0.00 |
| HS Cross Country | | | 31311 | Credit | A | 09/01/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| Milk | | | 31312 | Credit | A | 09/01/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 140.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $140.00 | $0.00 |
| MS Robotics | | | 31313 | Credit | A | 09/01/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 55.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $55.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11773 | 0485 | PCB | | | | | | | | | | | | | | |
| MS Tech Ins Fee | | | 31314 | Credit | A | 09/01/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| MS VB Fee & HS VB Refund | | | 31315 | Credit | A | 09/01/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 35.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $35.00 | $0.00 |
| Class Dues 2025 | | | 31316 | Credit | A | 09/01/26 | | Check | 1 | CLASS OF 2027 | | | | | | |
| | | | | | | 0485 R 12 020 298 037 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| Class Dues 2026 | | | 31317 | Credit | A | 09/01/26 | | Wire | 1 | CLASS OF 2028 | | | | | | |
| | | | | | | 0485 R 12 020 298 028 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$690.00** | **$0.00** |
| 11774 | 0485 | PCB | | | | | | | | | | | | | | |
| Class Dues | | | 31318 | Credit | A | 09/02/26 | | Wire | 1 | Class of 2033 | | | | | | |
| | | | | | | 0485 R 12 020 298 029 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31319 | Credit | A | 09/02/26 | | Wire | 1 | Class of 2032 | | | | | | |
| | | | | | | 0485 R 12 020 298 032 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 40.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $40.00 | $0.00 |
| Class Dues | | | 31320 | Credit | A | 09/02/26 | | Wire | 1 | Class of 2031 | | | | | | |
| | | | | | | 0485 R 12 020 298 031 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31321 | Credit | A | 09/02/26 | | Wire | 1 | CLASS OF 2030 | | | | | | |
| | | | | | | 0485 R 12 020 298 040 301 060 | | | | Class of 2030 | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31322 | Credit | A | 09/02/26 | | Wire | 1 | Class of 2029 | | | | | | |
| | | | | | | 0485 R 12 020 298 094 301 060 | | | | Admission/Stud Acts CLASS | | | | | 50.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $50.00 | $0.00 |
| Class Dues | | | 31323 | Credit | A | 09/02/26 | | Wire | 1 | CLASS OF 2028 | | | | | | |
| | | | | | | 0485 R 12 020 298 028 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11774 | 0485 | PCB | | | | | | | | | | | | | | |
| Class Dues | | | 31324 | Credit | A | 09/02/26 | | Wire | 1 | CLASS OF 2027 | | | | | | |
| | | | | | | 0485 R 12 020 298 037 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 60.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $60.00 | $0.00 |
| Driver's Education | | | 31325 | Credit | A | 09/02/26 | | Wire | 1 | ROYALTON DRIVERS EDU | | | | | | |
| | | | | | | 0485 R 04 000 505 000 321 040 | | | | Tuition From Patrons | | | | | 120.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $120.00 | $0.00 |
| ES Tech Insurance Fee | | | 31326 | Credit | A | 09/02/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 100.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $100.00 | $0.00 |
| Lunch | | | 31327 | Credit | A | 09/02/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 325.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $325.00 | $0.00 |
| HS Robotics | | | 31328 | Credit | A | 09/02/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| HS Tech Ins Fees | | | 31329 | Credit | A | 09/02/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 37.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $37.00 | $0.00 |
| HS Track & Field | | | 31330 | Credit | A | 09/02/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| HS Volleyball | | | 31331 | Credit | A | 09/02/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| Milk | | | 31332 | Credit | A | 09/02/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 180.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $180.00 | $0.00 |
| MS Cross Country | | | 31333 | Credit | A | 09/02/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 55.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $55.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11774 | 0485 | PCB | | | | | | | | | | | | | | |
| MS Knowledge Bowl | | | 31334 | Credit | A | 09/02/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 55.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $55.00 | $0.00 |
| MS Robotics | | | 31335 | Credit | A | 09/02/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 55.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $55.00 | $0.00 |
| MS Tech Ins Fee | | | 31336 | Credit | A | 09/02/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 62.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $62.00 | $0.00 |
| MS Volleyball | | | 31337 | Credit | A | 09/02/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 110.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $110.00 | $0.00 |
| 2026 MS Tech Repair | | | 31338 | Credit | A | 09/02/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 96.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $96.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$1,655.00** | **$0.00** |
| 11775 | 0485 | PCB | | | | | | | | | | | | | | |
| Class Dues | | | 31339 | Credit | A | 09/03/26 | | Wire | 1 | Class of 2032 | | | | | | |
| | | | | | | 0485 R 12 020 298 032 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31340 | Credit | A | 09/03/26 | | Wire | 1 | Class of 2031 | | | | | | |
| | | | | | | 0485 R 12 020 298 031 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31341 | Credit | A | 09/03/26 | | Wire | 1 | CLASS OF 2030 | | | | | | |
| | | | | | | 0485 R 12 020 298 040 301 060 | | | | Class of 2030 | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31342 | Credit | A | 09/03/26 | | Wire | 1 | CLASS OF 2028 | | | | | | |
| | | | | | | 0485 R 12 020 298 028 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| ES Tech Insurance Fee | | | 31343 | Credit | A | 09/03/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 12.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $12.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11775 0485 PCB | | | | | | | | | | | | | | | | |
| Lunch | | | 31344 | Credit | A | 09/03/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 125.55 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $125.55 | $0.00 |
| HS Fall Play | | | 31345 | Credit | A | 09/03/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| HS Tech Ins Fee | | | 31346 | Credit | A | 09/03/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 37.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $37.00 | $0.00 |
| Milk | | | 31347 | Credit | A | 09/03/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 40.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $40.00 | $0.00 |
| MS Tech Ins Fee | | | 31348 | Credit | A | 09/03/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 37.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $37.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$411.55** | **$0.00** |
| 11776 0485 PCB | | | | | | | | | | | | | | | | |
| Class Dues | | | 31349 | Credit | A | 09/04/26 | | Wire | 1 | Class of 2031 | | | | | | |
| | | | | | | 0485 R 12 020 298 031 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31350 | Credit | A | 09/04/26 | | Wire | 1 | Class of 2029 | | | | | | |
| | | | | | | 0485 R 12 020 298 094 301 060 | | | | Admission/Stud Acts CLASS | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| HS Tech Ins Fee | | | 31351 | Credit | A | 09/04/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| MS Tech Ins Fee | | | 31352 | Credit | A | 09/04/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$95.00** | **$0.00** |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11777 | 0485 | PCB | | | | | | | | | | | | | | |
| Class Dues | | | 31353 | Credit | A | 09/06/26 | | Wire | 1 | Class of 2032 | | | | | | |
| | | | | | | 0485 R 12 020 298 032 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| ES Tech Insurance Fee | | | 31354 | Credit | A | 09/06/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 50.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $50.00 | $0.00 |
| HS Cross Country | | | 31355 | Credit | A | 09/06/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$145.00** | **$0.00** |
| 11778 | 0485 | PCB | | | | | | | | | | | | | | |
| Class Dues | | | 31356 | Credit | A | 09/07/26 | | Wire | 1 | Class of 2032 | | | | | | |
| | | | | | | 0485 R 12 020 298 032 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| MS Boys Basketball | | | 31357 | Credit | A | 09/07/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 55.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $55.00 | $0.00 |
| MS Boys Golf | | | 31358 | Credit | A | 09/07/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 55.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $55.00 | $0.00 |
| MS Robotics | | | 31359 | Credit | A | 09/07/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 55.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $55.00 | $0.00 |
| MS Trap Shooting | | | 31360 | Credit | A | 09/07/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 40.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $40.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$225.00** | **$0.00** |
| 11784 | 0485 | PCB | | | | | | | | | | | | | | |
| Class Dues | | | 31367 | Credit | A | 09/08/26 | | Wire | 1 | Class of 2029 | | | | | | |
| | | | | | | 0485 R 12 020 298 094 301 060 | | | | Admission/Stud Acts CLASS | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11784 0485 PCB | | | | | | | | | | | | | | | | |
| Class Dues | | | 31368 | Credit | A | 09/08/26 | | Wire | 1 | CLASS OF 2028 | | | | | | |
| | | | | | | 0485 R 12 020 298 028 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| ES Tech Insurance Fee | | | 31369 | Credit | A | 09/08/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 125.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $125.00 | $0.00 |
| Lunch | | | 31370 | Credit | A | 09/08/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 52.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $52.00 | $0.00 |
| HS Tech Ins Fee | | | 31371 | Credit | A | 09/08/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| HS Trap Shooting | | | 31372 | Credit | A | 09/08/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| Milk | | | 31373 | Credit | A | 09/08/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 50.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $50.00 | $0.00 |
| 2026 HS Tech Fee | | | 31374 | Credit | A | 09/08/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$402.00** | **$0.00** |
| 11785 0485 PCB | | | | | | | | | | | | | | | | |
| Milk | | | 31375 | Credit | A | 09/03/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 40.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $40.00 | $0.00 |
| Little Royals Preschool Tuitio | | | 31376 | Credit | A | 09/03/26 | | Check | 1 | PRESCHOOL | | | | | | |
| | | | | | | 0485 R 04 000 582 000 344 040 | | | | School Readiness Tuition Fro | | | | | 2,556.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $2,556.00 | $0.00 |
| MAP A Bartell | | | 31377 | Credit | A | 09/03/26 | | Cash | 1 | COMMUNITY EDUCATION | | | | | | |
| | | | | | | 0485 R 04 000 570 000 321 040 | | | | Tuition From Patrons | | | | | 129.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $129.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11785 0485 PCB | | | | | | | | | | | | | | | | |
| Volleyball Admissions | | | 31378 | Credit | A | 09/03/26 | | Cash | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 296 058 000 060 | | | | GIRLS VOLLEYBALL Admis | | | | | 938.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $938.00 | $0.00 |
| Registration | | | 31379 | Credit | A | 09/03/26 | | Check | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 101.67 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $101.67 | $0.00 |
| Sports Fobs | | | 31380 | Credit | A | 09/03/26 | | Cash | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 099 | | | | MISC REV FROM LOCAL | | | | | 125.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $125.00 | $0.00 |
| Volleyball Entry Fee | | | 31381 | Credit | A | 09/03/26 | | Check | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 296 058 000 060 | | | | GIRLS VOLLEYBALL Admis | | | | | 350.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $350.00 | $0.00 |
| Lunch | | | 31382 | Credit | A | 09/03/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| HS Tech Fee | | | 31383 | Credit | A | 09/03/26 | | Check | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 12.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $12.00 | $0.00 |
| MS Football | | | 31384 | Credit | A | 09/03/26 | | Check | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 55.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $55.00 | $0.00 |
| Shared Golf Upsala | | | 31385 | Credit | A | 09/03/26 | | Check | 1 | UPSALA PUBLIC SCHOOI | | | | | | |
| | | | | | | 0485 R 01 020 294 103 000 021 | | | | Tuition & Reimb Fr Mn Dist | | | | | 1,253.55 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $1,253.55 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$5,580.22** | **$0.00** |
| 11788 0485 PCB | | | | | | | | | | | | | | | | |
| Class Dues | | | 31388 | Credit | A | 09/09/26 | | Wire | 1 | Class of 2031 | | | | | | |
| | | | | | | 0485 R 12 020 298 031 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31389 | Credit | A | 09/09/26 | | Wire | 1 | CLASS OF 2028 | | | | | | |
| | | | | | | 0485 R 12 020 298 028 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11788 | 0485 | PCB | | | | | | | | | | | | | | |
| Lunch | | | 31390 | Credit | A | 09/09/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 40.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $40.00 | $0.00 |
| HS Cross Country | | | 31391 | Credit | A | 09/09/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 37.50 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $37.50 | $0.00 |
| Milk | | | 31392 | Credit | A | 09/09/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 10.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $10.00 | $0.00 |
| MS Football | | | 31393 | Credit | A | 09/09/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 40.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $40.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$172.50** | **$0.00** |
| 11790 | 0485 | PCB | | | | | | | | | | | | | | |
| Class Dues | | | 31395 | Credit | A | 09/10/26 | | Wire | 1 | Class of 2033 | | | | | | |
| | | | | | | 0485 R 12 020 298 029 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31396 | Credit | A | 09/10/26 | | Wire | 1 | Class of 2032 | | | | | | |
| | | | | | | 0485 R 12 020 298 032 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31397 | Credit | A | 09/10/26 | | Wire | 1 | Class of 2031 | | | | | | |
| | | | | | | 0485 R 12 020 298 031 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31398 | Credit | A | 09/10/26 | | Wire | 1 | Class of 2029 | | | | | | |
| | | | | | | 0485 R 12 020 298 094 301 060 | | | | Admission/Stud Acts CLASS | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| Class Dues | | | 31399 | Credit | A | 09/10/26 | | Wire | 1 | CLASS OF 2028 | | | | | | |
| | | | | | | 0485 R 12 020 298 028 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| ES Tech Insurance Fee | | | 31400 | Credit | A | 09/10/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 12.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $12.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11790 0485 PCB | | | | | | | | | | | | | | | | |
| Lunch | | | 31401 | Credit | A | 09/10/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 50.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $50.00 | $0.00 |
| HS Tech Ins Fee | | | 31402 | Credit | A | 09/10/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 24.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $24.00 | $0.00 |
| Milk | | | 31403 | Credit | A | 09/10/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 40.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $40.00 | $0.00 |
| MS Baseball | | | 31404 | Credit | A | 09/10/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 41.25 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $41.25 | $0.00 |
| MS Fall Play | | | 31405 | Credit | A | 09/10/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 27.50 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $27.50 | $0.00 |
| MS Tech Ins Fee | | | 31406 | Credit | A | 09/10/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 36.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $36.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$340.75** | **$0.00** |
| 11791 0485 ACT | | | | | | | | | | | | | | | | |
| Volleyball Tournament Concessi | | | 31407 | Credit | A | 09/08/26 | | Cash | 1 | ROYALTON VOLLEYBALL | | | | | | |
| | | | | | | 0485 R 12 020 296 045 301 620 | | | | Sale of Goods/Stud Acts-SA | | | | | 766.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $766.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$766.00** | **$0.00** |
| 11792 0485 PCB | | | | | | | | | | | | | | | | |
| Milk | | | 31408 | Credit | A | 09/08/26 | | Cash | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 50.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $50.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11792 | 0485 | PCB | | | | | | | | | | | | | | |
| Volleyball Admission 09-01 | | | 31409 | Credit | A | 09/08/26 | | Cash | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 296 058 000 060 | | | | GIRLS VOLLEYBALL Admis | | | | | 787.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $787.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$837.00** | **$0.00** |
| 11793 | 0485 | PCB | | | | | | | | | | | | | | |
| Class Dues | | | 31410 | Credit | A | 09/11/26 | | Wire | 1 | CLASS OF 2028 | | | | | | |
| | | | | | | 0485 R 12 020 298 028 301 060 | | | | Admission/Stud Acts-SA Cla | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| Driver's Education | | | 31411 | Credit | A | 09/11/26 | | Wire | 1 | ROYALTON DRIVERS EDI | | | | | | |
| | | | | | | 0485 R 04 000 505 000 321 040 | | | | Tuition From Patrons | | | | | 60.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $60.00 | $0.00 |
| ES Tech Insurance Fee | | | 31412 | Credit | A | 09/11/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech In | | | | | 50.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $50.00 | $0.00 |
| HS Achery | | | 31413 | Credit | A | 09/11/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 50.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $50.00 | $0.00 |
| HS Boys Golf | | | 31414 | Credit | A | 09/11/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| HS Volleyball | | | 31415 | Credit | A | 09/11/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| Milk | | | 31416 | Credit | A | 09/11/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 30.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $30.00 | $0.00 |
| MS Achery | | | 31417 | Credit | A | 09/11/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 40.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $40.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11793 | 0485 | PCB | | | | | | | | | | | | | | |
| MS Trap Shooting | | | 31418 | Credit | A | 09/11/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 55.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $55.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$460.00** | **$0.00** |
| 11794 | 0485 | PCB | | | | | | | | | | | | | | |
| Milk | | | 31419 | Credit | A | 09/12/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 10.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $10.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$10.00** | **$0.00** |
| 11795 | 0485 | PCB | | | | | | | | | | | | | | |
| Class Dues | | | 31420 | Credit | A | 09/14/26 | | Wire | 1 | Class of 2033 | | | | | | |
| | | | | | | 0485 R 12 020 298 029 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31421 | Credit | A | 09/14/26 | | Wire | 1 | Class of 2032 | | | | | | |
| | | | | | | 0485 R 12 020 298 032 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 60.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $60.00 | $0.00 |
| Class Dues | | | 31422 | Credit | A | 09/14/26 | | Wire | 1 | Class of 2031 | | | | | | |
| | | | | | | 0485 R 12 020 298 031 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31423 | Credit | A | 09/14/26 | | Wire | 1 | Class of 2029 | | | | | | |
| | | | | | | 0485 R 12 020 298 094 301 060 | | | | Admission/Stud Acts CLASS | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| EES Tech Insurance Fee | | | 31424 | Credit | A | 09/14/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| HS Tech Ins Fee | | | 31425 | Credit | A | 09/14/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| Milk | | | 31426 | Credit | A | 09/14/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 10.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $10.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11795 0485 PCB | | | | | | | | | | | | | | | | |
| MS Robotics | | | 31427 | Credit | A | 09/14/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 41.25 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $41.25 | $0.00 |
| MS Tech Ins Fee | | | 31428 | Credit | A | 09/14/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| MS Volleyball | | | 31429 | Credit | A | 09/14/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 27.50 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $27.50 | $0.00 |
| Class Dues | | | 31430 | Credit | A | 09/14/26 | | Wire | 1 | Class of 2032 | | | | | | |
| | | | | | | 0485 R 12 020 298 032 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$298.75** | **$0.00** |
| 11796 0485 PCB | | | | | | | | | | | | | | | | |
| Driver's Education | | | 31431 | Credit | A | 09/15/26 | | Wire | 1 | ROYALTON DRIVERS EDI | | | | | | |
| | | | | | | 0485 R 04 000 505 000 321 040 | | | | Tuition From Patrons | | | | | 60.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $60.00 | $0.00 |
| Milk | | | 31432 | Credit | A | 09/15/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 10.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $10.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$70.00** | **$0.00** |
| 11797 0485 PCB | | | | | | | | | | | | | | | | |
| Class Dues | | | 31433 | Credit | A | 09/16/26 | | Wire | 1 | Class of 2029 | | | | | | |
| | | | | | | 0485 R 12 020 298 094 301 060 | | | | Admission/Stud Acts CLASS | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| Driver's Education | | | 31434 | Credit | A | 09/16/26 | | Wire | 1 | ROYALTON DRIVERS EDI | | | | | | |
| | | | | | | 0485 R 04 000 505 000 321 040 | | | | Tuition From Patrons | | | | | 60.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $60.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11797 | 0485 | PCB | | | | | | | | | | | | | | |
| Lunch | | | 31435 | Credit | A | 09/16/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$110.00** | **$0.00** |
| 11798 | 0485 | PCB | | | | | | | | | | | | | | |
| ES Tech Insurance Fee | | | 31436 | Credit | A | 09/17/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 24.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $24.00 | $0.00 |
| Milk | | | 31437 | Credit | A | 09/17/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| MS Fall Play | | | 31438 | Credit | A | 09/17/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 55.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $55.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$99.00** | **$0.00** |
| 11799 | 0485 | PCB | | | | | | | | | | | | | | |
| Driver's Education | | | 31439 | Credit | A | 09/18/26 | | Wire | 1 | ROYALTON DRIVERS EDI | | | | | | |
| | | | | | | 0485 R 04 000 505 000 321 040 | | | | Tuition From Patrons | | | | | 120.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $120.00 | $0.00 |
| HS Cross Country | | | 31440 | Credit | A | 09/18/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 56.25 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $56.25 | $0.00 |
| HS Robotics | | | 31441 | Credit | A | 09/18/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| HS Tech ins Fee | | | 31442 | Credit | A | 09/18/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$276.25** | **$0.00** |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11800 0485 PCB | | | | | | | | | | | | | | | | |
| Class Dues | | | 31443 | Credit | A | 09/20/26 | | Wire | 1 | CLASS OF 2028 | | | | | | |
| | | | | | | 0485 R 12 020 298 028 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| Lunch | | | 31444 | Credit | A | 09/20/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 50.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $50.00 | $0.00 |
| HS Fall Play | | | 31445 | Credit | A | 09/20/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| HS Musical | | | 31446 | Credit | A | 09/20/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| HS One Act Play | | | 31447 | Credit | A | 09/20/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 50.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $50.00 | $0.00 |
| HS Tech Ins Fee | | | 31448 | Credit | A | 09/20/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$300.00** | **$0.00** |
| 11801 0485 PCB | | | | | | | | | | | | | | | | |
| Class Dues | | | 31449 | Credit | A | 09/21/26 | | Wire | 1 | CLASS OF 2027 | | | | | | |
| | | | | | | 0485 R 12 020 298 037 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 30.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $30.00 | $0.00 |
| Lunch | | | 31450 | Credit | A | 09/21/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 5.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $5.00 | $0.00 |
| HS Tech Ins Fee | | | 31451 | Credit | A | 09/21/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$60.00** | **$0.00** |

| Deposit | Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11802 | 0485 | PCB | | | | | | | | | | | | | | | |
| Lunch | | | | 31452 | Credit | A | 09/22/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 6.00 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $6.00 | $0.00 |
| Milk | | | | 31453 | Credit | A | 09/22/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 30.00 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $30.00 | $0.00 |
| | | | | | | | | | | | | | | | **Deposit Total:** | **$36.00** | **$0.00** |
| 11803 | 0485 | PCB | | | | | | | | | | | | | | | |
| Milk | | | | 31454 | Credit | A | 09/10/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 10.00 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $10.00 | $0.00 |
| Sport Fees | | | | 31455 | Credit | A | 09/10/26 | | Cash | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 100.00 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $100.00 | $0.00 |
| Sport Fobs | | | | 31456 | Credit | A | 09/10/26 | | Cash | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | | 0485 R 01 000 292 000 000 099 | | | | MISC REV FROM LOCAL | | | | | 345.00 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $345.00 | $0.00 |
| | | | | | | | | | | | | | | | **Deposit Total:** | **$455.00** | **$0.00** |
| 11804 | 0485 | PCB | | | | | | | | | | | | | | | |
| Football Admissions | | | | 31457 | Credit | A | 09/14/26 | | Cash | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | | 0485 R 01 000 294 054 000 060 | | | | FOOTBALL ADM & STUD A( | | | | | 1,871.00 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $1,871.00 | $0.00 |
| Map A Bartell | | | | 31458 | Credit | A | 09/14/26 | | Cash | 1 | COMMUNITY EDUCATIOI | | | | | | |
| | | | | | | | 0485 R 04 000 570 000 321 040 | | | | Tuition From Patrons | | | | | 160.00 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $160.00 | $0.00 |
| Tech Supplies | | | | 31459 | Credit | A | 09/14/26 | | Cash | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 15.00 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $15.00 | $0.00 |
| Tech Fees | | | | 31460 | Credit | A | 09/14/26 | | Cash | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 830.00 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $830.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11804 0485 PCB | | | | | | | | | | | | | | | | |
| Adult Lunch | | | 31461 | Credit | A | 09/14/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 5.30 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $5.30 | $0.00 |
| Planners | | | 31462 | Credit | A | 09/14/26 | | Cash | 1 | ROYALTON HIGH SCHOO | | | | | | |
| | | | | | | 0485 E 01 020 211 000 000 430 | | | | SUPPLIES AND MATERIA | | | | | 160.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $160.00 | $0.00 |
| Fitness Center Replacement Fob | | | 31463 | Credit | A | 09/14/26 | | Cash | 1 | COMMUNITY EDUCATION | | | | | | |
| | | | | | | 0485 R 04 000 000 081 321 040 | | | | Tuition From Patrons | | | | | 15.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $15.00 | $0.00 |
| Milk | | | 31464 | Credit | A | 09/14/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Activity Fee | | | 31465 | Credit | A | 09/14/26 | | Cash | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 56.25 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $56.25 | $0.00 |
| Sports Fob | | | 31466 | Credit | A | 09/14/26 | | Cash | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 099 | | | | MISC REV FROM LOCAL | | | | | 175.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $175.00 | $0.00 |
| Volleyball Entry Fee | | | 31467 | Credit | A | 09/14/26 | | Cash | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 296 058 000 060 | | | | GIRLS VOLLEYBALL Admis | | | | | 175.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $175.00 | $0.00 |
| Cobra Payment C Petron | | | 31468 | Credit | A | 09/14/26 | | Check | 1 | Miscellaneous Customer | | | | | | |
| | | | | | | 0485 B 01 215 030 | | | | Hospital | | | | | 971.05 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $971.05 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$4,453.60** | **$0.00** |
| 11805 0485 ACT | | | | | | | | | | | | | | | | |
| Concessions | | | 31469 | Credit | A | 09/14/26 | | Cash | 1 | ROYALTON CONCESSION | | | | | | |
| | | | | | | 0485 R 12 020 298 018 301 620 | | | | Sale of Goods/Stud Acts-SA | | | | | 2,590.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $2,590.00 | $0.00 |
| Class Dues | | | 31470 | Credit | A | 09/14/26 | | Cash | 1 | CLASS OF 2030 | | | | | | |
| | | | | | | 0485 R 12 020 298 040 301 060 | | | | Class of 2030 | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11805 | 0485 | ACT | | | | | | | | | | | | | | |
| Class Dues | | | 31471 | Credit | A | 09/14/26 | | Cash | 1 | CLASS OF 2030 | | | | | | |
| | | | | | | 0485 R 12 020 298 040 301 060 | | | | Class of 2030 | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31472 | Credit | A | 09/14/26 | | Cash | 1 | Class of 2031 | | | | | | |
| | | | | | | 0485 R 12 020 298 031 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 60.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $60.00 | $0.00 |
| Class Dues | | | 31473 | Credit | A | 09/14/26 | | Cash | 1 | CLASS OF 2028 | | | | | | |
| | | | | | | 0485 R 12 020 298 028 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 125.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $125.00 | $0.00 |
| Class Dues | | | 31474 | Credit | A | 09/14/26 | | Cash | 1 | Class of 2029 | | | | | | |
| | | | | | | 0485 R 12 020 298 094 301 060 | | | | Admission/Stud Acts CLASS | | | | | 300.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $300.00 | $0.00 |
| Class Dues | | | 31475 | Credit | A | 09/14/26 | | Cash | 1 | Class of 2029 | | | | | | |
| | | | | | | 0485 R 12 020 298 094 301 060 | | | | Admission/Stud Acts CLASS | | | | | 50.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $50.00 | $0.00 |
| Class Dues | | | 31476 | Credit | A | 09/14/26 | | Cash | 1 | Class of 2032 | | | | | | |
| | | | | | | 0485 R 12 020 298 032 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 140.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $140.00 | $0.00 |
| Class Dues | | | 31477 | Credit | A | 09/14/26 | | Cash | 1 | Class of 2033 | | | | | | |
| | | | | | | 0485 R 12 020 298 029 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 180.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $180.00 | $0.00 |
| Class Dues | | | 31478 | Credit | A | 09/14/26 | | Cash | 1 | CLASS OF 2027 | | | | | | |
| | | | | | | 0485 R 12 020 298 037 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 170.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $170.00 | $0.00 |
| Class Dues | | | 31479 | Credit | A | 09/14/26 | | Cash | 1 | Class of 2033 | | | | | | |
| | | | | | | 0485 R 12 020 298 029 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Class Dues | | | 31480 | Credit | A | 09/14/26 | | Cash | 1 | CLASS OF 2027 | | | | | | |
| | | | | | | 0485 R 12 020 298 037 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 90.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $90.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$3,765.00** | **$0.00** |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11806 | 0485 | PCB | | | | | | | | | | | | | | |
| ES Tech Insurance Fees | | | 31481 | Credit | A | 09/23/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| Lunch | | | 31482 | Credit | A | 09/23/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 100.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $100.00 | $0.00 |
| Milk | | | 31483 | Credit | A | 09/23/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 40.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $40.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$165.00** | **$0.00** |
| 11807 | 0485 | PCB | | | | | | | | | | | | | | |
| Volleyball Tourn Entry Fee | | | 31484 | Credit | A | 09/21/26 | | Check | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 296 058 000 060 | | | | GIRLS VOLLEYBALL Admis | | | | | 175.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $175.00 | $0.00 |
| Volleyball Entry Fee | | | 31485 | Credit | A | 09/21/26 | | Check | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 296 058 000 060 | | | | GIRLS VOLLEYBALL Admis | | | | | 175.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $175.00 | $0.00 |
| Milk | | | 31486 | Credit | A | 09/21/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Lunch | | | 31487 | Credit | A | 09/21/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 14.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $14.00 | $0.00 |
| Lunch | | | 31488 | Credit | A | 09/21/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 6.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $6.00 | $0.00 |
| Milk | | | 31489 | Credit | A | 09/21/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 10.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $10.00 | $0.00 |
| Lunch & Milk | | | 31490 | Credit | A | 09/21/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 5.50 | 0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11807 | 0485 | PCB | | | | | | | | | | | | | | |
| Lunch & Milk | | | 31490 | Credit | A | 09/21/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 80.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $85.50 | $0.00 |
| Lunch | | | 31491 | Credit | A | 09/21/26 | | Check | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 50.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $50.00 | $0.00 |
| ECFE Tuition | | | 31492 | Credit | A | 09/21/26 | | Cash | 1 | PRESCHOOL | | | | | | |
| | | | | | | 0485 R 04 000 582 000 344 040 | | | | School Readiness Tuition Fr | | | | | 60.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $60.00 | $0.00 |
| Athletic Fobs | | | 31493 | Credit | A | 09/21/26 | | Cash | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 099 | | | | MISC REV FROM LOCAL | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| Volleyball Gate Fee Pierz | | | 31494 | Credit | A | 09/21/26 | | Cash | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 296 058 000 060 | | | | GIRLS VOLLEYBALL Admis | | | | | 1,004.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $1,004.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$1,674.50** | **$0.00** |
| 11808 | 0485 | ACT | | | | | | | | | | | | | | |
| Deep Portage Field Trip | | | 31495 | Credit | A | 09/21/26 | | Cash | 1 | ROYALTON DEEP PORTA | | | | | | |
| | | | | | | 0485 R 12 020 298 022 301 060 | | | | Admission/Stud Acts-SA Dee | | | | | 1,890.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $1,890.00 | $0.00 |
| Concessions | | | 31496 | Credit | A | 09/21/26 | | Cash | 1 | ROYALTON CONCESSIOI | | | | | | |
| | | | | | | 0485 R 12 020 298 018 301 620 | | | | Sale of Goods/Stud Acts-SA | | | | | 900.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $900.00 | $0.00 |
| Donation Deep Portage | | | 31497 | Credit | A | 09/21/26 | | Check | 1 | ROYALTON LEGION | | | | | | |
| | | | | | | 0485 R 12 020 298 022 301 096 | | | | Gifts And Bequests-Deep Po | | | | | 3,500.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $3,500.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$6,290.00** | **$0.00** |
| 11809 | 0485 | PCB | | | | | | | | | | | | | | |
| Class Dues | | | 31498 | Credit | A | 09/24/26 | | Wire | 1 | CLASS OF 2028 | | | | | | |
| | | | | | | 0485 R 12 020 298 028 301 060 | | | | Admission/Stud Acts-SA Cla | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11809 | 0485 | PCB | | | | | | | | | | | | | | |
| HS Robotics | | | 31499 | Credit | A | 09/24/26 | | Wire | 1 | ACTIVITIY FEE'S | | | | | | |
| | | | | | | 0485 R 01 000 292 000 000 050 | | | | Fees From Patrons | | | | | 75.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $75.00 | $0.00 |
| Class Dues 2025 Ramos | | | 31500 | Credit | A | 09/24/26 | | Wire | 1 | CLASS OF 2028 | | | | | | |
| | | | | | | 0485 R 12 020 298 028 301 060 | | | | Admission/Stud Acts-SA Clas | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$125.00** | **$0.00** |
| 11810 | 0485 | PCB | | | | | | | | | | | | | | |
| Lunch Refund | | | 31501 | Debit | A | 09/25/26 | | Wire | 1 | Rudolph, Philip & Michele | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | (140.00) | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | ($140.00) | $0.00 |
| HS Tech Ins Fee | | | 31502 | Credit | A | 09/25/26 | | Wire | 1 | ROYALTON TECHNOLOG | | | | | | |
| | | | | | | 0485 R 01 000 000 690 000 099 | | | | Misc Local Revenue-Tech Ins | | | | | 25.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $25.00 | $0.00 |
| Milk | | | 31503 | Credit | A | 09/25/26 | | Wire | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 703 601 | | | | Food Sales To Pupils | | | | | 10.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $10.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **($105.00)** | **$0.00** |
| 11815 | 0485 | PCB | | | | | | | | | | | | | | |
| Community Ed Arux Deposits | | | 31521 | Credit | A | 09/30/26 | | Wire | 1 | COMMUNITY EDUCATION | | | | | | |
| | | | | | | 0485 R 04 000 000 000 321 093 | | | | RENT FOR SCH FACILI | | | | | 462.86 | 0.00 |
| | | | | | | 0485 R 04 000 000 000 325 040 | | | | ECFE Tuition From Patrons | | | | | 133.95 | 0.00 |
| | | | | | | 0485 R 04 000 000 000 325 099 | | | | Misc Local Revenue | | | | | 189.26 | 0.00 |
| | | | | | | 0485 R 04 000 000 081 321 040 | | | | Tuition From Patrons | | | | | 2,478.18 | 0.00 |
| | | | | | | 0485 R 04 000 505 505 321 040 | | | | Youth Enrichment Tuition Fro | | | | | 4,550.73 | 0.00 |
| | | | | | | 0485 R 04 000 505 506 321 040 | | | | Adult Enrichment Tuition Fro | | | | | 230.96 | 0.00 |
| | | | | | | 0485 R 04 000 570 000 321 040 | | | | Tuition From Patrons | | | | | 9,294.52 | 0.00 |
| | | | | | | 0485 R 04 000 582 000 344 040 | | | | School Readiness Tuition Fro | | | | | 24,405.77 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $41,746.23 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$41,746.23** | **$0.00** |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11816 | 0485 | PCB | | | | | | | | | | | | | | |
| ACH Return Lext Fruth | | | 31522 | Credit | A | 09/16/26 | | Wire | 1 | Miscellaneous Customer | | | | | | |
| | | | | | | 0485 B 01 215 000 | | | | Net Pay | | | | | 1,338.93 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $1,338.93 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$1,338.93** | **$0.00** |
| 11817 | 0485 | PCB | | | | | | | | | | | | | | |
| Commissions | | | 31523 | Credit | V | 09/04/26 | | Wire | 1 | BERNICK'S | | | | | | |
| | | | | | | 0485 R 01 000 000 | | 000 000 | 099 | MISC REV FROM LOCAL | | | | | 14.26 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $14.26 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$14.26** | **$0.00** |
| 11818 | 0485 | PCB | | | | | | | | | | | | | | |
| Cobra Life L Yourczek Sept-Oct | | | 31524 | Credit | A | 09/24/26 | | Check | 1 | Miscellaneous Customer | | | | | | |
| | | | | | | 0485 B 01 215 032 | | | | Life | | | | | 41.96 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $41.96 | $0.00 |
| Volleyball Gate Admission | | | 31525 | Credit | A | 09/24/26 | | Cash | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 296 | | 058 000 | 060 | GIRLS VOLLEYBALL Admis | | | | | 447.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $447.00 | $0.00 |
| Season Passes | | | 31526 | Credit | A | 09/24/26 | | Check | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 292 | | 000 000 | 060 | ADM & STUD ACT REV | | | | | 2,408.30 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $2,408.30 | $0.00 |
| Milk Grace Cuningham | | | 31527 | Credit | A | 09/24/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 | | 000 703 | 601 | Food Sales To Pupils | | | | | 20.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $20.00 | $0.00 |
| Map A Bartell | | | 31528 | Credit | A | 09/24/26 | | Cash | 1 | COMMUNITY EDUCATION | | | | | | |
| | | | | | | 0485 R 04 000 570 | | 000 321 | 040 | Tuition From Patrons | | | | | 180.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $180.00 | $0.00 |
| Milk | | | 31529 | Credit | A | 09/24/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 | | 000 703 | 601 | Food Sales To Pupils | | | | | 30.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $30.00 | $0.00 |
| Milk | | | 31530 | Credit | A | 09/24/26 | | Cash | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 | | 000 703 | 601 | Food Sales To Pupils | | | | | 30.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $30.00 | $0.00 |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11818 | 0485 | PCB | | | | | | | | | | | | | | |
| Volleyball Entry Fee Milaca | | | 31531 | Credit | A | 09/24/26 | | Check | 1 | ROYALTON ACTIVITIES | | | | | | |
| | | | | | | 0485 R 01 000 296 058 000 060 | | | | GIRLS VOLLEYBALL Admis | | | | | 175.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $175.00 | $0.00 |
| Lunch | | | 31532 | Credit | A | 09/24/26 | | Check | 1 | FOOD SERVICE | | | | | | |
| | | | | | | 0485 R 02 005 770 000 701 601 | | | | SALES TO PUPILS | | | | | 45.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $45.00 | $0.00 |
| Federal Reimbursement | | | 31533 | Credit | A | 09/24/26 | | Check | 1 | MID-STATE EDUCATION D | | | | | | |
| | | | | | | 0485 B 01 122 000 | | | | Due Fm Fed.-MDE | | | | | 42,000.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $42,000.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$45,377.26** | **$0.00** |
| 11819 | 0485 | ACT | | | | | | | | | | | | | | |
| Deep Portage | | | 31534 | Credit | A | 09/24/26 | | Cash | 1 | ROYALTON DEEP PORTA | | | | | | |
| | | | | | | 0485 R 12 020 298 022 301 060 | | | | Admission/Stud Acts-SA Dee | | | | | 695.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $695.00 | $0.00 |
| Concessions | | | 31535 | Credit | A | 09/24/26 | | Cash | 1 | ROYALTON CONCESSION | | | | | | |
| | | | | | | 0485 R 12 020 298 018 301 620 | | | | Sale of Goods/Stud Acts-SA | | | | | 800.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $800.00 | $0.00 |
| Member Dues | | | 31536 | Credit | A | 09/24/26 | | Cash | 1 | ROYALTON FFA | | | | | | |
| | | | | | | 0485 R 12 020 298 030 301 620 | | | | Sale of Goods/Stud Acts-SA | | | | | 900.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $900.00 | $0.00 |
| Concessions | | | 31537 | Credit | A | 09/24/26 | | Cash | 1 | ROYALTON CONCESSION | | | | | | |
| | | | | | | 0485 R 12 020 298 018 301 620 | | | | Sale of Goods/Stud Acts-SA | | | | | 1,150.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $1,150.00 | $0.00 |
| August Card Reader | | | 31538 | Credit | A | 09/24/26 | | Check | 1 | ROYALTON CONCESSION | | | | | | |
| | | | | | | 0485 R 12 020 298 018 301 620 | | | | Sale of Goods/Stud Acts-SA | | | | | 218.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $218.00 | $0.00 |
| Donation Trap Shooting | | | 31539 | Credit | A | 09/24/26 | | Check | 1 | ROYALS WRESTLING CL | | | | | | |
| | | | | | | 0485 R 12 020 292 050 301 096 | | | | Gifts And Bequests-Trapshoc | | | | | 1,960.00 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $1,960.00 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$5,723.00** | **$0.00** |

| Deposit | Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11820 | 0485 | ACT | CR092( | | | | | | | | | | | | | | |
| Fy27 Interest | | | | 31540 | Credit | A | 09/30/26 | | Check | 1 | Student Activities Interest | | | | | | |
| | | | | | | | 0485 R 12 020 298 016 301 | | | 092 | Interest Earnings-Student Ac | | | | | 37.29 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $37.29 | $0.00 |
| | | | | | | | | | | | | | | | **Deposit Total:** | **$37.29** | **$0.00** |
| 11821 | 0485 | PCB | CR092( | | | | | | | | | | | | | | |
| Fy27 Interest | | | | 31541 | Credit | A | 09/30/26 | | Check | 1 | PINE COUNTRY BANK | | | | | | |
| | | | | | | | 0485 R 01 000 000 000 000 | | | 092 | INTEREST EARNINGS | | | | | 22.97 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $22.97 | $0.00 |
| | | | | | | | | | | | | | | | **Deposit Total:** | **$22.97** | **$0.00** |
| 11822 | 0485 | PCB | CR092( | | | | | | | | | | | | | | |
| FY27 interest | | | | 31542 | Credit | A | 09/30/26 | | Check | 1 | PINE COUNTRY BANK | | | | | | |
| | | | | | | | 0485 R 01 000 000 000 000 | | | 092 | INTEREST EARNINGS | | | | | 26.47 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $26.47 | $0.00 |
| | | | | | | | | | | | | | | | **Deposit Total:** | **$26.47** | **$0.00** |
| 11823 | 0485 | PCB | CR092( | | | | | | | | | | | | | | |
| FY27 Commissions | | | | 31543 | Credit | A | 09/30/26 | | Check | 1 | Miscellaneous Customer | | | | | | |
| | | | | | | | 0485 R 01 000 000 000 000 | | | 099 | FY27 Bernick's Commission | | | | | 14.26 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $14.26 | $0.00 |
| | | | | | | | | | | | | | | | **Deposit Total:** | **$14.26** | **$0.00** |
| 11824 | 0485 | PCB | CR092( | | | | | | | | | | | | | | |
| FY27 ERate | | | | 31544 | Credit | A | 09/09/26 | | Check | 1 | PINE COUNTRY BANK | | | | | | |
| | | | | | | | 0485 B 01 122 000 | | | | FY27 ERate | | | | | 5,328.00 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $5,328.00 | $0.00 |
| | | | | | | | | | | | | | | | **Deposit Total:** | **$5,328.00** | **$0.00** |
| 11825 | 0485 | PCB | CR092( | | | | | | | | | | | | | | |
| FY27 Erate | | | | 31545 | Credit | A | 09/24/26 | | Check | 1 | PINE COUNTRY BANK | | | | | | |
| | | | | | | | 0485 R 01 005 000 150 699 | | | 500 | Federal Erate | | | | | 48,745.73 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $48,745.73 | $0.00 |
| | | | | | | | | | | | | | | | **Deposit Total:** | **$48,745.73** | **$0.00** |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11826 0485 | LAF | CR092( | | | | | | | | | | | | | | |
| FY27 Morrison Public Hunt Land | | | 31546 | Credit | A | 09/25/26 | | Check | 1 | MORRISON COUNTY | | | | | | |
| | | | | | | 0485 R 01 000 000 000 000 001 | | | | FY27 Morrison Public Hunt L | | | | | 1,616.18 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $1,616.18 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$1,616.18** | **$0.00** |
| 11827 0485 | MNTR | CR092( | | | | | | | | | | | | | | |
| FY27 IDEAS | | | 31547 | Credit | A | 09/15/26 | | Check | 1 | MDE | | | | | | |
| | | | | | | 0485 B 01 121 000 | | | | FY26 F373 Student Supt per | | | | | 165.02 | 0.00 |
| | | | | | | 0485 B 01 121 000 | | | | FY26 F374 Student Support | | | | | 165.02 | 0.00 |
| | | | | | | 0485 R 01 000 000 000 000 211 | | | | FY27 GenEd Aid | | | | | 246,149.33 | 0.00 |
| | | | | | | 0485 R 01 000 000 000 000 201 | | | | FY27 Sch Trust Land Endow | | | | | 36,205.06 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $282,684.43 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$282,684.43** | **$0.00** |
| 11828 0485 | MNTR | CR092( | | | | | | | | | | | | | | |
| FY27 MA IEP | | | 31548 | Credit | A | 09/23/26 | | Check | 1 | Miscellaneous Customer | | | | | | |
| | | | | | | 0485 R 01 000 000 000 372 071 | | | | FY27 MA IEP | | | | | 5,637.98 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $5,637.98 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$5,637.98** | **$0.00** |
| 11829 0485 | MNTR | CR092( | | | | | | | | | | | | | | |
| FY27 IDEAS | | | 31549 | Credit | A | 09/30/26 | | Check | 1 | MDE | | | | | | |
| | | | | | | 0485 B 01 121 000 | | | | FY26 GenEd Aid | | | | | 344,495.44 | 0.00 |
| | | | | | | 0485 B 01 121 000 | | | | FY26 SPED Aid | | | | | 77,385.62 | 0.00 |
| | | | | | | 0485 B 04 121 000 | | | | FY26 Community Education | | | | | 519.73 | 0.00 |
| | | | | | | 0485 B 01 121 000 | | | | FY26 Career Tech Aid F830 | | | | | 65.01 | 0.00 |
| | | | | | | 0485 B 04 121 000 | | | | FY26 Early Child & Fam Ed F | | | | | 1,855.80 | 0.00 |
| | | | | | | 0485 B 04 121 000 | | | | FY26 School Readiness Aid | | | | | 1,212.36 | 0.00 |
| | | | | | | 0485 B 04 121 000 | | | | FY26 PreSch Health Screen | | | | | 120.72 | 0.00 |
| | | | | | | 0485 B 01 121 000 | | | | FY26 LTFM Rev Fd 1 | | | | | 4,918.23 | 0.00 |
| | | | | | | 0485 B 07 121 000 | | | | FY26 LTFM Rev Fd 7 | | | | | 4,217.43 | 0.00 |
| | | | | | | 0485 B 01 121 000 | | | | FY26 Literacy Aid F312 | | | | | 1,982.54 | 0.00 |
| | | | | | | 0485 B 04 121 000 | | | | FY26 Home Visiting Aid F32 | | | | | 23.44 | 0.00 |
| | | | | | | 0485 B 01 121 000 | | | | FY26 School Library Aid F34 | | | | | 791.84 | 0.00 |
| | | | | | | 0485 B 01 121 000 | | | | FY26 Abatement Aid Fd1 | | | | | 1.73 | 0.00 |
| | | | | | | 0485 B 04 121 000 | | | | FY26 Abatement Aid Fd4 | | | | | 0.09 | 0.00 |

| Deposit | Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11829 | 0485 | MNTR | CR092( | | | | | | | | | | | | | | |
| FY27 IDEAS | | | | 31549 | Credit | A | 09/30/26 | | Check | 1 | MDE | | | | | | |
| | | | | | | | 0485 B 07 121 000 | | | | FY26 Abatement Aid Fd7 | | | | | 10.47 | 0.00 |
| | | | | | | | 0485 B 01 121 000 | | | | FY26 Student Support Psnl F | | | | | 1,598.05 | 0.00 |
| | | | | | | | 0485 B 01 121 000 | | | | FY26 Stduent Supt Coop F3 | | | | | 1,598.05 | 0.00 |
| | | | | | | | 0485 B 01 121 000 | | | | FY26 Para Training F314 | | | | | 27.63 | 0.00 |
| | | | | | | | 0485 B 07 121 000 | | | | FY26 Debt Service Equalizat | | | | | 2,104.34 | 0.00 |
| | | | | | | | 0485 R 01 000 000 000 000 211 | | | | FY27 Gened Aid | | | | | 199,308.51 | 0.00 |
| | | | | | | | 0485 R 07 000 000 000 000 234 | | | | FY27 Agr Hstd Mkt Val Fd7 | | | | | 4,262.11 | 0.00 |
| | | | | | | | 0485 R 07 000 000 000 000 258 | | | | FY27 Sch Bldg Bond Ag Fd7 | | | | | 47,943.74 | 0.00 |
| | | | | | | | 0485 R 07 000 000 000 000 229 | | | | FY27 Disparity Reduct Fd7 | | | | | 30.04 | 0.00 |
| | | | | | | | 0485 R 04 000 000 000 321 300 | | | | FY27 Community Ed Fd4 | | | | | 5,903.94 | 0.00 |
| | | | | | | | 0485 R 04 000 000 000 325 300 | | | | FY27 Early Child & Fam Ed F | | | | | 19,699.21 | 0.00 |
| | | | | | | | 0485 R 04 000 000 000 344 300 | | | | FY27 School Readiness | | | | | 9,344.75 | 0.00 |
| | | | | | | | 0485 R 04 000 000 000 354 300 | | | | FY27 Presch Health Screeni | | | | | 484.74 | 0.00 |
| | | | | | | | 0485 R 07 000 865 000 000 317 | | | | FY27 LTFM Aid | | | | | 15,671.66 | 0.00 |
| | | | | | | | 0485 R 04 000 000 000 328 300 | | | | FY27 Home Visiting | | | | | 186.04 | 0.00 |
| | | | | | | | 0485 R 07 000 000 000 000 309 | | | | FY27 Debt Services Equaliz | | | | | 12,786.06 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $758,549.32 | $0.00 |
| | | | | | | | | | | | | | | | **Deposit Total:** | **$758,549.32** | **$0.00** |
| 11830 | 0485 | MNTR | CR092( | | | | | | | | | | | | | | |
| FY27 Interest | | | | 31550 | Credit | A | 09/30/26 | | Check | 1 | MNTrust | | | | | | |
| | | | | | | | 0485 R 01 000 000 000 000 092 | | | | FY27 Interest | | | | | 5,589.59 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $5,589.59 | $0.00 |
| | | | | | | | | | | | | | | | **Deposit Total:** | **$5,589.59** | **$0.00** |
| 11831 | 0485 | LAF | CR092( | | | | | | | | | | | | | | |
| FY27 Interest | | | | 31551 | Credit | A | 09/30/26 | | Check | 1 | MSDLAF | | | | | | |
| | | | | | | | 0485 R 01 000 000 000 000 092 | | | | INTEREST EARNINGS | | | | | 5.40 | 0.00 |
| | | | | | | | | | | | | | | | Receipt Total: | $5.40 | $0.00 |
| | | | | | | | | | | | | | | | **Deposit Total:** | **$5.40** | **$0.00** |

| Deposit Co | Bank | Batch | Rct No | Receipt Type | St | Receipt Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11840 | 0485 | LAF | CR092( | | | | | | | | | | | | | |
| FY27 Interest | | | 31578 | Credit | A | 09/30/26 | | Check | 1 | MSDLAF | | | | | | |
| | | | | | | 0485 R 01 000 000 000 000 092 | | | | INTEREST EARNINGS | | | | | 3,257.97 | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | $3,257.97 | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **$3,257.97** | **$0.00** |
| 11843 | 0485 | PCB | | | | | | | | | | | | | | |
| Original Receipt # 31523 | | | 31584 | Credit | V | 09/30/26 | | Check-V | 1 | BERNICK'S | | | | | | |
| | | | | | | 0485 R 01 000 000 000 000 099 | | | | | | | | | (14.26) | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | ($14.26) | $0.00 |
| | | | | | | | | | | | | | | **Deposit Total:** | **($14.26)** | **$0.00** |
| | | | | | | | | | | | | | | Report Total: | $1,235,564.13 | $0.00 |

# Royalton Public Schools

## Receipt Listing Report with Detail by Deposit

## Fund Summary



| Fund | Total |
|---|---|
| 01 | $1,044,455.59 |
| 02 | $1,794.35 |
| 04 | $84,617.05 |
| 07 | $87,025.85 |
| 12 | $17,671.29 |
| **Report Total** | **$1,235,564.13** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| ACT | 20039 | 1010 | | ALL STAR TROPHY & AWARDS | | Check |
| | | | E 12 020 298 259 301 401 | Sponsorship Plaque | | $42.00 |
| PO#: | Voucher #: | 50602 | Invoice | Invoice No: 13854 | 9/16/2026 | Paid Amt: $42.00 |
| | | | | | | Check Amount: $42.00 |
| ACT | 20040 | 2133 | | BERNICK'S | | Check |
| | | | R 12 020 298 018 301 619 | POP PAYMENT | | $1,507.28 |
| PO#: | Voucher #: | 50619 | Invoice | Invoice No: 10529673 | 9/16/2026 | Paid Amt: $1,507.28 |
| | | | R 12 020 298 018 301 619 | POP PAYMENT | | $217.74 |
| PO#: | Voucher #: | 50618 | Invoice | Invoice No: 10531974 | 9/16/2026 | Paid Amt: $217.74 |
| | | | | | | Check Amount: $1,725.02 |
| ACT | 20041 | 3588 | | BRAD BAUMANN | | Check |
| | | | E 12 020 294 033 301 401 | Reimbursement for Helmet Stickers/Decals | | $675.38 |
| PO#: | Voucher #: | 50614 | Invoice | Invoice No: 08.24.2026 | 9/16/2026 | Paid Amt: $675.38 |
| | | | | | | Check Amount: $675.38 |
| ACT | 20042 | 2135 | | GRANITE CITY JOBBING | | Check |
| | | | R 12 020 298 018 301 619 | CONCESSIONS PRODUCTS | | $438.08 |
| PO#: | Voucher #: | 50663 | Invoice | Invoice No: 548822 | 9/16/2026 | Paid Amt: $438.08 |
| | | | | | | Check Amount: $438.08 |
| ACT | 20043 | 5268 | | Hannah Thoma | | Check |
| | | | E 12 020 296 045 301 401 | Reimbursement for VB Meal | | $427.70 |
| PO#: | Voucher #: | 50615 | Invoice | Invoice No: 08.25.2026 | 9/16/2026 | Paid Amt: $427.70 |
| | | | | | | Check Amount: $427.70 |
| ACT | 20044 | 3595 | | LIZ MERTEN PHOTOGRAPHY | | Check |
| | | | E 12 020 294 033 301 401 | Senior Football Banner | | $130.00 |
| PO#: | Voucher #: | 50665 | Invoice | Invoice No: 0154 | 9/16/2026 | Paid Amt: $130.00 |
| | | | E 12 020 296 045 301 401 | VB Posters & Banners | | $430.00 |
| PO#: | Voucher #: | 50664 | Invoice | Invoice No: 0155 | 9/16/2026 | Paid Amt: $430.00 |
| | | | | | | Check Amount: $560.00 |
| ACT | 20045 | 2496 | | MICHAEL MARSCHEL | | Check |
| | | | E 12 020 292 020 301 401 | Drinks for Cross Country Team After Meet | | $6.86 |
| PO#: | Voucher #: | 50611 | Invoice | Invoice No: 08-03-2026 | 9/16/2026 | Paid Amt: $6.86 |
| | | | E 12 020 292 020 301 401 | Food for Cross Country Team After Meet | | $136.10 |
| PO#: | Voucher #: | 50610 | Invoice | Invoice No: 08.03.2026 | 9/16/2026 | Paid Amt: $136.10 |
| | | | | | | Check Amount: $142.96 |

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| ACT | 20046 | 4242 | | RADEMACHER COMPANIES, INC. | | Check |
| | | | E 12 020 292 020 301 401 | Cross Country Snacks | | $3.51 |
| PO#: | Voucher #: | 50608 | Invoice | Invoice No: 00314901 | 9/16/2026 | Paid Amt: $3.51 |
| | | | E 12 020 292 020 301 401 | Cross Country Snacks | | $5.55 |
| PO#: | Voucher #: | 50604 | Invoice | Invoice No: 00580941 | 9/16/2026 | Paid Amt: $5.55 |
| | | | E 12 020 292 020 301 401 | Cross Country Snacks | | $4.42 |
| PO#: | Voucher #: | 50605 | Invoice | Invoice No: 00582296 | 9/16/2026 | Paid Amt: $4.42 |
| | | | E 12 020 292 020 301 401 | Cross Country Snacks | | $4.80 |
| PO#: | Voucher #: | 50609 | Invoice | Invoice No: 00588205 | 9/16/2026 | Paid Amt: $4.80 |
| | | | E 12 020 292 020 301 401 | Cross Country Snacks | | $4.74 |
| PO#: | Voucher #: | 50606 | Invoice | Invoice No: 00583137 | 9/16/2026 | Paid Amt: $4.74 |
| | | | E 12 020 292 020 301 401 | Cross Country Snacks | | $4.63 |
| PO#: | Voucher #: | 50607 | Invoice | Invoice No: 00584915 | 9/16/2026 | Paid Amt: $4.63 |
| | | | | | | Check Amount: $27.65 |
| ACT | 20047 | 3956 | | RANGE PRINTING | | Check |
| | | | E 12 020 292 020 301 401 | T-shirts for Platte River Days | | $517.00 |
| PO#: | Voucher #: | 50613 | Invoice | Invoice No: 117168 | 9/16/2026 | Paid Amt: $517.00 |
| | | | E 12 020 292 020 301 401 | T-shirts for Platte River Days | | $34.00 |
| PO#: | Voucher #: | 50612 | Invoice | Invoice No: 117547 | 9/16/2026 | Paid Amt: $34.00 |
| | | | | | | Check Amount: $551.00 |
| ACT | 20048 | 5191 | | Rich Prairie Threads LLC | | Check |
| | | | E 12 020 298 030 301 401 | Clothing | | $762.00 |
| PO#: | Voucher #: | 50603 | Invoice | Invoice No: 1251 | 9/16/2026 | Paid Amt: $762.00 |
| | | | E 12 020 296 045 301 401 | Water Girls Shirts | | $120.00 |
| PO#: | Voucher #: | 50617 | Invoice | Invoice No: 1275B | 9/16/2026 | Paid Amt: $120.00 |
| | | | E 12 020 296 045 301 401 | VB Program T-Shirts | | $495.00 |
| PO#: | Voucher #: | 50616 | Invoice | Invoice No: 1278 | 9/16/2026 | Paid Amt: $495.00 |
| | | | | | | Check Amount: $1,377.00 |
| ACT | 20049 | 4356 | | SIDELINE POWER | | Check |
| | | | E 01 020 294 054 000 401 | Hard case | | $275.00 |
| | | | E 01 020 294 054 000 401 | Battery pack | | $228.00 |
| | | | E 01 020 294 054 000 401 | Shipping & Handling | | $100.00 |
| | | | E 01 020 294 054 000 401 | Hard case | | ($275.00) |
| | | | E 12 020 294 033 301 401 | Hard case | | $275.00 |
| | | | E 01 020 294 054 000 401 | Shipping & Handling | | ($100.00) |
| | | | E 12 020 294 033 301 401 | Shipping & Handling | | $100.00 |
| | | | E 01 020 294 054 000 401 | Battery pack | | ($228.00) |

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| ACT | 20049 | 4356 | | SIDELINE POWER | | Check |
| | | | E 12 020 294 033 301 401 | Battery pack | | $228.00 |
| PO#: 7167 | Voucher #: | 50666 | Invoice | Invoice No: 24983 | 9/16/2026 | Paid Amt: $603.00 |
| | | | | | | Check Amount: $603.00 |
| ACT | 20050 | 2577 | | SYSCO WESTERN MN, INC. | | Check |
| | | | R 12 020 298 018 301 619 | Concession Supplies | | $1,143.28 |
| PO#: | Voucher #: | 50620 | Invoice | Invoice No: 353250703 | 9/16/2026 | Paid Amt: $1,143.28 |
| | | | | | | Check Amount: $1,143.28 |
| ACT | 20051 | 3121 | | ULINE | | Check |
| | | | E 12 020 298 053 301 401 | Athletics Equipment | | $3,511.26 |
| PO#: | Voucher #: | 50621 | Invoice | Invoice No: 211928709 | 9/16/2026 | Paid Amt: $3,511.26 |
| | | | | | | Check Amount: $3,511.26 |
| ACT | 20052 | 5124 | | Air Maxx Trampoline Park | | Check |
| | | | E 12 020 298 041 301 401 | Inflatables for the Carnival | | $1,311.00 |
| PO#: | Voucher #: | 50762 | Invoice | Invoice No: 261009 | 9/30/2026 | Paid Amt: $1,311.00 |
| | | | | | | Check Amount: $1,311.00 |
| ACT | 20053 | 2133 | | BERNICK'S | | Check |
| | | | R 12 020 298 018 301 619 | Concession Stand Pop | | $466.70 |
| PO#: | Voucher #: | 50759 | Invoice | Invoice No: 10537441 | 9/30/2026 | Paid Amt: $466.70 |
| | | | | | | Check Amount: $466.70 |
| ACT | 20054 | 1936 | | CARLA GERADS | | Check |
| | | | E 12 020 298 030 301 401 | FFA Meal Triple S Pumpkin Reimbursement | | $65.69 |
| PO#: | Voucher #: | 50760 | Invoice | Invoice No: 09.15.2026 | 9/30/2026 | Paid Amt: $65.69 |
| | | | | | | Check Amount: $65.69 |
| ACT | 20055 | 2577 | | SYSCO WESTERN MN, INC. | | Check |
| | | | R 12 020 298 018 301 619 | Concession Supplies | | $402.67 |
| PO#: | Voucher #: | 50761 | Invoice | Invoice No: 353270973 | 9/30/2026 | Paid Amt: $402.67 |
| | | | | | | Check Amount: $402.67 |
| ACT | 20056 | 4295 | | AMAZON CAPITAL SERVICES | | Check |
| | | | E 12 020 296 045 301 401 | B0FMS4PC3F WILSON Soft Play Volleyball - | | $14.95 |
| PO#: 7183 | Voucher #: | 50816 | Invoice | Invoice No: 1NQ4-CCWK-JLPY | 9/30/2026 | Paid Amt: $14.95 |
| | | | E 12 020 296 045 301 401 | B00E3K3UX2 M&M'S, SNICKERS, 3 MUSKE | | $52.98 |
| | | | E 12 020 296 045 301 401 | B00KRFL5SO Mott's Assorted Fruit Flavored S | | $6.97 |
| | | | E 12 020 296 045 301 401 | B0798Q868T Brandon-super 100 Pcs 8 in x 6 | | $5.98 |
| | | | E 12 020 296 045 301 401 | B0FGQBX13L Jingmore 12 Pcs Volleyball Pla | | $23.99 |
| | | | E 12 020 296 045 301 401 | B0GLHWRCKS Skittles Gummies Variety Fun | | $19.88 |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **ACT** | **20056** | **4295** | | **AMAZON CAPITAL SERVICES** | | **Check** |
| | | | E 12 020 296 045 301 401 | Amazon Shipping Charge | $0.00 | |
| **PO#:** 7183 | **Voucher #:** | **50817** | Invoice | **Invoice No:** 13N1-DTYQ-YKL3 | **9/30/2026** | **Paid Amt:** **$109.80** |
| | | | | | | **Check Amount:** **$124.75** |
| **LAF** | | **1766** | | **BMO HARRIS BANK** | | **Wire** |
| | | | E 12 020 298 053 301 369 | Refund Tax | $29.50 | |
| **PO#:** | **Voucher #:** | **50984** | Credit | **Invoice No:** 08.04.2026 | **9/30/2026** | **Paid Amt:** **($29.50)** |
| | | | E 01 020 298 053 000 401 | Robotic Equipment Refund | $4,153.23 | |
| **PO#:** | **Voucher #:** | **50985** | Credit | **Invoice No:** 08.05.2026 | **9/30/2026** | **Paid Amt:** **($4,153.23)** |
| | | | E 01 005 020 000 000 490 | Harley's Food for Cabinet Meeting | $94.00 | |
| **PO#:** | **Voucher #:** | **50986** | Invoice | **Invoice No:** 08.06.2026 | **9/30/2026** | **Paid Amt:** **$94.00** |
| | | | E 01 005 810 000 000 401 | Boiler condensate neutralizers for both buildin | $790.38 | |
| **PO#:** 7115 | **Voucher #:** | **50987** | Invoice | **Invoice No:** 08.10.2026 | **9/30/2026** | **Paid Amt:** **$790.38** |
| | | | E 01 005 110 000 000 305 | MN Paid Leave | $510.75 | |
| **PO#:** | **Voucher #:** | **50988** | Invoice | **Invoice No:** 08.11.2026 | **9/30/2026** | **Paid Amt:** **$510.75** |
| | | | E 01 005 690 690 000 455 | Symetrix SymNet Radius | $424.57 | |
| **PO#:** | **Voucher #:** | **50989** | Invoice | **Invoice No:** 08.12.2026 | **9/30/2026** | **Paid Amt:** **$424.57** |
| | | | E 01 005 690 690 000 455 | Symetrix SymNet Radius Tax Credit | $29.63 | |
| **PO#:** | **Voucher #:** | **50990** | Credit | **Invoice No:** 08.24.2026 | **9/30/2026** | **Paid Amt:** **($29.63)** |
| | | | R 12 020 298 018 301 619 | Concessions Sams | $1,073.74 | |
| **PO#:** | **Voucher #:** | **50991** | Invoice | **Invoice No:** 8.12.2026 | **9/30/2026** | **Paid Amt:** **$1,073.74** |
| | | | E 01 020 292 000 000 401 | MSHSL Rule Books | $56.86 | |
| **PO#:** | **Voucher #:** | **50992** | Invoice | **Invoice No:** 08.13.2026 | **9/30/2026** | **Paid Amt:** **$56.86** |
| | | | E 01 005 690 690 000 315 | UPS Shipping Charge | $21.22 | |
| **PO#:** | **Voucher #:** | **50993** | Invoice | **Invoice No:** 8.10.2026 | **9/30/2026** | **Paid Amt:** **$21.22** |
| | | | E 01 005 690 690 000 315 | UPS Shipping Charge | $2.50 | |
| **PO#:** | **Voucher #:** | **50994** | Invoice | **Invoice No:** 08.17.2026 | **9/30/2026** | **Paid Amt:** **$2.50** |
| | | | E 01 020 292 000 000 820 | MSHSCA Coaches Fee MArschel | $69.75 | |
| **PO#:** | **Voucher #:** | **50995** | Invoice | **Invoice No:** 8.17.2026 | **9/30/2026** | **Paid Amt:** **$69.75** |
| | | | R 12 020 298 018 301 619 | Popcorm Machine Concessions | $1,329.00 | |
| **PO#:** | **Voucher #:** | **50996** | Invoice | **Invoice No:** 08.12.26 | **9/30/2026** | **Paid Amt:** **$1,329.00** |
| | | | E 01 020 294 054 000 401 | Best Buy Football Equipment | $221.39 | |
| **PO#:** | **Voucher #:** | **50997** | Invoice | **Invoice No:** 08.18.2026 | **9/30/2026** | **Paid Amt:** **$221.39** |
| | | | E 04 005 505 000 321 490 | Map Pizza Party Domino's | $93.91 | |
| **PO#:** | **Voucher #:** | **50998** | Invoice | **Invoice No:** 08.20.2026 | **9/30/2026** | **Paid Amt:** **$93.91** |
| | | | E 12 020 292 020 301 401 | CC Drinks Osakis Walmart | $17.64 | |
| **PO#:** | **Voucher #:** | **50999** | Invoice | **Invoice No:** 8.20.2026 | **9/30/2026** | **Paid Amt:** **$17.64** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **LAF** | | **1766** | | **BMO HARRIS BANK** | | **Wire** |
| | | | R 12 020 298 018 301 619 | Concessions Sams | | $284.90 |
| **PO#:** | | **Voucher #:** | **51000** Invoice | **Invoice No:** 08.26.2026 | **9/30/2026** | **Paid Amt:** **$284.90** |
| | | | E 01 020 260 255 000 430 | Lab supplies | | $598.36 |
| **PO#:** 7166 | | **Voucher #:** | **51001** Invoice | **Invoice No:** 8.26.2026 | **9/30/2026** | **Paid Amt:** **$598.36** |
| | | | E 01 020 298 151 000 401 | Misc. | | $35.77 |
| **PO#:** 7154 | | **Voucher #:** | **50982** Invoice | **Invoice No:** 07.30.2026 | **9/30/2026** | **Paid Amt:** **$35.77** |
| | | | E 01 020 298 151 000 401 | Misc. | | $397.63 |
| **PO#:** 7154 | | **Voucher #:** | **50983** Invoice | **Invoice No:** 07-30-2026 | **9/30/2026** | **Paid Amt:** **$397.63** |
| | | | | | | **Check Amount:** **$1,810.01** |
| **PCB** | | **1415** | | **PERA** | | **Wire** |
| | | | B 04 215 017 | PERA | | $72.69 |
| **PO#:** | | **Voucher #:** | **50464** Invoice | **Invoice No:** S2026244 | **9/3/2026** | **Paid Amt:** **$72.69** |
| | | | | | | **Check Amount:** **$72.69** |
| **PCB** | | **1415** | | **PERA** | | **Wire** |
| | | | B 01 215 017 | PERA | | $5,548.70 |
| | | | B 02 215 017 | PERA | | $299.11 |
| | | | B 04 215 017 | PERA | | $863.48 |
| **PO#:** | | **Voucher #:** | **50447** Invoice | **Invoice No:** S2027040 | **9/3/2026** | **Paid Amt:** **$6,711.29** |
| | | | | | | **Check Amount:** **$6,711.29** |
| **PCB** | | **1096** | | **COMMISSIONER OF REVENUE** | | **Wire** |
| | | | B 01 215 013 | State Tax | | $2,542.91 |
| | | | B 02 215 013 | State Tax | | $72.58 |
| | | | B 04 215 013 | State Tax | | $300.61 |
| **PO#:** | | **Voucher #:** | **50448** Invoice | **Invoice No:** S2027040 | **9/3/2026** | **Paid Amt:** **$2,916.10** |
| | | | | | | **Check Amount:** **$2,916.10** |
| **PCB** | | **1096** | | **COMMISSIONER OF REVENUE** | | **Wire** |
| | | | B 01 215 013 | State Tax | | $5,240.11 |
| | | | B 04 215 013 | State Tax | | $137.88 |
| **PO#:** | | **Voucher #:** | **50465** Invoice | **Invoice No:** S2026244 | **9/3/2026** | **Paid Amt:** **$5,377.99** |
| | | | | | | **Check Amount:** **$5,377.99** |
| **PCB** | | **1558** | | **TEACHERS RETIREMENT ASSN** | | **Wire** |
| | | | B 01 215 018 | TRA | | $5,102.61 |
| | | | B 04 215 018 | TRA | | $449.53 |
| **PO#:** | | **Voucher #:** | **50450** Invoice | **Invoice No:** S2027040 | **9/3/2026** | **Paid Amt:** **$5,552.14** |
| | | | | | | **Check Amount:** **$5,552.14** |

| Bank | Check No | Code | Rcd | Vendor | | Pmt/Void Date | | Pmt Type | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **PCB** | | **1558** | | **TEACHERS RETIREMENT ASSN** | | | | **Wire** | | |
| | | | B 01 215 018 | | TRA | | $30,106.25 | | | |
| | | | B 04 215 018 | | TRA | | $864.83 | | | |
| **PO#:** | | **Voucher #:** | **50467** Invoice | **Invoice No:** | S2026244 | **9/3/2026** | | **Paid Amt:** | **$30,971.08** | |
| | | | | | | | | **Check Amount:** | | **$30,971.08** |
| **PCB** | | **1137** | | **Aviben LLC** | | | | **Wire** | | |
| | | | B 01 215 005 | | Tax Ann | | $250.00 | | | |
| **PO#:** | | **Voucher #:** | **50453** Invoice | **Invoice No:** | S2027040 | **9/3/2026** | | **Paid Amt:** | **$250.00** | |
| | | | B 01 215 005 | | Tax Ann | | $2,358.57 | | | |
| | | | B 04 215 005 | | Payroll Deductions | | $41.66 | | | |
| **PO#:** | | **Voucher #:** | **50451** Invoice | **Invoice No:** | S2027040 | **9/3/2026** | | **Paid Amt:** | **$2,400.23** | |
| | | | B 01 215 005 | | Tax Ann | | $145.84 | | | |
| **PO#:** | | **Voucher #:** | **50452** Invoice | **Invoice No:** | S2027040 | **9/3/2026** | | **Paid Amt:** | **$145.84** | |
| | | | | | | | | **Check Amount:** | | **$2,796.07** |
| **PCB** | | **1137** | | **Aviben LLC** | | | | **Wire** | | |
| | | | B 01 215 005 | | Tax Ann | | $1,039.67 | | | |
| **PO#:** | | **Voucher #:** | **50470** Invoice | **Invoice No:** | S2026244 | **9/3/2026** | | **Paid Amt:** | **$1,039.67** | |
| | | | B 01 215 005 | | Tax Ann | | $7,603.61 | | | |
| | | | B 04 215 005 | | Payroll Deductions | | $65.24 | | | |
| **PO#:** | | **Voucher #:** | **50471** Invoice | **Invoice No:** | S2026244 | **9/3/2026** | | **Paid Amt:** | **$7,668.85** | |
| | | | B 01 215 005 | | Tax Ann | | $25.00 | | | |
| **PO#:** | | **Voucher #:** | **50472** Invoice | **Invoice No:** | S2026244 | **9/3/2026** | | **Paid Amt:** | **$25.00** | |
| | | | B 01 215 005 | | Tax Ann | | $315.00 | | | |
| **PO#:** | | **Voucher #:** | **50468** Invoice | **Invoice No:** | S2026244 | **9/3/2026** | | **Paid Amt:** | **$315.00** | |
| | | | B 01 215 005 | | Tax Ann | | $125.00 | | | |
| **PO#:** | | **Voucher #:** | **50469** Invoice | **Invoice No:** | S2026244 | **9/3/2026** | | **Paid Amt:** | **$125.00** | |
| | | | | | | | | **Check Amount:** | | **$9,173.52** |
| **PCB** | | **4614** | | **WEX** | | | | **Wire** | | |
| | | | B 01 215 084 | | HSA | | $1,983.85 | | | |
| | | | B 04 215 084 | | Adjustment | | ($383.31) | | | |
| | | | B 02 215 084 | | HSA | | $45.00 | | | |
| | | | B 04 215 084 | | Payroll Deductions | | $435.38 | | | |
| **PO#:** | | **Voucher #:** | **50443** Invoice | **Invoice No:** | S2027040 | **9/3/2026** | | **Paid Amt:** | **$2,080.92** | |
| | | | B 01 215 084 | | HSA | | $4,667.15 | | | |
| **PO#:** | | **Voucher #:** | **50459** Invoice | **Invoice No:** | S2026244 | **9/3/2026** | | **Paid Amt:** | **$4,667.15** | |
| | | | | | | | | **Check Amount:** | | **$6,748.07** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | | **1346** | | **MINNESOTA POWER** | | **Wire** |
| | | | E 01 020 810 000 000 331 | Acct 0191115490 | | $190.29 |
| **PO#:** | | **Voucher #:** | **50491** Invoice | **Invoice No:** 019257682577 | **9/3/2026** | **Paid Amt: $190.29** |
| | | | | | | **Check Amount: $190.29** |
| **PCB** | | **1558** | | **TEACHERS RETIREMENT ASSN** | | **Wire** |
| | | | B 01 215 018 | TRA | | $36,933.21 |
| | | | B 04 215 018 | TRA | | $1,636.96 |
| **PO#:** | | **Voucher #:** | **50705** Invoice | **Invoice No:** S2027050 | **9/17/2026** | **Paid Amt: $38,570.17** |
| | | | | | | **Check Amount: $38,570.17** |
| **PCB** | | **4400** | | **FEDERAL TAX PAYMENT** | | **Wire** |
| | | | B 01 215 010 | FICA | | $37,368.92 |
| | | | B 02 215 010 | FICA | | $482.92 |
| | | | B 04 215 010 | FICA | | $2,522.74 |
| | | | B 01 215 011 | Federal Tax | | $17,184.50 |
| | | | B 02 215 011 | Federal Tax | | $106.89 |
| | | | B 04 215 011 | Federal Tax | | $552.33 |
| **PO#:** | | **Voucher #:** | **50712** Invoice | **Invoice No:** S2027050 | **9/17/2026** | **Paid Amt: $58,218.30** |
| | | | | | | **Check Amount: $58,218.30** |
| **PCB** | | **1096** | | **COMMISSIONER OF REVENUE** | | **Wire** |
| | | | B 01 215 013 | State Tax | | $9,020.22 |
| | | | B 02 215 013 | State Tax | | $89.43 |
| | | | B 04 215 013 | State Tax | | $486.28 |
| **PO#:** | | **Voucher #:** | **50703** Invoice | **Invoice No:** S2027050 | **9/17/2026** | **Paid Amt: $9,595.93** |
| | | | | | | **Check Amount: $9,595.93** |
| **PCB** | | **3113** | | **REPUBLIC SERVICES #891** | | **Wire** |
| | | | E 01 005 810 000 000 330 | Waste/Recycling Services | | $982.16 |
| **PO#:** | | **Voucher #:** | **50715** Invoice | **Invoice No:** 0891-001550710 | **9/17/2026** | **Paid Amt: $982.16** |
| | | | E 01 005 810 000 000 330 | Waste/Recycling Services | | $1,672.33 |
| **PO#:** | | **Voucher #:** | **50716** Invoice | **Invoice No:** 0891-001550709 | **9/17/2026** | **Paid Amt: $1,672.33** |
| | | | | | | **Check Amount: $2,654.49** |
| **PCB** | | **1346** | | **MINNESOTA POWER** | | **Wire** |
| | | | E 01 010 810 000 000 331 | Acct 4015125490 Electric | | $3,762.36 |
| **PO#:** | | **Voucher #:** | **50719** Invoice | **Invoice No:** 401964733143 | **9/17/2026** | **Paid Amt: $3,762.36** |
| | | | E 01 020 810 000 000 331 | Acct 5091115490 MS/HS | | $13,625.39 |
| **PO#:** | | **Voucher #:** | **50720** Invoice | **Invoice No:** 509664473786 | **9/17/2026** | **Paid Amt: $13,625.39** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | | **1346** | | **MINNESOTA POWER** | | **Wire** |
| | | | E 01 020 810 000 000 331 | Acct 6691032130 Elect | | $102.73 |
| **PO#:** | **Voucher #:** | **50717** | Invoice | **Invoice No:** 669917852275 | **9/17/2026** | **Paid Amt: $102.73** |
| | | | E 01 020 810 000 000 331 | Acct 811180000 Elect | | $603.43 |
| **PO#:** | **Voucher #:** | **50718** | Invoice | **Invoice No:** 811579749643 | **9/17/2026** | **Paid Amt: $603.43** |
| | | | | | | **Check Amount: $18,093.91** |
| **PCB** | | **4614** | | **WEX** | | **Wire** |
| | | | B 01 215 082 | Flex | | $30.00 |
| **PO#:** | **Voucher #:** | **50781** | Invoice | **Invoice No:** 09.02.2026 | **9/24/2026** | **Paid Amt: $30.00** |
| | | | | | | **Check Amount: $30.00** |
| **PCB** | | **4614** | | **WEX** | | **Wire** |
| | | | B 01 215 082 | Daycare | | $2,242.12 |
| | | | B 01 215 082 | Flex | | $29.99 |
| **PO#:** | **Voucher #:** | **50782** | Invoice | **Invoice No:** 09.15.2026 | **9/24/2026** | **Paid Amt: $2,272.11** |
| | | | | | | **Check Amount: $2,272.11** |
| **PCB** | | **4614** | | **WEX** | | **Wire** |
| | | | B 01 215 082 | Daycare | | $779.82 |
| **PO#:** | **Voucher #:** | **50783** | Invoice | **Invoice No:** 09.22.2026 | **9/24/2026** | **Paid Amt: $779.82** |
| | | | | | | **Check Amount: $779.82** |
| **PCB** | | **4614** | | **WEX** | | **Wire** |
| | | | B 01 215 084 | HSA | | $6,120.57 |
| | | | B 02 215 084 | HSA | | $45.00 |
| | | | B 04 215 084 | Payroll Deductions | | $332.89 |
| **PO#:** | **Voucher #:** | **50697** | Invoice | **Invoice No:** S2027050 | **9/24/2026** | **Paid Amt: $6,498.46** |
| | | | | | | **Check Amount: $6,498.46** |
| **PCB** | | **1137** | | **Aviben LLC** | | **Wire** |
| | | | B 01 215 005 | Tax Ann | | $1,280.37 |
| **PO#:** | **Voucher #:** | **50708** | Invoice | **Invoice No:** S2027050 | **9/24/2026** | **Paid Amt: $1,280.37** |
| | | | B 01 215 005 | Tax Ann | | $10,935.55 |
| | | | B 04 215 005 | Payroll Deductions | | $290.59 |
| **PO#:** | **Voucher #:** | **50709** | Invoice | **Invoice No:** S2027050 | **9/24/2026** | **Paid Amt: $11,226.14** |
| | | | B 01 215 005 | Tax Ann | | $145.84 |
| **PO#:** | **Voucher #:** | **50710** | Invoice | **Invoice No:** S2027050 | **9/24/2026** | **Paid Amt: $145.84** |
| | | | B 01 215 005 | Tax Ann | | $275.00 |
| **PO#:** | **Voucher #:** | **50711** | Invoice | **Invoice No:** S2027050 | **9/24/2026** | **Paid Amt: $275.00** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | | Pmt/Void Date | Pmt Type | |
|---|---|---|---|---|---|---|---|---|
| **PCB** | | **1137** | | **Aviben LLC** | | | **Wire** | |
| | | | B 01 215 005 | Tax Ann | $102.50 | | | |
| **PO#:** | | **Voucher #:** | **50706** Invoice | **Invoice No:** S2027050 | | **9/24/2026** | **Paid Amt:** | **$102.50** |
| | | | B 01 215 005 | Tax Ann | $230.00 | | | |
| **PO#:** | | **Voucher #:** | **50707** Invoice | **Invoice No:** S2027050 | | **9/24/2026** | **Paid Amt:** | **$230.00** |
| | | | | | | | **Check Amount:** | **$13,259.85** |
| **PCB** | | **1415** | | **PERA** | | | **Wire** | |
| | | | B 01 215 017 | PERA | $8,367.64 | | | |
| | | | B 02 215 017 | PERA | $489.03 | | | |
| | | | B 04 215 017 | PERA | $1,090.27 | | | |
| **PO#:** | | **Voucher #:** | **50702** Invoice | **Invoice No:** S2027050 | | **9/24/2026** | **Paid Amt:** | **$9,946.94** |
| | | | | | | | **Check Amount:** | **$9,946.94** |
| **PCB** | | **4400** | | **FEDERAL TAX PAYMENT** | | | **Wire** | |
| | | | B 01 215 010 | FICA | $44,455.02 | | | |
| | | | B 02 215 010 | FICA | $2,203.38 | | | |
| | | | B 04 215 010 | FICA | $2,379.36 | | | |
| | | | B 01 215 011 | Federal Tax | $18,602.52 | | | |
| | | | B 02 215 011 | Federal Tax | $521.89 | | | |
| | | | B 04 215 011 | Federal Tax | $317.97 | | | |
| **PO#:** | | **Voucher #:** | **50844** Invoice | **Invoice No:** S2027060 | | **9/30/2026** | **Paid Amt:** | **$68,480.14** |
| | | | | | | | **Check Amount:** | **$68,480.14** |
| **PCB** | | **4518** | | **POSTALIA** | | | **Wire** | |
| | | | E 01 005 105 000 000 329 | September Postage | $200.00 | | | |
| **PO#:** | | **Voucher #:** | **50860** Invoice | **Invoice No:** 09.17.2026 | | **9/30/2026** | **Paid Amt:** | **$200.00** |
| | | | | | | | **Check Amount:** | **$200.00** |
| **PCB** | | **4614** | | **WEX** | | | **Wire** | |
| | | | E 01 005 110 000 000 305 | WEX monthy service fee August | $195.00 | | | |
| **PO#:** | | **Voucher #:** | **50861** Invoice | **Invoice No:** 0002455565-IN | | **9/30/2026** | **Paid Amt:** | **$195.00** |
| | | | | | | | **Check Amount:** | **$195.00** |
| **PCB** | | **4614** | | **WEX** | | | **Wire** | |
| | | | B 01 215 082 | Flex | $30.00 | | | |
| **PO#:** | | **Voucher #:** | **50862** Invoice | **Invoice No:** 09.25.2026 | | **9/30/2026** | **Paid Amt:** | **$30.00** |
| | | | | | | | **Check Amount:** | **$30.00** |
| **PCB** | **79893** | **3757** | | **Blue Cross Blue Shield** | | | **Check** | |
| | | | B 01 215 033 | Vision Flex | $31.25 | | | |

| Bank | Check No | Code | Rcd | Vendor | | Pmt/Void Date | Pmt Type | | |
|---|---|---|---|---|---|---|---|---|---|
| **PCB** | **79893** | **3757** | | **Blue Cross Blue Shield** | | | **Check** | | |
| | | | B 02 215 033 | | Vision Flex | | $2.49 | | |
| **PO#:** | **Voucher #:** | **50367** | Invoice | **Invoice No:** | S2027030 | **9/3/2026** | | **Paid Amt:** | **$33.74** |
| | | | B 01 215 033 | | Vision Flex | | $78.63 | | |
| | | | B 01 215 033 | | Adjustment | | $82.47 | | |
| **PO#:** | **Voucher #:** | **50474** | Invoice | **Invoice No:** | S2026244 | **9/3/2026** | | **Paid Amt:** | **$161.10** |
| | | | B 01 215 033 | | Vision Flex | | $31.25 | | |
| | | | B 02 215 033 | | Vision Flex | | $2.49 | | |
| **PO#:** | **Voucher #:** | **50455** | Invoice | **Invoice No:** | S2027040 | **9/3/2026** | | **Paid Amt:** | **$33.74** |
| | | | B 01 215 033 | | Vision Flex | | $80.41 | | |
| **PO#:** | **Voucher #:** | **50385** | Invoice | **Invoice No:** | S2026243 | **9/3/2026** | | **Paid Amt:** | **$80.41** |
| | | | | | | | | **Check Amount:** | **$308.99** |
| **PCB** | **79894** | **4665** | | **HARTFORD INSURANCE** | | | **Check** | | |
| | | | B 01 215 032 | | Life | | $177.15 | | |
| | | | B 02 215 032 | | Life | | $11.85 | | |
| | | | B 04 215 032 | | Life | | $6.78 | | |
| **PO#:** | **Voucher #:** | **50444** | Invoice | **Invoice No:** | S2027040 | **9/3/2026** | | **Paid Amt:** | **$195.78** |
| | | | B 01 215 031 | | LTD | | $165.07 | | |
| | | | B 02 215 031 | | LTD | | $6.18 | | |
| | | | B 04 215 031 | | LTD | | $9.60 | | |
| **PO#:** | **Voucher #:** | **50445** | Invoice | **Invoice No:** | S2027040 | **9/3/2026** | | **Paid Amt:** | **$180.85** |
| | | | B 01 215 051 | | Short Term Disability | | $26.59 | | |
| | | | B 02 215 051 | | Short Term Disability | | $3.88 | | |
| **PO#:** | **Voucher #:** | **50449** | Invoice | **Invoice No:** | S2027040 | **9/3/2026** | | **Paid Amt:** | **$30.47** |
| | | | B 01 215 031 | | LTD | | $525.43 | | |
| | | | B 04 215 031 | | LTD | | $28.43 | | |
| | | | B 01 215 031 | | Adjustment | | $275.07 | | |
| **PO#:** | **Voucher #:** | **50461** | Invoice | **Invoice No:** | S2026244 | **9/3/2026** | | **Paid Amt:** | **$828.93** |
| | | | B 01 215 032 | | Life | | $429.96 | | |
| | | | B 04 215 032 | | Life | | $18.00 | | |
| **PO#:** | **Voucher #:** | **50371** | Invoice | **Invoice No:** | S2026243 | **9/3/2026** | | **Paid Amt:** | **$447.96** |
| | | | B 01 215 031 | | LTD | | $528.34 | | |
| | | | B 04 215 031 | | LTD | | $28.43 | | |
| **PO#:** | **Voucher #:** | **50372** | Invoice | **Invoice No:** | S2026243 | **9/3/2026** | | **Paid Amt:** | **$556.77** |
| | | | B 01 215 031 | | LTD | | $165.07 | | |
| | | | B 02 215 031 | | LTD | | $6.18 | | |

| Bank | Check No | Code | Rcd | Vendor | | Pmt/Void Date | Pmt Type | | |
|---|---|---|---|---|---|---|---|---|---|
| PCB | 79894 | 4665 | | HARTFORD INSURANCE | | | Check | | |
| | | | B 04 215 031 | | LTD | | $9.60 | | |
| PO#: | | Voucher #: | 50357 | Invoice | Invoice No: S2027030 | 9/3/2026 | | Paid Amt: | $180.85 |
| | | | B 01 215 032 | | Life | | $429.52 | | |
| | | | B 04 215 032 | | Life | | $18.00 | | |
| | | | B 01 215 032 | | Adjustment | | $274.74 | | |
| PO#: | | Voucher #: | 50460 | Invoice | Invoice No: S2026244 | 9/3/2026 | | Paid Amt: | $722.26 |
| | | | B 01 215 051 | | Short Term Disability | | $26.59 | | |
| | | | B 02 215 051 | | Short Term Disability | | $3.88 | | |
| PO#: | | Voucher #: | 50361 | Invoice | Invoice No: S2027030 | 9/3/2026 | | Paid Amt: | $30.47 |
| | | | B 01 215 051 | | Short Term Disability | | $84.23 | | |
| | | | B 04 215 051 | | Short Term Disability | | $12.70 | | |
| PO#: | | Voucher #: | 50377 | Invoice | Invoice No: S2026243 | 9/3/2026 | | Paid Amt: | $96.93 |
| | | | B 01 215 032 | | Life | | $173.15 | | |
| | | | B 02 215 032 | | Life | | $11.85 | | |
| | | | B 04 215 032 | | Life | | $3.00 | | |
| PO#: | | Voucher #: | 50356 | Invoice | Invoice No: S2027030 | 9/3/2026 | | Paid Amt: | $188.00 |
| | | | B 01 215 051 | | Short Term Disability | | $83.76 | | |
| | | | B 01 215 051 | | Adjustment | | ($24.78) | | |
| | | | B 04 215 051 | | Short Term Disability | | $12.58 | | |
| PO#: | | Voucher #: | 50466 | Invoice | Invoice No: S2026244 | 9/3/2026 | | Paid Amt: | $71.56 |
| | | | | | | | | Check Amount: | $3,530.83 |
| PCB | 79895 | 4620 | | HealthPartners Inc | | | Check | | |
| | | | E 01 005 110 000 000 305 | | EAP | | $125.40 | | |
| PO#: | | Voucher #: | 50492 | Invoice | Invoice No: 08.31.2026 | 9/3/2026 | | Paid Amt: | $125.40 |
| | | | B 01 215 035 | | Dental | | $1,070.14 | | |
| | | | B 04 215 035 | | Payroll Deductions | | $92.50 | | |
| PO#: | | Voucher #: | 50368 | Invoice | Invoice No: S2026243 | 9/3/2026 | | Paid Amt: | $1,162.64 |
| | | | B 01 215 030 | | Hospital | | $13,616.47 | | |
| | | | B 02 215 030 | | Hospital | | $574.70 | | |
| PO#: | | Voucher #: | 50354 | Invoice | Invoice No: S2027030 | 9/3/2026 | | Paid Amt: | $14,191.17 |
| | | | B 01 215 030 | | Hospital | | $26,029.07 | | |
| | | | B 04 215 030 | | Hospital | | $1,154.90 | | |
| PO#: | | Voucher #: | 50369 | Invoice | Invoice No: S2026243 | 9/3/2026 | | Paid Amt: | $27,183.97 |
| | | | B 01 215 030 | | Hospital | | $25,991.51 | | |
| | | | B 01 215 030 | | Adjustment | | $6,975.20 | | |

| Bank | Check No | Code | Rcd | Vendor | | Pmt/Void Date | Pmt Type | | |
|---|---|---|---|---|---|---|---|---|---|
| **PCB** | **79895** | **4620** | | **HealthPartners Inc** | | | **Check** | | |
| | | | B 04 215 030 | | Hospital | | $1,154.87 | | |
| **PO#:** | **Voucher #:** | **50458** | Invoice | **Invoice No:** S2026244 | | **9/3/2026** | | **Paid Amt:** | **$34,121.58** |
| | | | B 04 215 030 | | Hospital | | $0.01 | | |
| **PO#:** | **Voucher #:** | **50351** | Credit | **Invoice No:** S2027030 | | **9/3/2026** | | **Paid Amt:** | **($0.01)** |
| | | | B 01 215 035 | | Dental | | $259.56 | | |
| | | | B 02 215 035 | | Payroll Deductions | | $18.51 | | |
| **PO#:** | **Voucher #:** | **50353** | Invoice | **Invoice No:** S2027030 | | **9/3/2026** | | **Paid Amt:** | **$278.07** |
| | | | B 01 215 030 | | Hospital | | $13,616.47 | | |
| | | | B 02 215 030 | | Hospital | | $574.70 | | |
| **PO#:** | **Voucher #:** | **50442** | Invoice | **Invoice No:** S2027040 | | **9/3/2026** | | **Paid Amt:** | **$14,191.17** |
| | | | B 01 215 035 | | Dental | | $1,066.61 | | |
| | | | B 01 215 035 | | Adjustment | | $230.41 | | |
| | | | B 04 215 035 | | Payroll Deductions | | $92.42 | | |
| **PO#:** | **Voucher #:** | **50457** | Invoice | **Invoice No:** S2026244 | | **9/3/2026** | | **Paid Amt:** | **$1,389.44** |
| | | | B 01 215 035 | | Dental | | $259.56 | | |
| | | | B 02 215 035 | | Payroll Deductions | | $18.51 | | |
| **PO#:** | **Voucher #:** | **50441** | Invoice | **Invoice No:** S2027040 | | **9/3/2026** | | **Paid Amt:** | **$278.07** |
| | | | | | | | | **Check Amount:** | **$92,921.50** |
| **PCB** | **79896** | **2288** | | **MN CHILD SUPPORT PAYMENT CENTER** | | | **Check** | | |
| | | | B 01 215 079 | | Garnish | | $77.40 | | |
| **PO#:** | **Voucher #:** | **50462** | Invoice | **Invoice No:** S2026244 | | **9/3/2026** | | **Paid Amt:** | **$77.40** |
| | | | | | | | | **Check Amount:** | **$77.40** |
| **PCB** | **79897** | **3684** | | **ADA Sports & Rackets, LLC** | | | **Check** | | |
| | | | E 01 020 240 000 000 430 | | Badminton Racket | | $84.00 | | |
| | | | E 01 020 240 000 000 430 | | Mini Badminton Racket | | $10.00 | | |
| | | | E 01 020 240 000 000 430 | | Pickleball Paddles | | $60.00 | | |
| | | | E 01 020 240 000 000 430 | | Pickleball Bag | | $48.00 | | |
| | | | E 01 020 240 000 000 430 | | Freight | | $15.00 | | |
| **PO#:** 7178 | **Voucher #:** | **50569** | Invoice | **Invoice No:** K15742 | | **9/16/2026** | | **Paid Amt:** | **$217.00** |
| | | | | | | | | **Check Amount:** | **$217.00** |
| **PCB** | **79898** | **3181** | | **ALAN FUERSTENBERG** | | | **Check** | | |
| | | | E 01 020 296 058 000 305 | | Volleyball Official Little Falls | | $150.00 | | |
| **PO#:** | **Voucher #:** | **50530** | Invoice | **Invoice No:** 08.31.2026 | | **9/16/2026** | | **Paid Amt:** | **$150.00** |
| | | | | | | | | **Check Amount:** | **$150.00** |
| **PCB** | **79899** | **4295** | | **AMAZON CAPITAL SERVICES** | | | **Check** | | |
| | | | E 01 005 690 690 000 455 | | B08YCW8XZR 1-1/2" x 1-1/2" x 8" Inch Abrasi | | $7.69 | | |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79899** | **4295** | | **AMAZON CAPITAL SERVICES** | | **Check** |
| | | | E 01 005 690 690 000 455 | Amazon Shipping Charge | $0.00 | |
| **PO#:** 7110 | **Voucher #:** | **50543** | Invoice | **Invoice No:** 1DMG-11GX-6WRT | **9/16/2026** | **Paid Amt:** **$7.69** |
| | | | E 01 020 230 000 000 430 | B07K928BX5 Amazon Basics Heavy Duty Dry | $13.11 | |
| | | | E 01 020 230 000 000 430 | B0CZYJ8Y3B Cryptid Construction Kit - Funny | $25.95 | |
| **PO#:** 7130 | **Voucher #:** | **50544** | Invoice | **Invoice No:** 13QD-NY67-4VVV | **9/16/2026** | **Paid Amt:** **$39.06** |
| | | | E 04 005 505 000 321 401 | B0C6V45FLJ Play Platoon Capture the Flag, T | $70.44 | |
| | | | E 04 005 505 000 321 401 | B0CPLCVK6N FGBNM 25 Pack Disc Cones C | $8.99 | |
| | | | E 04 005 505 000 321 401 | B0DCK23X6K RUN2PEAK Light Soft Volleyba | $20.88 | |
| | | | E 04 005 505 000 321 401 | Amazon Shipping Charge | $0.00 | |
| **PO#:** 7132 | **Voucher #:** | **50545** | Invoice | **Invoice No:** 1LYC-LY6R-4C4M | **9/16/2026** | **Paid Amt:** **$100.31** |
| | | | E 01 005 690 690 000 455 | B088QV215Y Eyoyo EYH2 Handheld USB Wi | $59.97 | |
| | | | E 01 005 690 690 000 455 | Amazon Shipping Charge | $0.00 | |
| **PO#:** 7148 | **Voucher #:** | **50546** | Invoice | **Invoice No:** 1YGN-CW6Y-6F4F | **9/16/2026** | **Paid Amt:** **$59.97** |
| | | | E 01 005 810 000 000 401 | B0CQLBN64R FLAGWIN Minnesota Flag 5x8 | $53.15 | |
| **PO#:** 7127 | **Voucher #:** | **50547** | Invoice | **Invoice No:** 1NLP-67LJ-QLJP | **9/16/2026** | **Paid Amt:** **$53.15** |
| | | | E 01 005 810 000 000 401 | B07MRG2527 Nu-Calgon Special Hd Cal Clea | $235.28 | |
| | | | E 01 005 810 000 000 401 | B08XX964GL BOJACK 1 Poles FLA 30 Amp C | $14.89 | |
| | | | E 01 005 810 000 000 401 | B098TCNTQP BECOLLO 3/16 Inch Cobalt Dri | $25.98 | |
| | | | E 01 005 810 000 000 401 | B0CW23QVRL Greycore Tools 3/16 Inch x 6 I | $8.99 | |
| | | | E 01 005 810 000 000 401 | B0CY5827HP ROTERDON Minnesota State F | $34.19 | |
| | | | E 01 005 810 000 000 401 | B0FN7FM5PZ Chunful 96 Pcs Chair Leg Floo | $74.08 | |
| **PO#:** 7127 | **Voucher #:** | **50548** | Invoice | **Invoice No:** 113V-D6J3-797L | **9/16/2026** | **Paid Amt:** **$393.41** |
| | | | E 01 010 420 000 740 433 | B000J07BRQ Scotch Heavy Duty Shipping Pa | $23.98 | |
| | | | E 01 010 420 000 740 433 | B001BE12BA Scotch Transparent Tape, 1 Inch | $12.38 | |
| | | | E 01 010 420 000 740 433 | B013RQPB5C Crayola Ultra Clean Washable | $29.98 | |
| | | | E 01 010 420 000 740 433 | B019592A6I Crayola Ultra Clean Fine Line Wa | $27.98 | |
| | | | E 01 010 420 000 740 433 | B079KL4C91 Amazon Basics Clear Thermal L | $17.99 | |
| | | | E 01 010 420 000 740 433 | B07X11WZRJ Amazon Basics Clasp Kraft Env | $13.05 | |
| | | | E 01 010 420 000 740 433 | B0F16LZK47 EXPO Dry Erase Markers Ultima | $32.63 | |
| | | | E 01 010 420 000 740 433 | B0FMDVKS2C (24 Pads) Sticky Notes 3x3 Inc | $8.99 | |
| **PO#:** 7121 | **Voucher #:** | **50523** | Invoice | **Invoice No:** 1FHG-KL9W-YMLX | **9/16/2026** | **Paid Amt:** **$166.98** |
| | | | E 01 020 301 320 830 433 | B071ZZ1H19 Nortools Outside Micrometer, Ra | $72.80 | |
| | | | E 01 020 301 320 830 433 | B07MVW7CLM REXBETI 25Pcs Metal File Se | $25.98 | |
| | | | E 01 020 301 320 830 433 | B083K5698M Goupchn Back Probe Kit 4mm E | $35.98 | |
| | | | E 01 020 301 320 830 433 | B084DBSPFQ RW 0159-001 Carburetor Jet C | $22.91 | |
| | | | E 01 020 301 320 830 433 | B088CTV75C Nicpro 18 Colors Large Bulk Acı | $67.98 | |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | | | | | | | | Pmt/Void Date | | Pmt Type | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **PCB** | **79899** | **4295** | | **AMAZON CAPITAL SERVICES** | | | | | | | | | | **Check** | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B0894MTSJZ 32-Piece Carburetor Cleaning B | | $8.99 | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B09MSSXFWQ 20 Pcs Carbide Burr Bits 1/8" | | $39.98 | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B09N79GY8J DPTOOL Fuel Injector Noid Ligh | | $24.99 | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B0B5XGRV2S CaRoller 29Pcs Drill Bit Set,13 | | $79.98 | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B0CBVD3ZFF Yizzvb 120 Pcs 1.5 Inch T-Pins | | $6.29 | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B0CBXCC5MW 500g Solder Wire Lead Free F | | $95.98 | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B0CNGM2D14 ESRICH 240PCS Paint Brushe | | $59.98 | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B0CRRKRJ2S WOLFBOX 4000A Jump Starte | | $119.99 | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B0D5M73S6M YEGEER 528 Count Colored P | | $36.99 | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B0FW4TYH9H Tape Measure 25 ft, 6 Pack Bu | | $51.98 | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | Discount | | ($7.40) | | | |
| **PO#:** 7139 | | **Voucher #:** | | **50524** | Invoice | | | **Invoice No:** | | 1QVD-XPGN-4T1H | **9/16/2026** | | | **Paid Amt:** | **$743.40** |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B07D4YF3K4 Neenah Index Cardstock, 8.5" x | | $14.17 | | | |
| **PO#:** 7131 | | **Voucher #:** | | **50636** | Invoice | | | **Invoice No:** | | 17H1-LCYT-3XKV | **9/16/2026** | | | **Paid Amt:** | **$14.17** |
| | | | E | 01 | 005 | 690 | 690 | 000 | 455 | B0FGJJNJG3 BOSHCRAFT 180 Grit Sanding | | $7.99 | | | |
| **PO#:** 7110 | | **Voucher #:** | | **50542** | Invoice | | | **Invoice No:** | | 1LV#-T43M-M6RJ | **9/16/2026** | | | **Paid Amt:** | **$7.99** |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B0BZTRHDZC Fuutreo 100 Pack 12 Inch Rule | | $24.99 | | | |
| **PO#:** 7139 | | **Voucher #:** | | **50525** | Invoice | | | **Invoice No:** | | 1V9W-V7KV-M1RG | **9/16/2026** | | | **Paid Amt:** | **$24.99** |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B0CM9GXJMK DURNERGY LR1130 Battery 1 | | $10.99 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B0DNFMS4FS Tdfronien 12 Packs Scientific C | | $37.59 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B0DRFQG5SX 24 Packs Pocket Size Mini Blu | | $29.99 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | Amazon Shipping Charge | | $0.00 | | | |
| **PO#:** 7168 | | **Voucher #:** | | **50558** | Invoice | | | **Invoice No:** | | 1YCX-P3CL-F33G | **9/16/2026** | | | **Paid Amt:** | **$78.57** |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | 0744073707 The Dog Encyclopedia (DK Pet E | | $19.55 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B00006IEI4 X-ACTO School Pro Classroom E | | $36.78 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B000239E6Q Toysmith Euler's Disk Physics S | | $44.99 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B00ES3P2IA United Scientific™ Tuning Fork S | | $36.29 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B07PZ6X2D4 HDNNC Portable Ball Pump, Air | | $5.98 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B08L5Z2Q49 Stemclas Plasma Ball/Light/Lam | | $13.99 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B0DPW738GT ROYHOO 15PCS Army Camo | | $14.99 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B0F8H5RMCZ INKZOO Flex Tracks 15 Ft Sta | | $23.98 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B0FC5QVZZV FDCTR Remote Control Car, C | | $23.99 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B0GRYYZZ93 FDCTR Remote Control Car, O | | $25.99 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | B0GRZMWNT3 FDCTR Remote Control Car, | | $25.99 | | | |
| | | | E | 01 | 020 | 260 | 000 | 000 | 430 | Amazon Shipping Charge | | $0.00 | | | |
| **PO#:** 7152 | | **Voucher #:** | | **50559** | Invoice | | | **Invoice No:** | | 1HP&-F3NL-TRXC | **9/16/2026** | | | **Paid Amt:** | **$272.52** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | | | | | | | | Pmt/Void Date | | Pmt Type | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **PCB** | **79899** | **4295** | | **AMAZON CAPITAL SERVICES** | | | | | | | | | | **Check** | |
| | | | E | 01 | 020 | 292 | 052 | 000 | 401 | B000FGABD0 Timex Unisex T5E961 Ironman | | $442.08 | | | |
| | | | E | 01 | 020 | 292 | 052 | 000 | 401 | B08NXG2HT3 Zozen Measuring Wheel in Met | | $36.99 | | | |
| | | | E | 01 | 020 | 292 | 052 | 000 | 401 | B09N6P4WYQ JULMELON 120PCS 1/4 Inch | | $9.35 | | | |
| | | | E | 01 | 020 | 292 | 052 | 000 | 401 | B09W4QN18T JULMELON 120PCS 1/2 Track | | $9.75 | | | |
| | | | E | 01 | 020 | 292 | 052 | 000 | 401 | Amazon Shipping Charge | | $0.00 | | | |
| **PO#:** 7159 | | **Voucher #:** | | **50563** | Invoice | | | | | **Invoice No:** 1JHF-77MN-F719 | **9/16/2026** | | | **Paid Amt:** | **$498.17** |
| | | | E | 01 | 010 | 203 | 200 | 000 | 430 | B0GPNJH7M9 The Runaway Cyclops (The Ki | | $7.99 | | | |
| **PO#:** 6969 | | **Voucher #:** | | **50567** | Invoice | | | | | **Invoice No:** 1TD1-1PXP-RYW6 | **9/16/2026** | | | **Paid Amt:** | **$7.99** |
| | | | E | 01 | 010 | 203 | 100 | 000 | 430 | B0F3HRXGGS Leinuosen 6 Pcs Plastic Stool | | $89.99 | | | |
| | | | E | 01 | 010 | 203 | 100 | 000 | 430 | Amazon Shipping Charge | | $0.00 | | | |
| **PO#:** 7128 | | **Voucher #:** | | **50572** | Invoice | | | | | **Invoice No:** 1P3H-KG9J-6LKQ | **9/16/2026** | | | **Paid Amt:** | **$89.99** |
| | | | E | 01 | 020 | 710 | 000 | 000 | 430 | B00004Z5QO Avery Printable Return Address | | $12.89 | | | |
| | | | E | 01 | 020 | 710 | 000 | 000 | 430 | B0035LXTYU Scotch Double-Sided Tape, 1/2 | | $5.30 | | | |
| | | | E | 01 | 020 | 710 | 000 | 000 | 430 | B00MV08T1Y Tru Red 424154 Shredder Bags | | $16.65 | | | |
| | | | E | 01 | 020 | 710 | 000 | 000 | 430 | Amazon Shipping Charge | | $0.00 | | | |
| **PO#:** 7165 | | **Voucher #:** | | **50578** | Invoice | | | | | **Invoice No:** 1VVF-4VNX-CGDJ | **9/16/2026** | | | **Paid Amt:** | **$34.84** |
| | | | E | 01 | 020 | 710 | 000 | 000 | 430 | B0C49F6S7M MaxGear Magnetic Sign Holder | | $6.99 | | | |
| | | | E | 01 | 020 | 710 | 000 | 000 | 430 | Amazon Shipping Charge | | $0.00 | | | |
| **PO#:** 7162 | | **Voucher #:** | | **50579** | Invoice | | | | | **Invoice No:** 19YR-T1FD-C4QJ | **9/16/2026** | | | **Paid Amt:** | **$6.99** |
| | | | E | 01 | 020 | 230 | 000 | 000 | 430 | 1961684136 ¡Monísimo!: Las aventuras de la | | $12.00 | | | |
| | | | E | 01 | 020 | 230 | 000 | 000 | 430 | 1967430012 ¿Estás listo para cuidar un gato? | | $9.99 | | | |
| | | | E | 01 | 020 | 230 | 000 | 000 | 430 | 1967430055 Misterio en el canal de Panamá ( | | $9.69 | | | |
| | | | E | 01 | 020 | 230 | 000 | 000 | 430 | B0GJNSW4M1 Monstruo quiere panqueques | | $10.00 | | | |
| | | | E | 01 | 020 | 230 | 000 | 000 | 430 | B0GKXXL99X Plata la Rata (Confidence Read | | $10.00 | | | |
| | | | E | 01 | 020 | 230 | 000 | 000 | 430 | B0GZJYSVHT Sombras (Confidence Readers | | $10.00 | | | |
| | | | E | 01 | 020 | 230 | 000 | 000 | 430 | B0H1B4PRJF Es importante ser paciente (Co | | $10.00 | | | |
| | | | E | 01 | 020 | 230 | 000 | 000 | 430 | B0H33SCQ9R El vendedor (Confidence Read | | $10.00 | | | |
| | | | E | 01 | 020 | 230 | 000 | 000 | 430 | B0HCKS3F6T Quiero ser un dinosaurio (Confi | | $10.00 | | | |
| | | | E | 01 | 020 | 230 | 000 | 000 | 430 | Amazon Shipping Charge | | $0.00 | | | |
| **PO#:** 7130 | | **Voucher #:** | | **50580** | Invoice | | | | | **Invoice No:** 1JRT-F9Y9-C7YL | **9/16/2026** | | | **Paid Amt:** | **$91.68** |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B00008XPH8 Tru-Ray Construction Paper P1( | | $36.75 | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B000MFJNVK Scotch Magic Tape, Invisible, 1 | | $40.20 | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B002Q773YQ Staples Binder Clips, Small Size | | $28.47 | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B074XTRX7K Amazon Basics Sturdy Binder C | | $25.44 | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B0796773H7 Business Source Jumbo Paper C | | $29.13 | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B07Q2N5NM3 Astrobrights Mega Collection, C | | $17.57 | | | |

| Bank | Check No | Code | Rcd | Vendor | | | | | | | | Pmt/Void Date | | Pmt Type | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **PCB** | **79899** | **4295** | | **AMAZON CAPITAL SERVICES** | | | | | | | | | | **Check** | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B07VGVCCVT Bostitch Office Classic Metal D | | $49.98 | | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B082PN4X5J Sharpie S-Gel Gel Pens, Black I | | $9.99 | | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B087GMJXMC Energizer AA and AAA Batterie | | $24.99 | | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B08D4MT4WQ Amazon Basics Heavy Duty Pa | | $78.06 | | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B08RNCYW71 HappyHapi 16 Pack Clipboard | | $19.79 | | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B0C2XQBD8B Mr. Pen- Mechanical Switch Ca | | $9.74 | | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B0DF1PM9C3 ViVin Sturdy 1.5 Inch 3 Ring Bi | | $29.06 | | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B0FJTJG44G Sharpie S-Gel Gel Pens, Mediu | | $13.44 | | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B0FX5FF7VG Monthly Planner 2026-2027, 18 | | $6.64 | | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B0G7L7N3DK Charles Leonard Rubber Bands | | $43.44 | | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | B0GS566Z86 BGUP 6 Pack Single Hole Punc | | $9.01 | | | | |
| | | | E | 01 | 020 | 211 | 000 | 000 | 430 | Amazon Shipping Charge | | $0.00 | | | | |
| **PO#:** 7134 | | **Voucher #:** | **50581** | Invoice | | | | **Invoice No:** | 1DG3-MF6X-6K1J | | **9/16/2026** | | | **Paid Amt:** | **$471.70** | |
| | | | E | 01 | 020 | 402 | 000 | 619 | 433 | B0738M5YZV Blue Summit Supplies 10 Class | | $169.70 | | | | |
| | | | E | 01 | 020 | 402 | 000 | 619 | 433 | Amazon Shipping Charge | | $0.00 | | | | |
| **PO#:** 7138 | | **Voucher #:** | **50516** | Invoice | | | | **Invoice No:** | 1FXN-KWPY-3MGK | | **9/16/2026** | | | **Paid Amt:** | **$169.70** | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B0797N6SPT HUZTL FS45 FS55 FS55R Carb | | $17.98 | | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B07B1QH4BQ Sheffield 12629 Ammo Box Ma | | $156.00 | | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B0CBXCC5MW 500g Solder Wire Lead Free F | | $47.99 | | | | |
| | | | E | 01 | 020 | 301 | 320 | 830 | 433 | B0GL4S5C7R Rareelectrical Efi Diagnostic Sc | | $275.85 | | | | |
| **PO#:** 7139 | | **Voucher #:** | **50526** | Invoice | | | | **Invoice No:** | 1XNL-GXP4-DCYF | | **9/16/2026** | | | **Paid Amt:** | **$497.82** | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B000B6MKMO Hot Wheels 10-Pack (Styles M | | $15.11 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B000NV7L0I Melissa & Doug Wooden Alphabe | | $18.80 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B004TTGXCM Melissa & Doug My Own Wooc | | $13.99 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B005E9JRME Colorations Paraben-Free Wash | | $61.99 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B01KYYKECA 54 Piece Mini Wild Animal Figu | | $9.98 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B072JW6NQT 260 Pieces Colorful Glitter Foa | | $6.87 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B075SH9SZT Melissa & Doug Laundry Basket | | $23.79 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B07Z5MJNPJ Outus 48 Pieces Stars Shape C | | $14.49 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B08BFYBTKY TBC The Best Crafts Paint Stic | | $6.88 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B08WBVQ779 Educational Insights Pluffle Mir | | $22.76 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B095V7WXVX Party Hearty ABC & 123 Bingo | | $15.95 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B09JW2YPTH Favide 24 Pack Magnetic Whit | | $9.99 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B09MG6HMLW Hiwawind 40pcs Magnetic Blo | | $12.99 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B0BFPGBVWS 24 Sheets Make a Face Stick | | $5.99 | | | | |
| | | | E | 04 | 005 | 582 | 000 | 344 | 430 | B0BS4BVG3M MYDBUYSOME 2774pcs Gem | | $9.47 | | | | |

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79899** | **4295** | | **AMAZON CAPITAL SERVICES** | | **Check** |
| | | | E | 04 005 582 000 344 430 B0BYK11LTD AIVIAI Juggling Scarves for Kids | | $11.99 |
| | | | E | 04 005 582 000 344 430 B0D9XXH8H1 104 PCS Magnetic Tiles Road S | | $34.98 |
| | | | E | 04 005 582 000 344 430 B0DKH3JYHT Squishy Sensory Fidget Autism | | $15.99 |
| | | | E | 04 005 582 000 344 430 B0F5HJ8TFL Birthday Bulletin Board Set for C | | $7.99 |
| | | | E | 04 005 582 000 344 430 B0F7KN6TG5 FINDRICH 210Pcs Happy Birth | | $13.99 |
| | | | E | 04 005 582 000 344 430 B0FHGRWX4X HIPPIH Visual Timer for Kids, | | $9.99 |
| | | | E | 04 005 582 000 344 430 B0FRGBPNMW YooNotee 12 Pcs Weather Se | | $25.99 |
| | | | E | 04 005 582 000 344 430 B0FRMXZVRF Flex Tracks 15 Ft Starter Set, I | | $29.99 |
| | | | E | 04 005 582 000 344 430 B0G1XXXKH9 48 Pcs Circle Spot Markers Ca | | $11.99 |
| | | | E | 04 005 582 000 344 430 B0GSZB44CP Chumia 31 Pcs Crayon Classrc | | $21.99 |
| | | | E | 04 005 582 000 344 430 B0GX58HYRC 1700 PCS Smelly Scratch and | | $11.99 |
| | | | E | 04 005 582 000 344 430 Discount | | ($4.50) |
| **PO#:** 7131 | | **Voucher #:** | **50517** | Invoice | **Invoice No:** 1R9K-9XVJ-4PQL **9/16/2026** | **Paid Amt:** **$441.43** |
| | | | | | | **Check Amount:** **$4,272.52** |
| **PCB** | **79900** | **5173** | | **ASPi Solutions, Inc** | | **Check** |
| | | | E | 01 020 292 000 000 305 Scheduling System | | $960.00 |
| **PO#:** | | **Voucher #:** | **50561** | Invoice | **Invoice No:** 20260702-092141785_1 **9/16/2026** | **Paid Amt:** **$960.00** |
| | | | | | | **Check Amount:** **$960.00** |
| **PCB** | **79901** | **3142** | | **ASSOCIATED BANK** | | **Check** |
| | | | E | 07 005 910 000 000 790 MAINTENANCE BONDS Series 2016A | | $475.00 |
| **PO#:** | | **Voucher #:** | **50556** | Invoice | **Invoice No:** 28612 **9/16/2026** | **Paid Amt:** **$475.00** |
| | | | | | | **Check Amount:** **$475.00** |
| **PCB** | **79902** | **1042** | | **BATTERIES PLUS** | | **Check** |
| | | | E | 01 005 810 000 000 401 Batteries | | $29.97 |
| **PO#:** | | **Voucher #:** | **50652** | Invoice | **Invoice No:** P94647442 **9/16/2026** | **Paid Amt:** **$29.97** |
| | | | E | 01 005 810 000 000 401 Batteries | | $347.97 |
| **PO#:** | | **Voucher #:** | **50552** | Invoice | **Invoice No:** P94265719 **9/16/2026** | **Paid Amt:** **$347.97** |
| | | | | | | **Check Amount:** **$377.94** |
| **PCB** | **79903** | **1961** | | **BECKY ABBOTT** | | **Check** |
| | | | E | 01 020 296 058 000 305 VB OFFICIAL Tournament | | $400.00 |
| **PO#:** | | **Voucher #:** | **50532** | Invoice | **Invoice No:** 08.28.2026 **9/16/2026** | **Paid Amt:** **$400.00** |
| | | | | | | **Check Amount:** **$400.00** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79904** | **4761** | | **CANS R US, LLC** | | **Check** |
| | | | E 01 005 810 000 000 335 | Toilet Rental August | $990.00 | |
| **PO#:** | **Voucher #:** | **50628** | Invoice | **Invoice No:** I5016 | **9/16/2026** | **Paid Amt:** **$990.00** |
| | | | | | | **Check Amount:** **$990.00** |
| **PCB** | **79905** | **3344** | | **CDW-GOVERNMENT** | | **Check** |
| | | | E 01 005 690 690 000 406 | ED-SW-MOD-1 SMART RNW ADD LUMIO SU | $803.85 | |
| **PO#:** 7122 | **Voucher #:** | **50643** | Invoice | **Invoice No:** AK7CI2T | **9/16/2026** | **Paid Amt:** **$803.85** |
| | | | E 01 005 690 690 000 405 | AAA-03519-CCF Microsoft Office for Mac Star | $109.04 | |
| **PO#:** 7096 | **Voucher #:** | **50642** | Invoice | **Invoice No:** AK6EB9I | **9/16/2026** | **Paid Amt:** **$109.04** |
| | | | | | | **Check Amount:** **$912.89** |
| **PCB** | **79906** | **1074** | | **CENTRA SOTA COOPERATIVE** | | **Check** |
| | | | E 01 005 760 000 720 442 | Unleaded Gas | $1,036.65 | |
| **PO#:** | **Voucher #:** | **50499** | Invoice | **Invoice No:** 5427634 | **9/16/2026** | **Paid Amt:** **$1,036.65** |
| | | | | | | **Check Amount:** **$1,036.65** |
| **PCB** | **79907** | **1077** | | **CENTRAL LOCKSMITHS** | | **Check** |
| | | | E 01 005 810 000 000 401 | KEYS | $18.00 | |
| **PO#:** | **Voucher #:** | **50575** | Invoice | **Invoice No:** 397671 | **9/16/2026** | **Paid Amt:** **$18.00** |
| | | | E 01 005 810 000 000 401 | KEYS | $39.00 | |
| **PO#:** | **Voucher #:** | **50649** | Invoice | **Invoice No:** 398111 | **9/16/2026** | **Paid Amt:** **$39.00** |
| | | | | | | **Check Amount:** **$57.00** |
| **PCB** | **79908** | **1086** | | **CITY OF ROYALTON** | | **Check** |
| | | | E 01 005 810 000 000 332 | Acct 01-00003550-00-8 Water/Sewer | $1,732.64 | |
| **PO#:** | **Voucher #:** | **50519** | Invoice | **Invoice No:** 09.01.2026 | **9/16/2026** | **Paid Amt:** **$1,732.64** |
| | | | E 01 005 810 000 000 332 | Acct 01-00002863-00-6 Water/Sewer | $797.20 | |
| **PO#:** | **Voucher #:** | **50520** | Invoice | **Invoice No:** 09-01-2026 | **9/16/2026** | **Paid Amt:** **$797.20** |
| | | | | | | **Check Amount:** **$2,529.84** |
| **PCB** | **79909** | **2281** | | **CMC CONFERENCE** | | **Check** |
| | | | E 01 020 292 000 000 820 | All Sports Leadership Conference Dues | $1,900.00 | |
| **PO#:** | **Voucher #:** | **50659** | Invoice | **Invoice No:** 09.07.2026 | **9/16/2026** | **Paid Amt:** **$1,900.00** |
| | | | | | | **Check Amount:** **$1,900.00** |
| **PCB** | **79910** | **5189** | | **Creative Planning Hold Co, LLC** | | **Check** |
| | | | E 01 005 110 000 000 305 | Financial Management & Accounting Service | $6,500.00 | |
| **PO#:** | **Voucher #:** | **50595** | Invoice | **Invoice No:** 1292635 | **9/16/2026** | **Paid Amt:** **$6,500.00** |
| | | | | | | **Check Amount:** **$6,500.00** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| PCB | 79911 | 3512 | | DAVE PETERSON | | Check |
| | | | E 01 020 296 058 000 305 | Volleyball Tournament Official | | $400.00 |
| PO#: | Voucher #: | 50537 | Invoice | Invoice No: 08.28.2026 | 9/16/2026 | Paid Amt: $400.00 |
| | | | | | | Check Amount: $400.00 |
| PCB | 79912 | 2675 | | DON KASSUBE | | Check |
| | | | E 01 020 296 058 000 305 | VB OFFICIAL Tournament | | $400.00 |
| PO#: | Voucher #: | 50536 | Invoice | Invoice No: 08.28.2026 | 9/16/2026 | Paid Amt: $400.00 |
| | | | | | | Check Amount: $400.00 |
| PCB | 79913 | 1988 | | DOUG DAHLBERG | | Check |
| | | | E 01 020 294 054 000 305 | V Football Official Kimball | | $135.00 |
| PO#: | Voucher #: | 50625 | Invoice | Invoice No: 08.31.2026 | 9/16/2026 | Paid Amt: $135.00 |
| | | | | | | Check Amount: $135.00 |
| PCB | 79914 | 1133 | | ECM PUBLISHERS INC | | Check |
| | | | E 01 005 010 000 000 305 | July 13 Minutes | | $121.85 |
| PO#: | Voucher #: | 50583 | Invoice | Invoice No: 1110762 | 9/16/2026 | Paid Amt: $121.85 |
| | | | | | | Check Amount: $121.85 |
| PCB | 79915 | 2967 | | EL-JAY PLUMBING & HEATING INC | | Check |
| | | | E 01 005 810 000 000 350 | Repair of Wall Hung Sink Elementary | | $3,129.00 |
| PO#: | Voucher #: | 50644 | Invoice | Invoice No: KM363-1 | 9/16/2026 | Paid Amt: $3,129.00 |
| | | | | | | Check Amount: $3,129.00 |
| PCB | 79916 | 1152 | | EVERGREEN LAWN IRRIGATION | | Check |
| | | | E 01 005 810 000 000 350 | Repair Sprinkler System | | $120.00 |
| PO#: | Voucher #: | 50551 | Invoice | Invoice No: 10302 | 9/16/2026 | Paid Amt: $120.00 |
| | | | | | | Check Amount: $120.00 |
| PCB | 79917 | 3898 | | EVERYTHING SIGNS, LLC | | Check |
| | | | E 01 005 690 690 000 455 | Yard Signs for Parent Square | | $155.00 |
| PO#: | Voucher #: | 50682 | Invoice | Invoice No: 19297 | 9/16/2026 | Paid Amt: $155.00 |
| | | | | | | Check Amount: $155.00 |
| PCB | 79918 | 5228 | | Follett Software, LLC | | Check |
| | | | E 01 005 690 690 000 405 | IT Asset Manager | | $3,054.38 |
| PO#: 7020 | Voucher #: | 50592 | Invoice | Invoice No: 1625209 | 9/16/2026 | Paid Amt: $3,054.38 |
| | | | E 01 005 690 690 000 405 | IT Asset Management Implementation | | $1,350.00 |
| PO#: 7020 | Voucher #: | 50593 | Invoice | Invoice No: 1624654 | 9/16/2026 | Paid Amt: $1,350.00 |
| | | | | | | Check Amount: $4,404.38 |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79919** | **4610** | | **FP MAILING SOLUTIONS** | | **Check** |
| | | | E 01 005 105 000 000 329 | Mailing Machine/Supplies 08-12-26 to 11-11-2 | | $342.00 |
| **PO#:** | **Voucher #:** | **50495** | Invoice | **Invoice No:** RMI00083797 | **9/16/2026** | **Paid Amt:** **$342.00** |
| | | | | | | **Check Amount:** **$342.00** |
| **PCB** | **79920** | **4399** | | **FRIEDRICH'S AUTO SALES INC.** | | **Check** |
| | | | E 01 005 760 000 720 350 | DOT Inspection | | $172.36 |
| **PO#:** | **Voucher #:** | **50497** | Invoice | **Invoice No:** 53624 | **9/16/2026** | **Paid Amt:** **$172.36** |
| | | | | | | **Check Amount:** **$172.36** |
| **PCB** | **79921** | **5266** | | **Gail Simones** | | **Check** |
| | | | E 01 020 296 058 000 305 | Volleyball Tournament Official | | $400.00 |
| **PO#:** | **Voucher #:** | **50535** | Invoice | **Invoice No:** 08.26.2026 | **9/16/2026** | **Paid Amt:** **$400.00** |
| | | | | | | **Check Amount:** **$400.00** |
| **PCB** | **79922** | **1182** | | **GOPHER** | | **Check** |
| | | | E 01 020 240 000 000 430 | Bag of Dodgeballs | | $218.00 |
| | | | E 01 020 240 000 000 430 | Floor Tape Roll | | $23.85 |
| | | | E 01 020 240 000 000 430 | Ping Pong Balls Bag | | $79.95 |
| | | | E 01 020 240 000 000 430 | Kickballs Package | | $59.95 |
| | | | E 01 020 240 000 000 430 | Mini Kickballs Package | | $44.95 |
| | | | E 01 020 240 000 000 430 | Air Pump | | $15.95 |
| | | | E 01 020 240 000 000 430 | Storage Bag | | $15.95 |
| | | | E 01 020 240 000 000 430 | Floor Hockey Sticks | | $215.60 |
| | | | E 01 020 240 000 000 430 | Indoor Bases Set | | $19.95 |
| | | | E 01 020 240 000 000 430 | Volleyball | | $54.95 |
| | | | E 01 020 240 000 000 430 | Freight | | $78.86 |
| | | | E 01 020 240 000 000 430 | Mesh Vests | | $83.40 |
| | | | E 01 020 240 000 000 430 | Point Pro Score Flipper | | $69.95 |
| **PO#:** 7174 | **Voucher #:** | **50568** | Invoice | **Invoice No:** IN536150 | **9/16/2026** | **Paid Amt:** **$981.31** |
| | | | | | | **Check Amount:** **$981.31** |
| **PCB** | **79923** | **5053** | | **Gophermods, LLC** | | **Check** |
| | | | E 01 005 690 690 000 315 | MacBook Pro | | $409.00 |
| **PO#:** | **Voucher #:** | **50564** | Invoice | **Invoice No:** 8824 | **9/16/2026** | **Paid Amt:** **$409.00** |
| | | | | | | **Check Amount:** **$409.00** |
| **PCB** | **79924** | **1215** | | **HILLYARD INC** | | **Check** |
| | | | E 01 005 810 000 000 401 | Custodial supplies | | $2,914.47 |
| **PO#:** 7149 | **Voucher #:** | **50550** | Invoice | **Invoice No:** 90256386 | **9/16/2026** | **Paid Amt:** **$2,914.47** |

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| PCB | 79924 | 1215 | | HILLYARD INC | | Check |
| | | | E 02 005 770 000 701 401 | Kitchen dishwashing chemicals | | $1,972.83 |
| PO#: 7150 | Voucher #: | 50549 | Invoice | Invoice No: 90256387 | 9/16/2026 | Paid Amt: $1,972.83 |
| | | | E 01 005 810 000 000 401 | Custodial supplies | | $91.99 |
| PO#: | Voucher #: | 50646 | Invoice | Invoice No: 90257966 | 9/16/2026 | Paid Amt: $91.99 |
| | | | E 01 005 810 000 000 401 | Custodial supplies | | $209.05 |
| PO#: | Voucher #: | 50647 | Invoice | Invoice No: 90256767 | 9/16/2026 | Paid Amt: $209.05 |
| | | | | | | Check Amount: $5,188.34 |
| PCB | 79925 | 3687 | | HOLDINGFORD HARDWARE | | Check |
| | | | E 01 020 301 320 830 433 | Shop Supplies | | $4.13 |
| PO#: 7143 | Voucher #: | 50521 | Invoice | Invoice No: 94138 | 9/16/2026 | Paid Amt: $4.13 |
| | | | | | | Check Amount: $4.13 |
| PCB | 79926 | 1220 | | HOLDINGFORD PUBLIC SCHOOL | | Check |
| | | | E 01 020 292 052 000 369 | Cross Country Entry Fee | | $125.00 |
| PO#: | Voucher #: | 50539 | Invoice | Invoice No: 09.03.2026 | 9/16/2026 | Paid Amt: $125.00 |
| | | | | | | Check Amount: $125.00 |
| PCB | 79927 | 1241 | | ISCORP | | Check |
| | | | E 01 005 110 000 000 305 | Skyward hosting Student service for Oct, 2026 | | $197.00 |
| PO#: | Voucher #: | 50571 | Invoice | Invoice No: 6552 | 9/16/2026 | Paid Amt: $197.00 |
| | | | | | | Check Amount: $197.00 |
| PCB | 79928 | 1423 | | ISD #484 | | Check |
| | | | E 01 020 292 052 000 369 | CC Entry Fee | | $150.00 |
| PO#: | Voucher #: | 50654 | Invoice | Invoice No: 09.11.2026 | 9/16/2026 | Paid Amt: $150.00 |
| | | | | | | Check Amount: $150.00 |
| PCB | 79929 | 2258 | | IXL LEARNING | | Check |
| | | | E 01 005 690 690 000 406 | IXL Site License Renewal Grades K-12 Subjec | | $18,525.00 |
| PO#: 7118 | Voucher #: | 50677 | Invoice | Invoice No: S597974 | 9/16/2026 | Paid Amt: $18,525.00 |
| | | | | | | Check Amount: $18,525.00 |
| PCB | 79930 | 1247 | | J W PEPPER & SON INC | | Check |
| | | | E 01 020 259 000 000 430 | Music | | $182.75 |
| PO#: 7153 | Voucher #: | 50596 | Invoice | Invoice No: 368739825 | 9/16/2026 | Paid Amt: $182.75 |
| | | | E 01 020 258 000 000 430 | Bounce! | | $50.00 |
| | | | E 01 020 258 000 000 430 | Catfish Voodoo | | $50.00 |
| | | | E 01 020 258 000 000 430 | A'Cutrimente | | $60.00 |
| PO#: 7161 | Voucher #: | 50679 | Invoice | Invoice No: 368761105 | 9/16/2026 | Paid Amt: $160.00 |
| | | | E 01 020 258 000 000 430 | A Beacon of Light | | $90.00 |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79930** | **1247** | | **J W PEPPER & SON INC** | | **Check** |
| | | | E | 01 020 258 000 000 430 Airwaves | | $90.00 |
| | | | E | 01 020 258 000 000 430 Coventry Groove | | $90.00 |
| | | | E | 01 020 258 000 000 430 On a Dark Winter Night | | $75.00 |
| | | | E | 01 020 258 000 000 430 Upbeat | | $60.00 |
| | | | E | 01 020 258 000 000 430 Empire | | $55.00 |
| | | | E | 01 020 258 000 000 430 Spirit of the Stallion | | $60.00 |
| | | | E | 01 020 258 000 000 430 Blizzard's Fury | | $55.00 |
| | | | E | 01 020 258 000 000 430 Tadpoles | | $50.00 |
| | | | E | 01 020 258 000 000 430 6-Note Reindeer | | $55.00 |
| | | | E | 01 020 258 000 000 430 Black Moon | | $55.00 |
| | | | E | 01 020 258 000 000 430 Whisper Not | | $48.00 |
| | | | E | 01 020 258 000 000 430 Orincoc Cocoa | | $42.00 |
| | | | E | 01 020 258 000 000 430 As Always | | $52.25 |
| | | | E | 01 020 258 000 000 430 Cheesecake | | $50.00 |
| | | | E | 01 020 258 000 000 430 I'm Still Standing | | $65.00 |
| **PO#:** 7161 | | **Voucher #:** | **50680** | Invoice **Invoice No:** 368735399 | **9/16/2026** | **Paid Amt: $992.25** |
| | | | E | 01 020 259 000 000 430 Music | | $201.50 |
| **PO#:** 7153 | | **Voucher #:** | **50597** | Invoice **Invoice No:** 368735398 | **9/16/2026** | **Paid Amt: $201.50** |
| | | | E | 01 020 259 000 000 430 Music | | $58.00 |
| **PO#:** 7153 | | **Voucher #:** | **50598** | Invoice **Invoice No:** 368730749 | **9/16/2026** | **Paid Amt: $58.00** |
| | | | | | | **Check Amount: $1,594.50** |
| **PCB** | **79931** | **2302** | | **KEITH HAIDER** | | **Check** |
| | | | E | 01 020 296 058 000 305 Volleyball Tournament Official | | $400.00 |
| **PO#:** | | **Voucher #:** | **50538** | Invoice **Invoice No:** 08.28.2026 | **9/16/2026** | **Paid Amt: $400.00** |
| | | | | | | **Check Amount: $400.00** |
| **PCB** | **79932** | **1267** | | **KEMPS, LLC** | | **Check** |
| | | | E | 02 005 770 000 701 495 MILK | | $463.40 |
| **PO#:** | | **Voucher #:** | **50601** | Invoice **Invoice No:** 6451903 | **9/16/2026** | **Paid Amt: $463.40** |
| | | | E | 02 005 770 000 701 495 MILK | | $535.20 |
| **PO#:** | | **Voucher #:** | **50600** | Invoice **Invoice No:** 6444860 | **9/16/2026** | **Paid Amt: $535.20** |
| | | | E | 02 005 770 000 701 495 MILK | | $314.95 |
| **PO#:** | | **Voucher #:** | **50675** | Invoice **Invoice No:** 6457097 | **9/16/2026** | **Paid Amt: $314.95** |
| | | | E | 02 005 770 000 701 495 MILK | | $472.70 |
| **PO#:** | | **Voucher #:** | **50676** | Invoice **Invoice No:** 6459678 | **9/16/2026** | **Paid Amt: $472.70** |
| | | | | | | **Check Amount: $1,786.25** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| PCB | 79933 | 5272 | | Laylo Arroyo | | Check |
| | | | R 04 000 582 000 344 040 | Refund Pre School Registration Fee | | $150.00 |
| PO#: | | Voucher #: | 50692 | Invoice | Invoice No: 09.15.2026 | 9/16/2026 | Paid Amt: $150.00 |
| | | | | | | Check Amount: $150.00 |
| PCB | 79934 | 5267 | | LeeAnne Krusemark | | Check |
| | | | E 04 005 505 000 321 186 | Writing For Online Blogs | | $22.00 |
| PO#: | | Voucher #: | 50594 | Invoice | Invoice No: 072426 | 9/16/2026 | Paid Amt: $22.00 |
| | | | | | | Check Amount: $22.00 |
| PCB | 79935 | 4770 | | Lewis Motor Service | | Check |
| | | | E 01 005 810 000 000 401 | Fan Motor, Belts & Split Phase Base Motor | | $682.10 |
| PO#: | | Voucher #: | 50650 | Invoice | Invoice No: 61008 | 9/16/2026 | Paid Amt: $682.10 |
| | | | E 01 005 810 000 000 401 | FASCO D140 Motor & Zoom Spout Oilers | | $112.31 |
| PO#: | | Voucher #: | 50635 | Invoice | Invoice No: 60812 | 9/16/2026 | Paid Amt: $112.31 |
| | | | | | | Check Amount: $794.41 |
| PCB | 79936 | 4363 | | LISA KLEIN | | Check |
| | | | E 01 020 296 058 000 305 | VB OFFICIAL Little Falls | | $150.00 |
| PO#: | | Voucher #: | 50529 | Invoice | Invoice No: 09.01.2026 | 9/16/2026 | Paid Amt: $150.00 |
| | | | E 01 020 296 058 000 305 | Volleyball Tournament Official | | $400.00 |
| PO#: | | Voucher #: | 50534 | Invoice | Invoice No: 08.28.2026 | 9/16/2026 | Paid Amt: $400.00 |
| | | | | | | Check Amount: $550.00 |
| PCB | 79937 | 4687 | | LPGE HS | | Check |
| | | | E 01 020 292 052 000 369 | Cross Country Meet | | $150.00 |
| PO#: | | Voucher #: | 50658 | Invoice | Invoice No: 09.10.2026 | 9/16/2026 | Paid Amt: $150.00 |
| | | | | | | Check Amount: $150.00 |
| PCB | 79938 | 1306 | | MAPLE LAKE PUBLIC SCHOOLS | | Check |
| | | | E 01 020 292 052 000 369 | Cross Country Meet | | $150.00 |
| PO#: | | Voucher #: | 50540 | Invoice | Invoice No: 09.03.2026 | 9/16/2026 | Paid Amt: $150.00 |
| | | | | | | Check Amount: $150.00 |
| PCB | 79939 | 4540 | | MARCO | | Check |
| | | | E 01 005 110 690 000 560 | Copiers & Color Printing | | $2,166.68 |
| PO#: | | Voucher #: | 50599 | Invoice | Invoice No: 42956350 | 9/16/2026 | Paid Amt: $2,166.68 |
| | | | | | | Check Amount: $2,166.68 |
| PCB | 79940 | 1899 | | MARCO TECHNOLOGIES, LLC - 131411 | | Check |
| | | | E 01 005 690 690 000 305 | No Control in Gym or Cafetorium Repair | | $1,200.00 |
| PO#: | | Voucher #: | 50582 | Invoice | Invoice No: INV15605812 | 9/16/2026 | Paid Amt: $1,200.00 |
| | | | | | | Check Amount: $1,200.00 |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79941** | **2428** | | **MARVIN POEGEL JR** | | **Check** |
| | | | E 01 020 296 058 000 305 | Volleyball Tournament Official | $400.00 | |
| **PO#:** | **Voucher #:** | **50533** | Invoice | **Invoice No:** 08.26.2026 | **9/16/2026** | **Paid Amt:** **$400.00** |
| | | | | | | **Check Amount:** **$400.00** |
| **PCB** | **79942** | **1752** | | **MASA** | | **Check** |
| | | | E 01 005 020 000 000 366 | Communications Academy | $650.00 | |
| **PO#:** | **Voucher #:** | **50574** | Invoice | **Invoice No:** 5252 | **9/16/2026** | **Paid Amt:** **$650.00** |
| | | | | | | **Check Amount:** **$650.00** |
| **PCB** | **79943** | **3615** | | **MASOP** | | **Check** |
| | | | E 01 020 211 000 000 820 | Membership Dawn Towle 26-27 | $50.00 | |
| **PO#:** | **Voucher #:** | **50674** | Invoice | **Invoice No:** 7253 | **9/16/2026** | **Paid Amt:** **$50.00** |
| | | | | | | **Check Amount:** **$50.00** |
| **PCB** | **79944** | **2970** | | **MASPA & State Negotiators** | | **Check** |
| | | | E 01 005 020 000 000 366 | 2026 Fall Leadership Conference | $130.00 | |
| **PO#:** | **Voucher #:** | **50669** | Invoice | **Invoice No:** 21415 | **9/16/2026** | **Paid Amt:** **$130.00** |
| | | | E 01 005 110 000 000 820 | Membership Renewal M Sadola | $135.00 | |
| **PO#:** | **Voucher #:** | **50671** | Invoice | **Invoice No:** 21524 | **9/16/2026** | **Paid Amt:** **$135.00** |
| | | | E 01 005 020 000 000 820 | Membership Renewal | $625.00 | |
| **PO#:** | **Voucher #:** | **50668** | Invoice | **Invoice No:** 21618 | **9/16/2026** | **Paid Amt:** **$625.00** |
| | | | | | | **Check Amount:** **$890.00** |
| **PCB** | **79945** | **1314** | | **MASSP** | | **Check** |
| | | | E 01 020 050 000 000 820 | MASSP MEMBERSHIP 2026-2027 Swenson | $890.00 | |
| **PO#:** | **Voucher #:** | **50673** | Invoice | **Invoice No:** 2741 | **9/16/2026** | **Paid Amt:** **$890.00** |
| | | | E 01 020 050 000 000 366 | 2026-27 MASSP School Law Seminar J Swer | $195.00 | |
| **PO#:** | **Voucher #:** | **50672** | Invoice | **Invoice No:** SLS14892 | **9/16/2026** | **Paid Amt:** **$195.00** |
| | | | E 01 020 050 000 000 820 | MASSP MEMBERSHIP 2026-2027 Arnzen | $890.00 | |
| **PO#:** | **Voucher #:** | **50590** | Invoice | **Invoice No:** 3648 | **9/16/2026** | **Paid Amt:** **$890.00** |
| | | | | | | **Check Amount:** **$1,975.00** |
| **PCB** | **79946** | **4351** | | **MBCA CLINIC** | | **Check** |
| | | | E 01 020 294 055 000 366 | BBB COACHES CLINIC | $435.00 | |
| **PO#:** | **Voucher #:** | **50660** | Invoice | **Invoice No:** 09.09.2026 | **9/16/2026** | **Paid Amt:** **$435.00** |
| | | | | | | **Check Amount:** **$435.00** |
| **PCB** | **79947** | **1326** | | **MENARDS** | | **Check** |
| | | | E 01 020 301 320 830 433 | Shop Supplies | $1,938.34 | |
| **PO#:** 7144 | **Voucher #:** | **50522** | Invoice | **Invoice No:** 94283 | **9/16/2026** | **Paid Amt:** **$1,938.34** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79947** | **1326** | | **MENARDS** | | **Check** |
| | | | E 01 005 810 000 000 401 | Custodial Supplies | | $291.15 |
| **PO#:** | **Voucher #:** | **50553** | Invoice | **Invoice No:** 94162 | **9/16/2026** | **Paid Amt:** **$291.15** |
| | | | E 01 005 810 000 000 401 | Custodial Supplies | | $56.69 |
| **PO#:** | **Voucher #:** | **50557** | Invoice | **Invoice No:** 93665 | **9/16/2026** | **Paid Amt:** **$56.69** |
| | | | | | | **Check Amount:** **$2,286.18** |
| **PCB** | **79948** | **1897** | | **MESPA** | | **Check** |
| | | | E 01 010 050 000 000 820 | MESPA Dues | | $710.00 |
| **PO#:** 7192 | **Voucher #:** | **50653** | Invoice | **Invoice No:** 22277 | **9/16/2026** | **Paid Amt:** **$710.00** |
| | | | | | | **Check Amount:** **$710.00** |
| **PCB** | **79949** | **2524** | | **MIDCONTINENT COMMUNICATIONS** | | **Check** |
| | | | E 01 005 810 000 000 320 | PHONE SERVICE & Internet | | $1,492.93 |
| **PO#:** | **Voucher #:** | **50662** | Invoice | **Invoice No:** 14529320115795 | **9/16/2026** | **Paid Amt:** **$1,492.93** |
| | | | | | | **Check Amount:** **$1,492.93** |
| **PCB** | **79950** | **1331** | | **MID-STATE EDUCATION DIST** | | **Check** |
| | | | E 01 005 400 000 000 394 | ADMIN | | $4,906.35 |
| | | | E 01 010 412 450 740 396 | ECSE | | $5,380.33 |
| | | | E 01 010 412 450 740 397 | ECSE | | $1,039.82 |
| | | | E 01 005 405 450 740 396 | HEAR IMPAIRED | | $1,527.17 |
| | | | E 01 005 405 450 740 397 | HEAR IMPAIRED | | $323.11 |
| | | | E 01 005 420 450 740 396 | OT/PT | | $2,850.20 |
| | | | E 01 005 420 450 740 397 | OT/PT | | $525.49 |
| | | | E 01 005 420 450 740 396 | APE | | $856.83 |
| | | | E 01 005 420 450 740 397 | APE | | $184.94 |
| | | | E 01 010 401 450 740 396 | SPEECH/LANGUAGE | | $11,057.84 |
| | | | E 01 010 401 450 740 397 | SPEECH/LANGUAGE | | $2,000.03 |
| | | | E 01 005 420 450 740 396 | Psych Service | | $3,912.94 |
| | | | E 01 005 420 450 740 397 | Psych Service | | $274.56 |
| | | | E 01 020 211 390 000 391 | Telecommunication Access | | $0.00 |
| | | | E 01 005 420 450 740 396 | Due Process | | $2,465.06 |
| | | | E 01 005 420 450 740 397 | Due Process | | $861.86 |
| | | | E 01 005 406 000 740 396 | Blind/Vision | | $1,365.00 |
| **PO#:** | **Voucher #:** | **50573** | Invoice | **Invoice No:** 4045 | **9/16/2026** | **Paid Amt:** **$39,531.53** |
| | | | | | | **Check Amount:** **$39,531.53** |

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| PCB | 79951 | 3258 | | MINNESOTA CLAY USA | | Check |
| | | | E 01 020 212 000 000 430 | Quote includes items and freight | | $1,014.55 |
| PO#: 7157 | Voucher #: | 50681 | Invoice | Invoice No: 168030 | 9/16/2026 | Paid Amt: $1,014.55 |
| | | | | | | Check Amount: $1,014.55 |
| PCB | 79952 | 5269 | | Morrison County - Auditor's Office | | Check |
| | | | E 01 005 810 000 000 401 | Solid Waste Disposal | | $304.68 |
| PO#: | Voucher #: | 50629 | Invoice | Invoice No: 13227 | 9/16/2026 | Paid Amt: $304.68 |
| | | | | | | Check Amount: $304.68 |
| PCB | 79953 | 4458 | | MOSYLE CORPORATION | | Check |
| | | | E 01 005 690 690 000 456 | Additional Subscription 8-01-2026 to 7-31-202 | | $9.00 |
| PO#: | Voucher #: | 50565 | Invoice | Invoice No: 26125328 | 9/16/2026 | Paid Amt: $9.00 |
| | | | | | | Check Amount: $9.00 |
| PCB | 79954 | 4350 | | MSHSL | | Check |
| | | | E 01 020 292 000 000 820 | Annunal Membership Fee | | $2,965.00 |
| PO#: | Voucher #: | 50591 | Invoice | Invoice No: 044948 | 9/16/2026 | Paid Amt: $2,965.00 |
| | | | | | | Check Amount: $2,965.00 |
| PCB | 79955 | 1375 | | NAPA AUTO PARTS | | Check |
| | | | E 01 005 810 000 000 401 | Short paid Inv # 691134 & 691090 and credit 6 | | $3.60 |
| PO#: | Voucher #: | 50501 | Invoice | Invoice No: 08.31.2026 | 9/16/2026 | Paid Amt: $3.60 |
| | | | | | | Check Amount: $3.60 |
| PCB | 79956 | 4177 | | Nate Olson | | Check |
| | | | E 01 020 294 054 000 305 | V Football Official Kimball | | $135.00 |
| PO#: | Voucher #: | 50626 | Invoice | Invoice No: 09.03.2026 | 9/16/2026 | Paid Amt: $135.00 |
| | | | | | | Check Amount: $135.00 |
| PCB | 79957 | 1915 | | NORTH CENTRAL BUS & EQUIPMENT, INC. | | Check |
| | | | E 01 005 760 000 720 401 | Kit, DCM, Brush, Hor | | $75.12 |
| PO#: | Voucher #: | 50496 | Invoice | Invoice No: 337198 | 9/16/2026 | Paid Amt: $75.12 |
| | | | | | | Check Amount: $75.12 |
| PCB | 79958 | 4608 | | NORTH CENTRAL INT'L, LLC | | Check |
| | | | E 01 005 760 000 720 350 | Overhaul Engine Inframe | | $23,008.71 |
| PO#: | Voucher #: | 50500 | Invoice | Invoice No: R221012303:01 | 9/16/2026 | Paid Amt: $23,008.71 |
| | | | | | | Check Amount: $23,008.71 |
| PCB | 79959 | 4515 | | Northern Pines Mental Health Center | | Check |
| | | | E 01 005 730 000 373 378 | Behavioral Interventionist September 2026 | | $3,888.00 |
| PO#: | Voucher #: | 50648 | Invoice | Invoice No: INV989 | 9/16/2026 | Paid Amt: $3,888.00 |
| | | | | | | Check Amount: $3,888.00 |

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| PCB | 79960 | 5273 | | Northwest Service Cooperative | | Check |
| | | | E 02 005 770 000 701 366 | Food Nutrition Workshop S Waytashek | | $50.00 |
| PO#: | Voucher #: | 50693 | Invoice | Invoice No: 13570 | 9/16/2026 | Paid Amt: $50.00 |
| | | | | | | Check Amount: $50.00 |
| PCB | 79961 | 1392 | | OAK ELECTRIC SERVICE, INC | | Check |
| | | | E 01 005 810 000 000 350 | Repair and Lower Pipe for Football Shack | | $578.89 |
| PO#: | Voucher #: | 50661 | Invoice | Invoice No: 7685 | 9/16/2026 | Paid Amt: $578.89 |
| | | | | | | Check Amount: $578.89 |
| PCB | 79962 | 1406 | | PAN-O-GOLD BAKING CO | | Check |
| | | | E 02 005 770 000 701 490 | Bread | | $56.25 |
| PO#: | Voucher #: | 50641 | Invoice | Invoice No: 10000126241006 | 9/16/2026 | Paid Amt: $56.25 |
| | | | E 02 005 770 000 701 490 | Bread | | $56.10 |
| PO#: | Voucher #: | 50502 | Invoice | Invoice No: 10000126243005 | 9/16/2026 | Paid Amt: $56.10 |
| | | | E 02 005 770 000 701 490 | Bread | | $118.00 |
| PO#: | Voucher #: | 50562 | Invoice | Invoice No: 10000126246002 | 9/16/2026 | Paid Amt: $118.00 |
| | | | E 02 005 770 000 701 490 | Bread | | $276.96 |
| PO#: | Voucher #: | 50686 | Invoice | Invoice No: 10000126257020 | 9/16/2026 | Paid Amt: $276.96 |
| | | | E 02 005 770 000 701 490 | Bread | | $33.75 |
| PO#: | Voucher #: | 50640 | Invoice | Invoice No: 10000126246003 | 9/16/2026 | Paid Amt: $33.75 |
| | | | | | | Check Amount: $541.06 |
| PCB | 79963 | 1412 | | PAUL SCHIFFLER | | Check |
| | | | E 01 020 296 058 000 305 | JV/V Volleyball Tournament Official | | $400.00 |
| PO#: | Voucher #: | 50531 | Invoice | Invoice No: 08.26.2026 | 9/16/2026 | Paid Amt: $400.00 |
| | | | | | | Check Amount: $400.00 |
| PCB | 79964 | 3926 | | PIONEER ATHLETICS | | Check |
| | | | E 01 005 810 000 000 401 | Paint for football field | | $492.00 |
| PO#: | Voucher #: | 50514 | Invoice | Invoice No: INV-313317 | 9/16/2026 | Paid Amt: $492.00 |
| | | | | | | Check Amount: $492.00 |
| PCB | 79965 | 2444 | | PONTS LOGGING AND LUMBER | | Check |
| | | | E 01 020 301 320 830 433 | Wood Shop Lumber Supplies | | $1,096.00 |
| PO#: 7147 | Voucher #: | 50518 | Invoice | Invoice No: 786533 | 9/16/2026 | Paid Amt: $1,096.00 |
| | | | | | | Check Amount: $1,096.00 |
| PCB | 79966 | 3644 | | POWERHOUSE OUTDOOR EQUIPMENT INC | | Check |
| | | | E 01 005 810 000 000 401 | Pruning Saw Battery | | $159.99 |
| PO#: | Voucher #: | 50685 | Invoice | Invoice No: 767137 | 9/16/2026 | Paid Amt: $159.99 |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79966** | **3644** | | **POWERHOUSE OUTDOOR EQUIPMENT INC** | | **Check** |
| | | | E | 01 005 810 000 000 401 Mower Belt | | $157.99 |
| **PO#:** | **Voucher #:** | **50667** | Invoice | **Invoice No:** 767334 | **9/16/2026** | **Paid Amt:** **$157.99** |
| | | | | | | **Check Amount:** **$317.98** |
| **PCB** | **79967** | **4242** | | **RADEMACHER COMPANIES, INC.** | | **Check** |
| | | | E | 02 005 770 000 701 401 Food Service Batteries | | $2.49 |
| **PO#:** | **Voucher #:** | **50687** | Invoice | **Invoice No:** 00319800 | **9/16/2026** | **Paid Amt:** **$2.49** |
| | | | | | | **Check Amount:** **$2.49** |
| **PCB** | **79968** | **5191** | | **Rich Prairie Threads LLC** | | **Check** |
| | | | E | 01 020 292 000 000 401 Tourney Shirts | | $360.00 |
| **PO#:** | **Voucher #:** | **50528** | Invoice | **Invoice No:** 1275 | **9/16/2026** | **Paid Amt:** **$360.00** |
| | | | | | | **Check Amount:** **$360.00** |
| **PCB** | **79969** | **1477** | | **ROYALTON LUMBER COMPANY** | | **Check** |
| | | | E | 01 005 810 000 000 401 Custodian Supplies | | $287.10 |
| **PO#:** | **Voucher #:** | **50645** | Invoice | **Invoice No:** 891861 | **9/16/2026** | **Paid Amt:** **$287.10** |
| | | | | | | **Check Amount:** **$287.10** |
| **PCB** | **79970** | **5253** | | **Savanna Pallets, Inc.** | | **Check** |
| | | | E | 01 005 810 000 000 401 Playground safety mulch | | $1,095.00 |
| **PO#:** 7074 | **Voucher #:** | **50576** | Invoice | **Invoice No:** INV177093 | **9/16/2026** | **Paid Amt:** **$1,095.00** |
| | | | E | 01 005 810 000 000 401 Playground safety mulch | | $1,095.00 |
| **PO#:** 7074 | **Voucher #:** | **50577** | Invoice | **Invoice No:** INV177095 | **9/16/2026** | **Paid Amt:** **$1,095.00** |
| | | | | | | **Check Amount:** **$2,190.00** |
| **PCB** | **79971** | **1764** | | **Scott Kimman** | | **Check** |
| | | | E | 01 020 294 054 000 305 V Football Official Kimball | | $135.00 |
| **PO#:** | **Voucher #:** | **50627** | Invoice | **Invoice No:** 09.03.2026 | **9/16/2026** | **Paid Amt:** **$135.00** |
| | | | | | | **Check Amount:** **$135.00** |
| **PCB** | **79972** | **5103** | | **SFM Mutual Insurance Company** | | **Check** |
| | | | E | 01 005 110 000 000 270 Workers Comp Annual Amount | | $36,337.00 |
| **PO#:** | **Voucher #:** | **50678** | Invoice | **Invoice No:** 3891709 | **9/16/2026** | **Paid Amt:** **$36,337.00** |
| | | | | | | **Check Amount:** **$36,337.00** |
| **PCB** | **79973** | **5049** | | **Social Club Simple** | | **Check** |
| | | | E | 04 005 505 000 321 305 CE Instructor | | $40.00 |
| **PO#:** | **Voucher #:** | **50622** | Invoice | **Invoice No:** 4832 | **9/16/2026** | **Paid Amt:** **$40.00** |
| | | | | | | **Check Amount:** **$40.00** |

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| PCB | 79974 | 2464 | | SPEER CHIROPRACTIC, PA | | Check |
| | | | E 01 005 760 000 720 305 | DOT PHYSICAL K Presler 26-27 | | $100.00 |
| PO#: | Voucher #: | 50651 | Invoice | Invoice No: 08.26.2026 | 9/16/2026 | Paid Amt: $100.00 |
| | | | E 01 005 760 000 720 305 | DOT PHYSICAL M Gleisner | | $100.00 |
| PO#: | Voucher #: | 50527 | Invoice | Invoice No: 08.12.2026 | 9/16/2026 | Paid Amt: $100.00 |
| | | | E 01 005 760 000 720 305 | DOT PHYSICAL C Gregory 26-27 | | $100.00 |
| PO#: | Voucher #: | 50670 | Invoice | Invoice No: 09.09.2026 | 9/16/2026 | Paid Amt: $100.00 |
| | | | E 01 005 760 000 720 305 | DOT PHYSICAL K Presler | | $100.00 |
| PO#: | Voucher #: | 50560 | Invoice | Invoice No: 08.19.2025 | 9/16/2026 | Paid Amt: $100.00 |
| | | | | | | Check Amount: $400.00 |
| PCB | 79975 | 4755 | | SQUIRES, WALDSPURGER & MACE | | Check |
| | | | E 01 005 020 000 000 313 | Legal | | $29.00 |
| PO#: | Voucher #: | 50683 | Invoice | Invoice No: 30941 | 9/16/2026 | Paid Amt: $29.00 |
| | | | | | | Check Amount: $29.00 |
| PCB | 79976 | 1549 | | SUPREME SCHOOL SUPPLY | | Check |
| | | | E 01 020 211 000 000 430 | Student Planners | | $126.00 |
| | | | E 01 020 211 000 000 430 | Teacher Daily Reference Planners | | $100.00 |
| | | | E 01 020 211 000 000 430 | Teacher Daily Plan Books | | $210.00 |
| | | | E 01 020 211 000 000 430 | Shipping | | $51.52 |
| PO#: 7133 | Voucher #: | 50570 | Invoice | Invoice No: 207823 | 9/16/2026 | Paid Amt: $487.52 |
| | | | | | | Check Amount: $487.52 |
| PCB | 79977 | 2577 | | SYSCO WESTERN MN, INC. | | Check |
| | | | E 02 005 770 000 701 401 | Supplies | | $37.83 |
| PO#: | Voucher #: | 50589 | Invoice | Invoice No: 353254310 | 9/16/2026 | Paid Amt: $37.83 |
| | | | E 02 005 770 000 701 490 | LUNCH | | $36.81 |
| PO#: | Voucher #: | 50504 | Invoice | Invoice No: 353250700 | 9/16/2026 | Paid Amt: $36.81 |
| | | | E 02 005 770 000 701 490 | LUNCH | | $123.68 |
| PO#: | Voucher #: | 50510 | Invoice | Invoice No: 353262848 | 9/16/2026 | Paid Amt: $123.68 |
| | | | E 02 005 770 000 701 490 | LUNCH | | $323.08 |
| PO#: | Voucher #: | 50511 | Invoice | Invoice No: 353262832 | 9/16/2026 | Paid Amt: $323.08 |
| | | | E 02 005 770 000 701 490 | LUNCH | | $23.85 |
| PO#: | Voucher #: | 50512 | Invoice | Invoice No: 353262833 | 9/16/2026 | Paid Amt: $23.85 |
| | | | E 02 005 770 000 701 490 | LUNCH | | $31.23 |
| PO#: | Voucher #: | 50513 | Invoice | Invoice No: 353262834 | 9/16/2026 | Paid Amt: $31.23 |
| | | | E 02 005 770 000 701 490 | Commodity | | $87.27 |
| PO#: | Voucher #: | 50690 | Invoice | Invoice No: 353270971 | 9/16/2026 | Paid Amt: $87.27 |

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79977** | **2577** | | **SYSCO WESTERN MN, INC.** | | **Check** |
| | | | E 02 005 770 000 701 490 | Commodity | | $142.22 |
| **PO#:** | **Voucher #:** | **50505** | Invoice | **Invoice No:** 353250701 | **9/16/2026** | **Paid Amt:** **$142.22** |
| | | | E 02 005 770 000 701 401 | Supplies | | $45.68 |
| **PO#:** | **Voucher #:** | **50585** | Invoice | **Invoice No:** 353251920 | **9/16/2026** | **Paid Amt:** **$45.68** |
| | | | E 02 005 770 000 701 490 | LUNCH | | $63.67 |
| **PO#:** | **Voucher #:** | **50586** | Invoice | **Invoice No:** 353250165 | **9/16/2026** | **Paid Amt:** **$63.67** |
| | | | E 01 005 640 000 316 366 | STAFF BREAKFAST | | $438.09 |
| **PO#:** | **Voucher #:** | **50587** | Invoice | **Invoice No:** 353250697 | **9/16/2026** | **Paid Amt:** **$438.09** |
| | | | E 02 005 770 000 705 490 | Breakfast | | $1,699.78 |
| | | | E 02 005 770 000 701 401 | Supplies | | $100.25 |
| **PO#:** | **Voucher #:** | **50588** | Invoice | **Invoice No:** 353250698 | **9/16/2026** | **Paid Amt:** **$1,800.03** |
| | | | E 02 005 770 000 701 490 | LUNCH | | $3,583.86 |
| | | | E 02 005 770 000 701 401 | SUPPLIES | | $50.51 |
| **PO#:** | **Voucher #:** | **50689** | Invoice | **Invoice No:** 353270970 | **9/16/2026** | **Paid Amt:** **$3,634.37** |
| | | | E 02 005 770 000 705 490 | Breakfast | | $1,063.35 |
| | | | E 02 005 770 000 701 401 | Supplies | | $26.40 |
| **PO#:** | **Voucher #:** | **50688** | Invoice | **Invoice No:** 353270969 | **9/16/2026** | **Paid Amt:** **$1,089.75** |
| | | | E 02 005 770 000 701 490 | LUNCH | | $54.60 |
| **PO#:** | **Voucher #:** | **50506** | Invoice | **Invoice No:** 353250702 | **9/16/2026** | **Paid Amt:** **$54.60** |
| | | | E 02 005 770 000 701 490 | LUNCH | | $1,418.31 |
| | | | E 02 005 770 000 701 401 | SUPPLIES | | $125.04 |
| **PO#:** | **Voucher #:** | **50507** | Invoice | **Invoice No:** 353250696 | **9/16/2026** | **Paid Amt:** **$1,543.35** |
| | | | E 02 005 770 000 701 490 | LUNCH | | $1,896.41 |
| | | | E 02 005 770 000 701 401 | SUPPLIES | | $157.61 |
| **PO#:** | **Voucher #:** | **50639** | Invoice | **Invoice No:** 353265939 | **9/16/2026** | **Paid Amt:** **$2,054.02** |
| | | | E 02 005 770 000 701 490 | LUNCH | | $277.80 |
| **PO#:** | **Voucher #:** | **50633** | Invoice | **Invoice No:** 353265944 | **9/16/2026** | **Paid Amt:** **$277.80** |
| | | | E 02 005 770 000 701 490 | Commodity | | $66.55 |
| **PO#:** | **Voucher #:** | **50508** | Invoice | **Invoice No:** 353250695 | **9/16/2026** | **Paid Amt:** **$66.55** |
| | | | E 02 005 770 000 701 490 | LUNCH | | $6,405.23 |
| | | | E 02 005 770 000 701 401 | SUPPLIES | | $344.60 |
| **PO#:** | **Voucher #:** | **50503** | Invoice | **Invoice No:** 353250699 | **9/16/2026** | **Paid Amt:** **$6,749.83** |
| | | | E 02 005 770 000 701 490 | LUNCH | | $614.96 |
| | | | E 02 005 770 000 701 401 | SUPPLIES | | $34.79 |
| **PO#:** | **Voucher #:** | **50630** | Invoice | **Invoice No:** 353265941 | **9/16/2026** | **Paid Amt:** **$649.75** |

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79977** | **2577** | | **SYSCO WESTERN MN, INC.** | | **Check** |
| | | | E 02 005 770 000 701 490 | LUNCH | | $17.60 |
| **PO#:** | **Voucher #:** | **50631** | Invoice | **Invoice No:** 353265942 | **9/16/2026** | **Paid Amt:** **$17.60** |
| | | | E 02 005 770 000 701 490 | LUNCH | | $1,076.09 |
| | | | E 02 005 770 000 701 401 | SUPPLIES | | $72.77 |
| **PO#:** | **Voucher #:** | **50632** | Invoice | **Invoice No:** 353265943 | **9/16/2026** | **Paid Amt:** **$1,148.86** |
| | | | E 02 005 770 000 701 490 | LUNCH | | $336.61 |
| **PO#:** | **Voucher #:** | **50691** | Invoice | **Invoice No:** 353270972 | **9/16/2026** | **Paid Amt:** **$336.61** |
| | | | E 02 005 770 000 701 490 | LUNCH | | $4,855.68 |
| **PO#:** | **Voucher #:** | **50509** | Invoice | **Invoice No:** 353259650 | **9/16/2026** | **Paid Amt:** **$4,855.68** |
| | | | E 02 005 770 000 701 490 | Commodity | | $24.51 |
| **PO#:** | **Voucher #:** | **50634** | Invoice | **Invoice No:** 353265945 | **9/16/2026** | **Paid Amt:** **$24.51** |
| | | | E 02 005 770 000 701 490 | Commodity | | $19.10 |
| **PO#:** | **Voucher #:** | **50638** | Invoice | **Invoice No:** 353265940 | **9/16/2026** | **Paid Amt:** **$19.10** |
| | | | | | | **Check Amount:** **$25,675.82** |
| **PCB** | **79978** | **1559** | | **TECH CHECK, LLC** | | **Check** |
| | | | E 01 005 690 690 302 555 | TC-PROF Tech Check Professional Services | | $9,388.00 |
| **PO#:** 7095 | **Voucher #:** | **50515** | Invoice | **Invoice No:** 66167 | **9/16/2026** | **Paid Amt:** **$9,388.00** |
| | | | E 01 005 690 690 302 555 | 5420F-48P-4XE Extreme Networks ExtremeSv | | $36,820.80 |
| | | | E 01 005 690 690 302 555 | XN-ACPWR-1200W-FB Extreme Networks 12 | | $2,481.08 |
| | | | E 01 005 690 690 302 555 | 5420F-24P-4XE Extreme Networks 5420 Univ | | $3,741.84 |
| | | | E 01 005 690 690 302 555 | X435-8P-4S Extreme Networks X435 Switch w | | $709.44 |
| | | | E 01 005 690 690 302 555 | 10061 Extreme Networks Power Cord 10A NE | | $100.00 |
| | | | E 01 005 690 690 302 555 | 10G-DACP-SFPZ5M Extreme Networks 10G F | | $428.24 |
| | | | E 01 005 690 690 302 555 | 10304 Extreme Networks 10G Passive DAC S | | $53.53 |
| | | | E 01 005 690 690 302 555 | 10305 Extreme Networks 10G Passive DAC S | | $73.53 |
| | | | E 01 005 690 690 302 555 | 10302 Extreme Networks Single-Mode 10G LF | | $1,027.12 |
| | | | E 01 005 690 690 302 555 | 10301 Extreme Networks Multi-Mode OM3 10( | | $2,770.92 |
| | | | E 01 005 690 690 302 555 | 10052H Extreme Networks Single-Mode 1G L) | | $512.62 |
| | | | E 01 005 690 690 302 555 | USK12-STD-A-S-C-EW- 5Y Extreme Platform | | $493.14 |
| | | | E 01 005 690 690 302 555 | USK12-STD-B-S-C-EW- 5Y Extreme Platform | | $22,642.62 |
| **PO#:** 7095 | **Voucher #:** | **50541** | Invoice | **Invoice No:** 65940 | **9/16/2026** | **Paid Amt:** **$71,854.88** |
| | | | | | | **Check Amount:** **$81,242.88** |
| **PCB** | **79979** | **2820** | | **THE RETROFIT COMPANIES, INC** | | **Check** |
| | | | E 01 005 810 000 000 401 | Recyle Fluorescent Lights & Paint | | $1,783.32 |
| **PO#:** | **Voucher #:** | **50584** | Invoice | **Invoice No:** 0134456-IN | **9/16/2026** | **Paid Amt:** **$1,783.32** |
| | | | | | | **Check Amount:** **$1,783.32** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79980** | **2551** | | **THOMAS RIITTERS** | | **Check** |
| | | | E 01 020 294 054 000 305 | Football Official Kimball | $135.00 | |
| **PO#:** | **Voucher #:** | **50623** | Invoice | **Invoice No:** 09.03.2026 | **9/16/2026** | **Paid Amt: $135.00** |
| | | | | | | **Check Amount: $135.00** |
| **PCB** | **79981** | **4206** | | **T-MOBILE** | | **Check** |
| | | | E 01 005 810 000 000 320 | Mobile Internet Acct 971799683 | $40.00 | |
| **PO#:** | **Voucher #:** | **50498** | Invoice | **Invoice No:** 971799683-69 | **9/16/2026** | **Paid Amt: $40.00** |
| | | | | | | **Check Amount: $40.00** |
| **PCB** | **79982** | **1582** | | **UHL COMPANY, INC** | | **Check** |
| | | | E 01 005 810 000 000 350 | Fix Licenses after IT Windows Upgrade | $428.00 | |
| **PO#:** | **Voucher #:** | **50555** | Invoice | **Invoice No:** 84371 | **9/16/2026** | **Paid Amt: $428.00** |
| | | | | | | **Check Amount: $428.00** |
| **PCB** | **79983** | **3277** | | **Vernon Capelle** | | **Check** |
| | | | E 01 020 294 054 000 305 | V Football Official Kimball | $135.00 | |
| **PO#:** | **Voucher #:** | **50624** | Invoice | **Invoice No:** 09.01.2026 | **9/16/2026** | **Paid Amt: $135.00** |
| | | | | | | **Check Amount: $135.00** |
| **PCB** | **79984** | **5202** | **Remit** | **Voyager Sopris Learning** | | **Check** |
| | | | E 01 010 610 000 312 460 | Rewards Secondary, 3E Teacher's Guide | $140.00 | |
| | | | E 01 010 610 000 312 460 | Rewards Secondary, 3E Student Book | $17.00 | |
| | | | E 01 010 610 000 312 460 | Shipping | $15.70 | |
| **PO#:** 7120 | **Voucher #:** | **50554** | Invoice | **Invoice No:** 8834288 | **9/16/2026** | **Paid Amt: $172.70** |
| | | | | | | **Check Amount: $172.70** |
| **PCB** | **79985** | **5270** | | **White Cap, LP** | | **Check** |
| | | | E 01 020 292 080 000 530 | Baseball Field Improvement | $791.38 | |
| **PO#:** | **Voucher #:** | **50655** | Invoice | **Invoice No:** 75101437 | **9/16/2026** | **Paid Amt: $791.38** |
| | | | E 01 020 292 080 000 530 | Baseball Field Improvement | $2,867.00 | |
| **PO#:** | **Voucher #:** | **50656** | Invoice | **Invoice No:** 75091102 | **9/16/2026** | **Paid Amt: $2,867.00** |
| | | | E 01 020 292 080 000 530 | Baseball Field Improvement | $126.22 | |
| **PO#:** | **Voucher #:** | **50657** | Invoice | **Invoice No:** 75092077 | **9/16/2026** | **Paid Amt: $126.22** |
| | | | | | | **Check Amount: $3,784.60** |
| **PCB** | **79986** | **1614** | | **ZANER-BLOSER** | | **Check** |
| | | | E 01 010 203 000 302 460 | Zaner-Bloser Handwriting © 2025 Grade 3 Stu | $1,117.50 | |
| | | | E 01 010 203 000 302 460 | Misc. | $111.75 | |
| **PO#:** 7129 | **Voucher #:** | **50566** | Invoice | **Invoice No:** INVZB117955 | **9/16/2026** | **Paid Amt: $1,229.25** |
| | | | | | | **Check Amount: $1,229.25** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79987** | **5274** | | **Lexi Fruth** | | **Check** |
| | | | B 01 215 000 | Direct Deposit Payroll Replacement Fruth | $1,338.93 | |
| **PO#:** | **Voucher #:** | **50714** | Invoice | **Invoice No:** 09.15.2026 | **9/17/2026** | **Paid Amt:** **$1,338.93** |
| | | | | | | **Check Amount:** **$1,338.93** |
| **PCB** | **79988** | **2288** | | **MN CHILD SUPPORT PAYMENT CENTER** | | **Check** |
| | | | B 01 215 079 | Garnish | $77.40 | |
| **PO#:** | **Voucher #:** | **50700** | Invoice | **Invoice No:** S2027050 | **9/17/2026** | **Paid Amt:** **$77.40** |
| | | | | | | **Check Amount:** **$77.40** |
| **PCB** | **79989** | **4295** | | **AMAZON CAPITAL SERVICES** | | **Check** |
| | | | E 01 020 260 000 000 430 | B003BQXKDY Smarties Candy Bulk Rolls Orig | $9.99 | |
| | | | E 01 020 260 000 000 430 | B00DUHEHEK MegaDeal White Matchbooks, | $7.90 | |
| | | | E 01 020 260 000 000 430 | B06XD5W4RY Perfect Pi Diameter Circumfere | $19.99 | |
| | | | E 01 020 260 000 000 430 | B079K27638 OVENTE 1.7L Electric Tea Kettle | $15.99 | |
| | | | E 01 020 260 000 000 430 | B07M7PTWML ArtCreativity Large 3.5 Inch Mc | $11.99 | |
| | | | E 01 020 260 000 000 430 | B07R4739VV KISEER 50 Pieces Assorted Co | $9.99 | |
| | | | E 01 020 260 000 000 430 | B08CHHT833 Crayola Broad Line Markers (12 | $23.76 | |
| | | | E 01 020 260 000 000 430 | B08GJPWV8V 3in 4in 6in Aquarium Fish Net I | $9.69 | |
| | | | E 01 020 260 000 000 430 | B096VCDKLQ Monitor DISSOLVED Oxygen T | $15.90 | |
| | | | E 01 020 260 000 000 430 | B0B915W6SG TankFirst Complete Aquarium \ | $12.99 | |
| | | | E 01 020 260 000 000 430 | B0BHVZJH93 AQUANEAT Aquarium Air Pump | $8.99 | |
| | | | E 01 020 260 000 000 430 | B0BN11WN56 FALAMON 140,000 Clear Wate | $9.99 | |
| | | | E 01 020 260 000 000 430 | B0BWMG8ZJP Soil Test Kit 140 Tests (2026 U | $17.99 | |
| | | | E 01 020 260 000 000 430 | B0CHWQ7JHQ Laffy Taffy Candy, 2lb Bulk Ba | $21.99 | |
| | | | E 01 020 260 000 000 430 | B0CP3HX3MB TIRYIUOU Soil Sample Probe, | $56.99 | |
| | | | E 01 020 260 000 000 430 | B0CPT7Y4SX Crayola Colored Pencils Classp | $43.59 | |
| | | | E 01 020 260 000 000 430 | B0D3V9GJJY Beeswax Pillar Candles,Non-To | $22.48 | |
| | | | E 01 020 260 000 000 430 | B0DQKZRSRD TABANDTAB 6 Pack Green Fl | $9.99 | |
| | | | E 01 020 260 000 000 430 | B0FF8X7V29 Aurbuex Heavy Duty Electric Pe | $25.99 | |
| | | | E 01 020 260 000 000 430 | B0G3972652 Chengu 48 Pcs Math Geometry | $27.95 | |
| | | | E 01 020 260 000 000 430 | B0G3HD8QMM BolBom Men Socks Pack of 6 | $11.98 | |
| | | | E 01 020 260 000 000 430 | B0GF2PLH9K UGODAR 60 PCS Sleep Eye M | $12.99 | |
| | | | E 01 020 260 000 000 430 | B0H2F1K45L 6 Pcs Tapered Cork Stoppers 1. | $11.69 | |
| | | | E 01 020 260 000 000 430 | Amazon Shipping Charge | $0.00 | |
| **PO#:** 7207 | **Voucher #:** | **50810** | Invoice | **Invoice No:** 1XFM-PXMC-DPJX | **9/30/2026** | **Paid Amt:** **$420.80** |
| | | | E 01 010 420 000 740 433 | B01M9GPJM9 Gorilla Tough & Clear Double S | $42.36 | |
| | | | E 01 010 420 000 740 433 | Amazon Shipping Charge | $0.00 | |
| **PO#:** 7121 | **Voucher #:** | **50814** | Invoice | **Invoice No:** 1KKW6-QKR9-773D | **9/30/2026** | **Paid Amt:** **$42.36** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|---|---|---|---|---|---|---|---|---|
| **PCB** | **79989** | **4295** | | **AMAZON CAPITAL SERVICES** | | **Check** | | |
| | | | E 01 020 211 210 000 430 | B07H7355V2 Studico ActiveChairs Kids Wobb | | $55.19 | | |
| **PO#:** | **Voucher #:** | **50815** | Credit | **Invoice No:** 161F-RD3X-QM1P | **9/30/2026** | | **Paid Amt:** | **($55.19)** |
| | | | E 01 005 720 000 000 401 | B000KBW3OU Welch Allyn oral disposable pr | | $39.98 | | |
| | | | E 01 005 720 000 000 401 | B06ZZCS835 Amazon Basics 35-inch Large R | | $104.82 | | |
| **PO#:** 7198 | **Voucher #:** | **50818** | Invoice | **Invoice No:** 1DRL-7T4K-HNXK | **9/30/2026** | | **Paid Amt:** | **$144.80** |
| | | | E 01 005 690 690 000 456 | B07TSTF6BZ Brother Genuine P-Touch TZe E | | $21.84 | | |
| | | | E 01 005 690 690 000 456 | Amazon Shipping Charge | | $0.00 | | |
| **PO#:** 7197 | **Voucher #:** | **50820** | Invoice | **Invoice No:** 1PPR-C91R-4Q7L | **9/30/2026** | | **Paid Amt:** | **$21.84** |
| | | | E 01 005 720 000 000 401 | B0006GDAAU Dynarex Non-Adherent Pads-S | | $31.58 | | |
| | | | E 01 005 720 000 000 401 | B002DPUTRO Children's Zyrtec Allergy Relief | | $9.49 | | |
| | | | E 01 005 720 000 000 401 | B003RA67E8 Reliance Medical 901 Sterile Sa | | $55.98 | | |
| | | | E 01 005 720 000 000 401 | B004DGO3WS Children's Benadryl Liquid Me | | $20.67 | | |
| | | | E 01 005 720 000 000 401 | B00JMQNLKY HALYARD Purple Nitrile Gloves | | $110.83 | | |
| | | | E 01 005 720 000 000 401 | B00U1HAUWA Dynarex Reusable Hot and Co | | $41.90 | | |
| | | | E 01 005 720 000 000 401 | B01DP74HR6 Biotrue Multi-Purpose Contact L | | $11.24 | | |
| | | | E 01 005 720 000 000 401 | B06Y5Z137W American White Cross 1104000 | | $39.01 | | |
| | | | E 01 005 720 000 000 401 | B074N8ZX1P Medline 4 x 4 inch Gauze Spong | | $31.60 | | |
| | | | E 01 005 720 000 000 401 | B07FKXNM6T Samsill 0.5 Inch 3 Ring Binder, | | $14.40 | | |
| | | | E 01 005 720 000 000 401 | B07NYYMZWV Zyrtec 24 Hr Children's Allergy | | $23.99 | | |
| | | | E 01 005 720 000 000 401 | B07PBLM4PH Glo Germ Gel, 8 Ounce, Simul | | $29.00 | | |
| | | | E 01 005 720 000 000 401 | B08GM7R23J Drug Deactivation Disposal Sys | | $21.57 | | |
| | | | E 01 005 720 000 000 401 | B0997JGBM2 Dealmed Fabric Adhesive Band | | $18.98 | | |
| | | | E 01 005 720 000 000 401 | B0BP2QMRYF 24 Pack Elastic Bandage Wrap | | $25.98 | | |
| | | | E 01 005 720 000 000 401 | B0BVYCM3WV Globe Hydrocortisone Cream | | $13.85 | | |
| | | | E 01 005 720 000 000 401 | B0CH929RS5 Amazon Basics Reclosable Dou | | $3.21 | | |
| | | | E 01 005 720 000 000 401 | B0CP1P6BX5 YesBes 32 Pack Gauze Rolls, 4 | | $9.49 | | |
| | | | E 01 005 720 000 000 401 | B0CQJRGJFS JOLLY PARTY 1200 Pack 2 oz | | $27.06 | | |
| | | | E 01 005 720 000 000 401 | B0FHKV6Z7W PACKINNO 8 oz White Paper ( | | $54.99 | | |
| | | | E 01 005 720 000 000 401 | B0FMPGCT2G MAJOR Calamine Lotion - Cal | | $12.20 | | |
| | | | E 01 005 720 000 000 401 | Amazon Shipping Charge | | $0.00 | | |
| | | | E 01 005 720 000 000 401 | Discount | | ($2.00) | | |
| **PO#:** 7198 | **Voucher #:** | **50819** | Invoice | **Invoice No:** 1J61-DL34-3MJH | **9/30/2026** | | **Paid Amt:** | **$605.02** |
| | | | E 01 020 710 000 000 430 | B002HJ9OJK Avery Printable Shipping Labels | | $16.98 | | |
| | | | E 01 020 710 000 000 430 | Amazon Shipping Charge | | $0.00 | | |
| **PO#:** 7210 | **Voucher #:** | **50825** | Invoice | **Invoice No:** 16WW-GDMV-FHQM | **9/30/2026** | | **Paid Amt:** | **$16.98** |
| | | | E 01 005 810 000 000 401 | B0H4VSK2W4 HolaYou 5-in-1 Door Hinge Adj | | $39.99 | | |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|---|---|---|---|---|---|---|---|---|
| **PCB** | **79989** | **4295** | | **AMAZON CAPITAL SERVICES** | | **Check** | | |
| | | | E 01 005 810 000 000 401 | Amazon Shipping Charge | | $0.00 | | |
| **PO#:** 7220 | **Voucher #:** | **50808** | Invoice | **Invoice No:** 16K9-TQP4-31XM | **9/30/2026** | | **Paid Amt:** | **$39.99** |
| | | | E 01 005 810 000 000 401 | B083Q1D3F8 American Filter Company®, Wa | | $560.94 | | |
| | | | E 01 005 810 000 000 401 | B0CZ6NDSVG NINOSO 6" x 2" Heavy Duty C | | $43.69 | | |
| | | | E 01 005 810 000 000 401 | Amazon Shipping Charge | | $20.76 | | |
| **PO#:** 7196 | **Voucher #:** | **50809** | Invoice | **Invoice No:** 1LKC-6NVN-DFPP | **9/30/2026** | | **Paid Amt:** | **$625.39** |
| | | | E 01 010 620 000 000 401 | B0D51CSMKX Energizer MAX AAA Batteries ( | | $9.79 | | |
| | | | E 01 010 620 000 000 401 | Amazon Shipping Charge | | $0.00 | | |
| **PO#:** 7211 | **Voucher #:** | **50751** | Invoice | **Invoice No:** 1GL4-QLH1-FLN4 | **9/30/2026** | | **Paid Amt:** | **$9.79** |
| | | | E 04 005 582 000 344 401 | B0017OHG2S Prang (Formerly SunWorks) Cc | | $25.16 | | |
| | | | E 04 005 582 000 344 401 | B001C5TW42 Prang (Formerly SunWorks) Cc | | $37.68 | | |
| | | | E 04 005 582 000 344 401 | B001FQISK2 Prang (Formerly SunWorks) Cor | | $50.24 | | |
| | | | E 04 005 582 000 344 401 | B002LARR6M Prang (Formerly SunWorks) Cc | | $50.24 | | |
| | | | E 04 005 582 000 344 401 | B002LARR7Q Prang (Formerly SunWorks) Cc | | $66.43 | | |
| | | | E 04 005 582 000 344 401 | B002LARR80 Prang Medium Weight Construc | | $18.28 | | |
| | | | E 04 005 582 000 344 401 | B01ELJIEQ2 Prang (Formerly SunWorks) Cor | | $43.96 | | |
| | | | E 04 005 582 000 344 401 | B01ELJIUQ6 Prang (Formerly SunWorks) Cor | | $36.20 | | |
| | | | E 04 005 582 000 344 401 | B079KL4C91 Amazon Basics Clear Thermal L | | $12.17 | | |
| | | | E 04 005 582 000 344 401 | B09238FQ4Z Colorations 9" x 12" Mediumweig | | $31.64 | | |
| | | | E 04 005 582 000 344 401 | B0B37521J9 Colorations 9" x 12" Mediumweig | | $16.32 | | |
| | | | E 04 005 582 000 344 401 | B0D9HXS6QP Colorations Off-White Lightweig | | $44.97 | | |
| | | | E 04 005 582 000 344 401 | B0DN24CH6T Colorations Paraben-Free Was | | $183.71 | | |
| | | | E 04 005 582 000 344 401 | Amazon Shipping Charge | | $0.00 | | |
| **PO#:** 7181 | **Voucher #:** | **50793** | Invoice | **Invoice No:** 1JVR-MLH7-G7QY | **9/30/2026** | | **Paid Amt:** | **$617.00** |
| | | | E 01 010 412 000 619 433 | B07TKN5CFM Amazon Basics Classification F | | $17.66 | | |
| | | | E 01 010 412 000 619 433 | B0GCLBT69C Write Right Learning,Pencil Kid | | $13.99 | | |
| | | | E 01 010 412 000 619 433 | B0GZZ49PX8 CHEFAN Feeling Chart for Kids | | $17.09 | | |
| | | | E 01 010 412 000 619 433 | Amazon Shipping Charge | | $0.00 | | |
| **PO#:** 7199 | **Voucher #:** | **50753** | Invoice | **Invoice No:** 1V1C-CPNX-MHRG | **9/30/2026** | | **Paid Amt:** | **$48.74** |
| | | | E 04 005 582 000 344 401 | B0016P0512 Prang Construction Paper, Stack | | $13.04 | | |
| | | | E 04 005 582 000 344 401 | B001C5TW42 Prang (Formerly SunWorks) Cc | | $6.28 | | |
| | | | E 04 005 582 000 344 401 | B002LARR6M Prang (Formerly SunWorks) Cc | | $6.28 | | |
| | | | E 04 005 582 000 344 401 | B002LARR6W Prang (Formerly SunWorks) Cc | | $43.96 | | |
| | | | E 04 005 582 000 344 401 | B079KL4C91 Amazon Basics Clear Thermal L | | $85.19 | | |
| | | | E 04 005 582 000 344 401 | B09238FQ4Z Colorations 9" x 12" Mediumweig | | $7.91 | | |
| | | | E 04 005 582 000 344 401 | B0D9HXS6QP Colorations Off-White Lightweig | | $29.98 | | |

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79989** | **4295** | | **AMAZON CAPITAL SERVICES** | | **Check** |
| | | | E 01 005 810 000 000 401 | B0021Y0V6Q Graco Pump Armor Storage Flu | $22.78 | |
| | | | E 01 005 810 000 000 401 | B0FXZPMDXC MAKERELE 40A PWM DC Bru | $17.93 | |
| | | | E 01 005 810 000 000 401 | Amazon Shipping Charge | $0.00 | |
| **PO#:** 7181 | **Voucher #:** | **50794** Invoice | **Invoice No:** 1WHQ-KHK3-M1QG | **9/30/2026** | **Paid Amt:** | **$233.35** |
| | | | E 01 005 810 000 000 401 | B0021Y0V6Q Graco Pump Armor Storage Flu | $22.78 | |
| | | | E 01 005 810 000 000 401 | B0FXZPMDXC MAKERELE 40A PWM DC Bru | $17.93 | |
| **PO#:** | **Voucher #:** | **50795** Credit | **Invoice No:** 1TQM-69NG-693K | **9/30/2026** | **Paid Amt:** | **($40.71)** |
| | | | E 01 020 211 210 000 430 | B07H7355V2 Studico ActiveChairs Kids Wobb | $275.95 | |
| | | | E 01 020 211 210 000 430 | B0CDJ8H8D6 Learniture Ballard Rocker Chair | $1,908.72 | |
| | | | E 01 020 211 210 000 430 | B0FCMDV4VV Small Portable Rolling Standin | $142.47 | |
| | | | E 01 020 211 210 000 430 | Amazon Shipping Charge | $0.00 | |
| **PO#:** 7151 | **Voucher #:** | **50797** Invoice | **Invoice No:** 1MYQ-DVWT-DL3L | **9/30/2026** | **Paid Amt:** | **$2,327.14** |
| | | | E 01 020 211 210 000 430 | B07H7355V2 Studico ActiveChairs Kids Wobb | $110.38 | |
| **PO#:** | **Voucher #:** | **50798** Credit | **Invoice No:** 19NC-XDH$-791N | **9/30/2026** | **Paid Amt:** | **($110.38)** |
| | | | E 01 020 211 210 000 430 | B07H7355V2 Studico ActiveChairs Kids Wobb | $110.38 | |
| **PO#:** | **Voucher #:** | **50799** Credit | **Invoice No:** 1K1Y-VHMY-9H3F | **9/30/2026** | **Paid Amt:** | **($110.38)** |
| | | | E 01 020 301 322 830 433 | B0008GNX9G Pacon PAC5220 White Tagboa | $32.33 | |
| | | | E 01 020 301 322 830 433 | B000VXO4L2 Elmer's Disappearing Purple Sc | $29.96 | |
| | | | E 01 020 301 322 830 433 | B0016LZ2HI Pacon 5296 Medium Weight Tagl | $50.11 | |
| | | | E 01 020 301 322 830 433 | B00CMKA9HK Post-it Super Sticky Notes, 3 x | $15.39 | |
| | | | E 01 020 301 322 830 433 | B01D8F5FKS Post-it Super Sticky Notes, 3 x | $16.99 | |
| | | | E 01 020 301 322 830 433 | B01D8F5RW4 Post-it Super Sticky Notes, 4 x | $13.09 | |
| | | | E 01 020 301 322 830 433 | B079JFNYDP 5X Replace for Dymo Label Mal | $26.78 | |
| | | | E 01 020 301 322 830 433 | B07PHGSQHC Post-it Notes, 1.38 x 1.88 in, F | $12.45 | |
| | | | E 01 020 301 322 830 433 | B08S2PDYP4 50 Pack "C" Channel Magnetic | $14.95 | |
| | | | E 01 020 301 322 830 433 | B08VTVNHKY Teacher Created Resources Fu | $20.15 | |
| | | | E 01 020 301 322 830 433 | B091FD53S7 Craftzilla Colored Masking Tape | $22.22 | |
| | | | E 01 020 301 322 830 433 | B09KBPHCF7 30 PCS Small Acrylic Sign Holc | $14.98 | |
| | | | E 01 020 301 322 830 433 | B09NKJK2H2 BBTO 1200 Pieces Wax Craft S | $20.99 | |
| | | | E 01 020 301 322 830 433 | B09WDS6QWZ Yexiya 240 Pcs Watercolor Cl | $5.99 | |
| | | | E 01 020 301 322 830 433 | B09Z6NVJV1 800 Sheets Transparent Sticky I | $7.59 | |
| | | | E 01 020 301 322 830 433 | B0B28WPCL2 WISYOK 1000Pcs 4.5 Inch Po | $15.19 | |
| | | | E 01 020 301 322 830 433 | B0BFH5J57P WISYOK 450Pcs Mini Craft Stic | $8.06 | |
| | | | E 01 020 301 322 830 433 | B0BRQS5FL6 144 Pcs Large Easter Egg Cutc | $9.99 | |
| | | | E 01 020 301 322 830 433 | B0CG8J9783 Gueevin Pencil Box Clear Plasti | $45.99 | |
| | | | E 01 020 301 322 830 433 | B0DSH5V1TT Amazon Basics Cardstock Pap | $20.78 | |

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79989** | **4295** | | **AMAZON CAPITAL SERVICES** | | **Check** |
| | | | E 01 020 301 322 830 433 | B0DT6Q7N3G 42 PCS Magnetic Name Tag La | $43.65 | |
| | | | E 01 020 301 322 830 433 | B0FGJ9DSFQ BeapTcely 24 Pcs Plastic Cray | $32.99 | |
| | | | E 01 020 301 322 830 433 | B0FK293FG9 (24 Pads) Sticky Notes 3 x 3 in | $8.54 | |
| | | | E 01 020 301 322 830 433 | B0FLQL3WV5 Maartla 8 Pack Rainbow Colore | $9.45 | |
| | | | E 01 020 301 322 830 433 | Discount | ($1.34) | |
| **PO#:** 7170 | **Voucher #:** | **50738** | Invoice | **Invoice No:** 11PVK-W14X-Y6DM | **9/30/2026** | **Paid Amt: $497.27** |
| | | | E 01 005 810 000 000 401 | B0021Y0V6Q Graco Pump Armor Storage Flu | $22.78 | |
| | | | E 01 005 810 000 000 401 | B089273KVZ PWM DC Motor Speed Controlle | $18.99 | |
| | | | E 01 005 810 000 000 401 | B0CZ6R25RJ NINOSO 8" x 2" Caster Wheels | $54.14 | |
| **PO#:** 7196 | **Voucher #:** | **50805** | Invoice | **Invoice No:** 1D9T-6JJD-3WMH | **9/30/2026** | **Paid Amt: $95.91** |
| | | | E 01 005 640 000 316 401 | B08CHHT833 Crayola Broad Line Markers (12 | $11.88 | |
| | | | E 01 005 640 000 316 401 | B0FZJWD6ZB Invinton 11x17 White Poster Bo | $18.99 | |
| | | | E 01 005 640 000 316 401 | Amazon Shipping Charge | $0.00 | |
| **PO#:** 7204 | **Voucher #:** | **50752** | Invoice | **Invoice No:** 1G9F-R3JD-GCPQ | **9/30/2026** | **Paid Amt: $30.87** |
| | | | E 01 005 810 000 000 401 | B071VKRMB2 Advance Squeegee Kit 910000 | $39.20 | |
| | | | E 01 005 810 000 000 401 | B07CLJL9HP Belimo TFB120 120/240V Sprin | $267.45 | |
| | | | E 01 005 810 000 000 401 | B0GZBBCWP3 VEVOR Wall Mount Fan, 20 in | $107.32 | |
| | | | E 01 005 810 000 000 401 | Amazon Shipping Charge | $0.00 | |
| **PO#:** 7182 | **Voucher #:** | **50806** | Invoice | **Invoice No:** 1WCT-9JHP-K4YG | **9/30/2026** | **Paid Amt: $413.97** |
| | | | E 01 005 810 000 000 401 | B0G264F7X5 98734C Button Kit for Drinking F | $17.98 | |
| | | | E 01 005 810 000 000 401 | Amazon Shipping Charge | $0.00 | |
| **PO#:** 7216 | **Voucher #:** | **50807** | Invoice | **Invoice No:** 1MYD-3944-4C19 | **9/30/2026** | **Paid Amt: $17.98** |
| | | | | | | **Check Amount: $5,892.54** |
| **PCB** | **79990** | **1025** | | **APPLE INC.** | | **Check** |
| | | | E 01 005 690 690 000 556 | MHFK4LL/A 13-inch MacBook Neo: Apple A18 | $2,970.00 | |
| **PO#:** 7194 | **Voucher #:** | **50791** | Invoice | **Invoice No:** MD09488044 | **9/30/2026** | **Paid Amt: $2,970.00** |
| | | | | | | **Check Amount: $2,970.00** |
| **PCB** | **79991** | **5271** | | **AVX Northwest, Inc** | | **Check** |
| | | | E 01 020 292 000 000 530 | System and 4 speakers | $5,628.00 | |
| | | | E 01 020 292 000 000 530 | Shipping | $155.00 | |
| **PO#:** 7200 | **Voucher #:** | **50792** | Invoice | **Invoice No:** 5061 | **9/30/2026** | **Paid Amt: $5,783.00** |
| | | | | | | **Check Amount: $5,783.00** |
| **PCB** | **79992** | **1961** | | **BECKY ABBOTT** | | **Check** |
| | | | E 01 020 296 058 000 305 | JV/V VB Official Pierz | $150.00 | |
| **PO#:** | **Voucher #:** | **50737** | Invoice | **Invoice No:** 09.15.2026 | **9/30/2026** | **Paid Amt: $150.00** |
| | | | | | | **Check Amount: $150.00** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79993** | **5227** | | **Bjorn Anderson** | | **Check** |
| | | | E 01 020 294 054 000 305 | JV Football Official Apollo | $100.00 | |
| **PO#:** | **Voucher #:** | **50772** | Invoice | **Invoice No:** 09.17.2026 | **9/30/2026** | **Paid Amt:** **$100.00** |
| | | | E 01 020 294 054 000 305 | JV FB OFFICIAL Holdingford | $100.00 | |
| **PO#:** | **Voucher #:** | **50734** | Invoice | **Invoice No:** 09.15.2026 | **9/30/2026** | **Paid Amt:** **$100.00** |
| | | | | | | **Check Amount:** **$200.00** |
| **PCB** | **79994** | **5026** | | **Cambridge-Isanti Schools** | | **Check** |
| | | | E 01 005 690 690 000 405 | Mail Hardener - Email Security | $100.00 | |
| **PO#:** | **Voucher #:** | **50813** | Invoice | **Invoice No:** SHSV000279 | **9/30/2026** | **Paid Amt:** **$100.00** |
| | | | | | | **Check Amount:** **$100.00** |
| **PCB** | **79995** | **5275** | **Remit** | **CCP Direct** | | **Check** |
| | | | E 01 005 810 000 000 401 | Misc. | $241.44 | |
| | | | E 01 005 810 000 000 401 | Freight | $24.89 | |
| **PO#:** 7218 | **Voucher #:** | **50802** | Invoice | **Invoice No:** IN05990522 | **9/30/2026** | **Paid Amt:** **$266.33** |
| | | | | | | **Check Amount:** **$266.33** |
| **PCB** | **79996** | **1074** | | **CENTRA SOTA COOPERATIVE** | | **Check** |
| | | | E 01 005 760 000 720 442 | Unleaded Gas | $1,636.56 | |
| | | | E 01 005 760 000 720 442 | Discount | ($39.54) | |
| **PO#:** | **Voucher #:** | **50729** | Invoice | **Invoice No:** 5427856 | **9/30/2026** | **Paid Amt:** **$1,597.02** |
| | | | E 01 005 760 000 720 442 | Fieldmaster Diesel | $4,894.85 | |
| | | | E 01 005 760 000 720 442 | Discount | ($87.33) | |
| **PO#:** | **Voucher #:** | **50727** | Invoice | **Invoice No:** 5427855 | **9/30/2026** | **Paid Amt:** **$4,807.52** |
| | | | E 01 005 760 000 720 442 | Unleaded Gas | $1,400.08 | |
| | | | E 01 005 760 000 720 442 | Discount | ($34.88) | |
| **PO#:** | **Voucher #:** | **50728** | Invoice | **Invoice No:** 5427902 | **9/30/2026** | **Paid Amt:** **$1,365.20** |
| | | | | | | **Check Amount:** **$7,769.74** |
| **PCB** | **79997** | **5106** | | **CharacterStrong LLC** | | **Check** |
| | | | E 01 010 203 000 302 460 | Character Strong SEL Curriculum | $3,799.05 | |
| **PO#:** 7213 | **Voucher #:** | **50747** | Invoice | **Invoice No:** INV261614 | **9/30/2026** | **Paid Amt:** **$3,799.05** |
| | | | | | | **Check Amount:** **$3,799.05** |
| **PCB** | **79998** | **5037** | | **Concord Theatricals Corp** | | **Check** |
| | | | E 01 020 298 061 000 401 | Scripts Clue | $540.00 | |
| **PO#:** | **Voucher #:** | **50774** | Invoice | **Invoice No:** 3012915 | **9/30/2026** | **Paid Amt:** **$540.00** |
| | | | | | | **Check Amount:** **$540.00** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **79999** | **4778** | | **Craig Braun** | | **Check** |
| | | | E | 01 020 294 054 000 305 JV Football Official Apollo | $100.00 | |
| **PO#:** | **Voucher #:** | **50771** | Invoice | **Invoice No:** 09.14.2026 | **9/30/2026** | **Paid Amt: $100.00** |
| | | | | | | **Check Amount: $100.00** |
| **PCB** | **80000** | **1133** | | **ECM PUBLISHERS INC** | | **Check** |
| | | | E | 01 005 010 000 000 305 August 10 Regular Minutes | $119.75 | |
| **PO#:** | **Voucher #:** | **50777** | Invoice | **Invoice No:** 1114424 | **9/30/2026** | **Paid Amt: $119.75** |
| | | | | | | **Check Amount: $119.75** |
| **PCB** | **80001** | **5122** | | **Eric Hanson** | | **Check** |
| | | | E | 01 020 294 054 000 305 JV FB OFFICIAL Holdingford | $100.00 | |
| **PO#:** | **Voucher #:** | **50735** | Invoice | **Invoice No:** 09.15.2026 | **9/30/2026** | **Paid Amt: $100.00** |
| | | | | | | **Check Amount: $100.00** |
| **PCB** | **80002** | **1163** | | **FIEDLERS YOUR PUMPING SPECIALIST, INC** | | **Check** |
| | | | E | 01 005 810 000 000 305 Jetter/steamer Drain Cleaning Bus Garage | $470.00 | |
| **PO#:** | **Voucher #:** | **50755** | Invoice | **Invoice No:** 17612 | **9/30/2026** | **Paid Amt: $470.00** |
| | | | E | 01 005 810 000 000 305 Pumped the shop round in workshop area | $270.00 | |
| **PO#:** | **Voucher #:** | **50756** | Invoice | **Invoice No:** 17739 | **9/30/2026** | **Paid Amt: $270.00** |
| | | | | | | **Check Amount: $740.00** |
| **PCB** | **80003** | **1165** | | **FLINN SCIENTIFIC INC** | | **Check** |
| | | | E | 01 020 260 000 000 430 Hydrogen Peroxide | $59.98 | |
| | | | E | 01 020 260 000 000 430 Shipping & Handling | $41.95 | |
| **PO#:** 7209 | **Voucher #:** | **50811** | Invoice | **Invoice No:** 3323053 | **9/30/2026** | **Paid Amt: $101.93** |
| | | | | | | **Check Amount: $101.93** |
| **PCB** | **80004** | **5266** | | **Gail Simones** | | **Check** |
| | | | E | 01 020 296 058 000 305 JV/V Volleyball Official Osakis | $150.00 | |
| **PO#:** | **Voucher #:** | **50768** | Invoice | **Invoice No:** 09.21.2026 | **9/30/2026** | **Paid Amt: $150.00** |
| | | | | | | **Check Amount: $150.00** |
| **PCB** | **80005** | **1960** | | **GARY TRIPP** | | **Check** |
| | | | E | 01 020 294 054 000 305 JV Football Official USA | $100.00 | |
| **PO#:** | **Voucher #:** | **50767** | Invoice | **Invoice No:** 09.21.2026 | **9/30/2026** | **Paid Amt: $100.00** |
| | | | | | | **Check Amount: $100.00** |
| **PCB** | **80006** | **3120** | | **GREAT RIVER BOWL** | | **Check** |
| | | | E | 04 005 570 000 000 369 Misc. | $225.00 | |
| **PO#:** 7083 | **Voucher #:** | **50790** | Invoice | **Invoice No:** 20261806 | **9/30/2026** | **Paid Amt: $225.00** |
| | | | | | | **Check Amount: $225.00** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| PCB | 80007 | 5277 | | Groundsman LLC | | Check |
| | | | E | 01 020 292 000 000 530 Stadium Landscaping | | $5,000.00 |
| PO#: | Voucher #: | 50773 | Invoice | Invoice No: 6722 | 9/30/2026 | Paid Amt: $5,000.00 |
| | | | | | | Check Amount: $5,000.00 |
| PCB | 80008 | 1196 | | HANDYMANS HARDWARE | | Check |
| | | | E | 01 005 810 000 000 401 Junction Box/Splash Proof | | $300.45 |
| PO#: | Voucher #: | 50726 | Invoice | Invoice No: 551536 | 9/30/2026 | Paid Amt: $300.45 |
| | | | | | | Check Amount: $300.45 |
| PCB | 80009 | 4212 | | HERITAGE EMBROIDERY & DESIGN | | Check |
| | | | E | 01 020 294 055 000 401 Boys Basketball Equipment | | $502.00 |
| PO#: | Voucher #: | 50776 | Invoice | Invoice No: 109135 | 9/30/2026 | Paid Amt: $502.00 |
| | | | | | | Check Amount: $502.00 |
| PCB | 80010 | 1215 | | HILLYARD INC | | Check |
| | | | E | 01 005 810 000 000 401 Custodial supplies | | $3,939.03 |
| PO#: 7219 | Voucher #: | 50804 | Invoice | Invoice No: 90287572 | 9/30/2026 | Paid Amt: $3,939.03 |
| | | | | | | Check Amount: $3,939.03 |
| PCB | 80011 | 5257 | Remit | Howies Athletic Tape | | Check |
| | | | E | 01 020 292 000 000 401 Flex Wrap Tape | | $47.00 |
| PO#: | Voucher #: | 50803 | Invoice | Invoice No: INV000416342 | 9/30/2026 | Paid Amt: $47.00 |
| | | | | | | Check Amount: $47.00 |
| PCB | 80012 | 5144 | | Instructure, Inc | | Check |
| | | | E | 01 020 211 000 000 820 Transcript Services | | $2,101.05 |
| PO#: | Voucher #: | 50684 | Invoice | Invoice No: INV698858 | 9/30/2026 | Paid Amt: $2,101.05 |
| | | | | | | Check Amount: $2,101.05 |
| PCB | 80013 | 1247 | | J W PEPPER & SON INC | | Check |
| | | | E | 01 020 258 000 000 430 Alchemy, Spirit into Sound | | $65.00 |
| | | | E | 01 020 258 000 000 430 King Kong | | $80.00 |
| PO#: 7161 | Voucher #: | 50750 | Invoice | Invoice No: 368810046 | 9/30/2026 | Paid Amt: $145.00 |
| | | | E | 01 020 259 000 000 430 Music | | $50.00 |
| PO#: 7153 | Voucher #: | 50749 | Invoice | Invoice No: 368806766 | 9/30/2026 | Paid Amt: $50.00 |
| | | | | | | Check Amount: $195.00 |
| PCB | 80014 | 4349 | | JEFFREY WOLLAK | | Check |
| | | | E | 01 020 294 054 000 305 JV FB OFFICIAL Holdingford | | $100.00 |
| PO#: | Voucher #: | 50733 | Invoice | Invoice No: 09.14.2026 | 9/30/2026 | Paid Amt: $100.00 |
| | | | | | | Check Amount: $100.00 |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|---|---|---|---|---|---|---|---|---|
| **PCB** | **80015** | **5276** | | **Jeremy Mikla** | | **Check** | | |
| | | | E | 01 020 294 054 000 305 JV Football Official USA | | $100.00 | | |
| **PO#:** | **Voucher #:** | **50766** | Invoice | **Invoice No:** 09.21.2026 | **9/30/2026** | **Paid Amt:** | **$100.00** | |
| | | | | | | **Check Amount:** | | **$100.00** |
| **PCB** | **80016** | **4369** | | **JOE OLKIVES** | | **Check** | | |
| | | | E | 01 020 294 054 000 305 JV Football Official Apollo | | $100.00 | | |
| **PO#:** | **Voucher #:** | **50770** | Invoice | **Invoice No:** 09.17.2026 | **9/30/2026** | **Paid Amt:** | **$100.00** | |
| | | | | | | **Check Amount:** | | **$100.00** |
| **PCB** | **80017** | **1267** | | **KEMPS, LLC** | | **Check** | | |
| | | | E | 02 005 770 000 701 495 MILK | | $526.20 | | |
| **PO#:** | **Voucher #:** | **50742** | Invoice | **Invoice No:** 6468730 | **9/30/2026** | **Paid Amt:** | **$526.20** | |
| | | | E | 02 005 770 000 701 495 MILK | | $490.90 | | |
| **PO#:** | **Voucher #:** | **50822** | Invoice | **Invoice No:** 6479524 | **9/30/2026** | **Paid Amt:** | **$490.90** | |
| | | | E | 02 005 770 000 701 495 MILK | | $401.55 | | |
| **PO#:** | **Voucher #:** | **50743** | Invoice | **Invoice No:** 6468734 | **9/30/2026** | **Paid Amt:** | **$401.55** | |
| | | | E | 02 005 770 000 701 495 MILK | | $209.60 | | |
| **PO#:** | **Voucher #:** | **50745** | Invoice | **Invoice No:** 6465025 | **9/30/2026** | **Paid Amt:** | **$209.60** | |
| | | | E | 02 005 770 000 701 495 MILK | | $385.00 | | |
| **PO#:** | **Voucher #:** | **50823** | Invoice | **Invoice No:** 6479027 | **9/30/2026** | **Paid Amt:** | **$385.00** | |
| | | | E | 02 005 770 000 701 495 MILK | | $333.15 | | |
| **PO#:** | **Voucher #:** | **50758** | Invoice | **Invoice No:** 6474579 | **9/30/2026** | **Paid Amt:** | **$333.15** | |
| | | | E | 02 005 770 000 701 495 MILK | | $263.10 | | |
| **PO#:** | **Voucher #:** | **50757** | Invoice | **Invoice No:** 6474605 | **9/30/2026** | **Paid Amt:** | **$263.10** | |
| | | | E | 02 005 770 000 701 495 MILK | | $297.85 | | |
| **PO#:** | **Voucher #:** | **50746** | Invoice | **Invoice No:** 6464557 | **9/30/2026** | **Paid Amt:** | **$297.85** | |
| | | | | | | **Check Amount:** | | **$2,907.35** |
| **PCB** | **80018** | **4770** | | **Lewis Motor Service** | | **Check** | | |
| | | | E | 01 005 810 000 000 401 Fan Motors | | $198.30 | | |
| **PO#:** | **Voucher #:** | **50796** | Invoice | **Invoice No:** 61095 | **9/30/2026** | **Paid Amt:** | **$198.30** | |
| | | | | | | **Check Amount:** | | **$198.30** |
| **PCB** | **80019** | **2287** | | **MELISSA HIRSCH** | | **Check** | | |
| | | | E | 01 020 296 058 000 305 JV/V VB Official Pierz | | $150.00 | | |
| **PO#:** | **Voucher #:** | **50736** | Invoice | **Invoice No:** 09.15.2026 | **9/30/2026** | **Paid Amt:** | **$150.00** | |
| | | | E | 01 020 296 058 000 305 JV/V Volleyball Official Osakis | | $150.00 | | |
| **PO#:** | **Voucher #:** | **50769** | Invoice | **Invoice No:** 09.21.2026 | **9/30/2026** | **Paid Amt:** | **$150.00** | |
| | | | | | | **Check Amount:** | | **$300.00** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **80020** | **1326** | | **MENARDS** | | **Check** |
| | | | E 01 005 810 000 000 401 | Custodial Supplies | | $180.45 |
| **PO#:** | **Voucher #:** | **50821** | Invoice | **Invoice No:** 96160 | **9/30/2026** | **Paid Amt:** **$180.45** |
| | | | | | | **Check Amount:** **$180.45** |
| **PCB** | **80021** | **1897** | | **MESPA** | | **Check** |
| | | | E 01 010 050 000 000 820 | Law Seminar | | $195.00 |
| **PO#:** 7212 | **Voucher #:** | **50748** | Invoice | **Invoice No:** 22319 | **9/30/2026** | **Paid Amt:** **$195.00** |
| | | | | | | **Check Amount:** **$195.00** |
| **PCB** | **80022** | **1375** | | **NAPA AUTO PARTS** | | **Check** |
| | | | E 01 005 760 000 720 401 | Shop Supplies | | $167.61 |
| **PO#:** | **Voucher #:** | **50725** | Invoice | **Invoice No:** 693608 | **9/30/2026** | **Paid Amt:** **$167.61** |
| | | | | | | **Check Amount:** **$167.61** |
| **PCB** | **80023** | **1915** | | **NORTH CENTRAL BUS & EQUIPMENT, INC.** | | **Check** |
| | | | E 01 005 760 000 720 401 | Light, Dir, AMB & light Stop & Tail | | $258.24 |
| **PO#:** | **Voucher #:** | **50731** | Invoice | **Invoice No:** 337311 | **9/30/2026** | **Paid Amt:** **$258.24** |
| | | | E 01 005 760 000 720 401 | Latch, Hood, BBCV | | $149.30 |
| **PO#:** | **Voucher #:** | **50730** | Invoice | **Invoice No:** 337255 | **9/30/2026** | **Paid Amt:** **$149.30** |
| | | | | | | **Check Amount:** **$407.54** |
| **PCB** | **80024** | **4155** | | **NOTABLE, INC.** | | **Check** |
| | | | E 01 005 690 690 000 406 | Kami Renewal | | $4,000.00 |
| **PO#:** 7193 | **Voucher #:** | **50764** | Invoice | **Invoice No:** INVOICE-242996 | **9/30/2026** | **Paid Amt:** **$4,000.00** |
| | | | | | | **Check Amount:** **$4,000.00** |
| **PCB** | **80025** | **5052** | | **Office of MNIT Services** | | **Check** |
| | | | E 01 005 690 690 000 405 | Crowdstrike Endpoint Protection | | $120.00 |
| **PO#:** | **Voucher #:** | **50754** | Invoice | **Invoice No:** 26080723 | **9/30/2026** | **Paid Amt:** **$120.00** |
| | | | | | | **Check Amount:** **$120.00** |
| **PCB** | **80026** | **1406** | | **PAN-O-GOLD BAKING CO** | | **Check** |
| | | | E 02 005 770 000 701 490 | Bread | | $56.20 |
| **PO#:** | **Voucher #:** | **50784** | Invoice | **Invoice No:** 10000126264007 | **9/30/2026** | **Paid Amt:** **$56.20** |
| | | | E 02 005 770 000 701 490 | Bread | | $175.80 |
| **PO#:** | **Voucher #:** | **50721** | Invoice | **Invoice No:** 10000126257019 | **9/30/2026** | **Paid Amt:** **$175.80** |
| | | | E 02 005 770 000 701 490 | Bread | | $112.50 |
| **PO#:** | **Voucher #:** | **50778** | Invoice | **Invoice No:** 10000126264006 | **9/30/2026** | **Paid Amt:** **$112.50** |
| | | | | | | **Check Amount:** **$344.50** |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| **PCB** | **80027** | **4965** | | **Richard Gerard Rassier** | | **Check** |
| | | | E 01 020 211 000 000 305 | Misc. | | $500.00 |
| **PO#:** 7206 | **Voucher #:** | **50732** | Invoice | **Invoice No:** 09.15.2026 | **9/30/2026** | **Paid Amt:** **$500.00** |
| | | | | | | **Check Amount:** **$500.00** |
| **PCB** | **80028** | **3916** | | **SAUK CENTRE PUBLIC SCHOOLS** | | **Check** |
| | | | E 01 020 296 058 000 369 | JV & C-Squad Volleyball Entry Fee | | $150.00 |
| **PO#:** | **Voucher #:** | **50775** | Invoice | **Invoice No:** 09.22.2026 | **9/30/2026** | **Paid Amt:** **$150.00** |
| | | | | | | **Check Amount:** **$150.00** |
| **PCB** | **80029** | **4339** | | **SCHOLASTIC Inc Magazines** | | **Check** |
| | | | E 01 010 610 000 356 460 | Let's Find Out K, Melby | | $131.25 |
| | | | E 01 010 610 000 356 460 | Let's Find Out K, Seguin | | $125.00 |
| | | | E 01 010 610 000 356 460 | Let's Find Out K, Shaughnessy | | $131.25 |
| | | | E 01 010 610 000 356 460 | Shipping | | $38.76 |
| **PO#:** 7017 | **Voucher #:** | **50739** | Invoice | **Invoice No:** M7687167 2 | **9/30/2026** | **Paid Amt:** **$426.26** |
| | | | E 01 010 640 000 356 401 | Scholastic news 1, Hamers | | $156.25 |
| | | | E 01 010 640 000 356 401 | Scholastic news 1, Hemminger | | $125.00 |
| | | | E 01 010 640 000 356 401 | Scholastic news 1, Wiersgalla | | $156.25 |
| | | | E 01 010 640 000 356 401 | Scholastic news 2, Linn | | $125.80 |
| | | | E 01 010 640 000 356 401 | Scholastic news 2, Marschel | | $118.75 |
| | | | E 01 010 640 000 356 401 | Scholastic news 3, Beaman | | $143.75 |
| | | | E 01 010 640 000 356 401 | Scholastic news 3, Scott | | $143.75 |
| | | | E 01 010 640 000 356 401 | Scholastic news 3, Gangl | | $137.50 |
| | | | E 01 010 640 000 356 401 | Scholastic News 2, Fruth | | $125.00 |
| | | | E 01 010 640 000 356 401 | Shipping | | $123.23 |
| **PO#:** 7013 | **Voucher #:** | **50740** | Invoice | **Invoice No:** M7687293 6 | **9/30/2026** | **Paid Amt:** **$1,355.28** |
| | | | | | | **Check Amount:** **$1,781.54** |
| **PCB** | **80030** | **1087** | | **SCHOOL SPECIALTY** | | **Check** |
| | | | E 01 020 260 000 000 430 | Heavyweight Tagboard | | $311.94 |
| | | | E 01 020 260 000 000 430 | Colored Pencils | | $33.79 |
| | | | E 01 020 260 000 000 430 | Mini Glue Sticks | | $16.10 |
| | | | E 01 020 260 000 000 430 | Jumbo Craft Sticks | | $10.39 |
| **PO#:** 7208 | **Voucher #:** | **50812** | Invoice | **Invoice No:** 208137727615 | **9/30/2026** | **Paid Amt:** **$372.22** |
| | | | | | | **Check Amount:** **$372.22** |
| **PCB** | **80031** | **2550** | | **SKYWARD USERS OF MINNESOTA** | | **Check** |
| | | | E 01 005 640 000 316 366 | Skyward Conference Lemm | | $275.00 |
| | | | E 01 005 640 000 316 366 | Skyward Conference Bartkowicz | | $275.00 |
| | | | E 01 005 640 000 316 366 | Skyward Conference Flakus | | $275.00 |

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|---|---|---|---|---|---|---|
| PCB | 80031 | 2550 | | SKYWARD USERS OF MINNESOTA | | Check |
| | | | E 01 005 640 000 316 366 | Skyward Conference Hasslen | | $275.00 |
| | | | E 01 005 640 000 316 366 | Skyward Conference Hofstad | | $275.00 |
| | | | E 01 005 640 000 316 366 | Skyward Conference Kasella | | $275.00 |
| | | | E 01 005 640 000 316 366 | Skyward Conference Sadlo | | $275.00 |
| | | | E 01 005 640 000 316 366 | Skyward Conference Towle | | $275.00 |
| | | | E 01 005 640 000 316 366 | Skyward Conference Zirbes | | $275.00 |
| PO#: | Voucher #: | 50763 | Invoice | Invoice No: 09.19.2026 | 9/30/2026 | Paid Amt: $2,475.00 |
| | | | | | | Check Amount: $2,475.00 |
| PCB | 80032 | 2577 | | SYSCO WESTERN MN, INC. | | Check |
| | | | E 02 005 770 000 701 401 | Supplies | | $15.01 |
| PO#: | Voucher #: | 50801 | Invoice | Invoice No: 353268552 | 9/30/2026 | Paid Amt: $15.01 |
| | | | E 02 005 770 000 701 490 | LUNCH | | $1.02 |
| PO#: | Voucher #: | 50800 | Credit | Invoice No: 353271326 | 9/30/2026 | Paid Amt: ($1.02) |
| | | | E 02 005 770 000 701 490 | Commodity | | $6.16 |
| PO#: | Voucher #: | 50724 | Invoice | Invoice No: 353270975 | 9/30/2026 | Paid Amt: $6.16 |
| | | | E 02 005 770 000 705 490 | Breakfast | | $1,019.69 |
| | | | E 02 005 770 000 701 401 | Supplies | | $49.15 |
| PO#: | Voucher #: | 50789 | Invoice | Invoice No: 353276615 | 9/30/2026 | Paid Amt: $1,068.84 |
| | | | E 02 005 770 000 701 490 | LUNCH | | $47.70 |
| PO#: | Voucher #: | 50722 | Invoice | Invoice No: 353272211 | 9/30/2026 | Paid Amt: $47.70 |
| | | | E 02 005 770 000 701 490 | LUNCH | | $3,614.70 |
| | | | E 02 005 770 000 701 401 | SUPPLIES | | $33.56 |
| PO#: | Voucher #: | 50779 | Invoice | Invoice No: 353276620 | 9/30/2026 | Paid Amt: $3,648.26 |
| | | | E 02 005 770 000 701 490 | Commodity | | $59.76 |
| PO#: | Voucher #: | 50780 | Invoice | Invoice No: 353276621 | 9/30/2026 | Paid Amt: $59.76 |
| | | | E 02 005 770 000 701 490 | LUNCH | | $128.72 |
| PO#: | Voucher #: | 50785 | Invoice | Invoice No: 353276619 | 9/30/2026 | Paid Amt: $128.72 |
| | | | E 02 005 770 000 701 490 | LUNCH | | $3,804.93 |
| PO#: | Voucher #: | 50723 | Invoice | Invoice No: 353270974 | 9/30/2026 | Paid Amt: $3,804.93 |
| | | | E 02 005 770 000 701 490 | LUNCH | | $243.80 |
| PO#: | Voucher #: | 50786 | Invoice | Invoice No: 353276618 | 9/30/2026 | Paid Amt: $243.80 |
| | | | E 02 005 770 000 701 490 | Commodity | | $69.83 |
| PO#: | Voucher #: | 50787 | Invoice | Invoice No: 353276617 | 9/30/2026 | Paid Amt: $69.83 |
| | | | E 02 005 770 000 701 490 | LUNCH | | $3,576.35 |

**Check Number: 0-2147483647 Payment Date: 09/01/2026-09/30/2026 Period: 202703-202703 Void Status: N**

| Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|---|---|---|---|---|---|---|---|---|
| PCB | 80032 | 2577 | | SYSCO WESTERN MN, INC. | | Check | | |
| | | | E 02 005 770 000 701 401 | SUPPLIES | | $36.11 | | |
| PO#: | Voucher #: | 50788 | Invoice | Invoice No: 353276616 | 9/30/2026 | | Paid Amt: | $3,612.46 |
| | | | | | | | Check Amount: | $12,704.45 |
| PCB | 80033 | 4206 | | T-MOBILE | | Check | | |
| | | | E 01 005 810 000 000 320 | Mobile Internet Acct 971799683 | | $40.00 | | |
| PO#: | Voucher #: | 50824 | Invoice | Invoice No: 971799683-70 | 9/30/2026 | | Paid Amt: | $40.00 |
| | | | | | | | Check Amount: | $40.00 |
| PCB | 80034 | 1574 | | TODD NORMAN | | Check | | |
| | | | E 01 020 294 054 000 305 | JV Football Official USA | | $100.00 | | |
| PO#: | Voucher #: | 50765 | Invoice | Invoice No: 09.21.2026 | 9/30/2026 | | Paid Amt: | $100.00 |
| | | | | | | | Check Amount: | $100.00 |
| PCB | 80035 | 1592 | | VERIZON WIRELESS | | Check | | |
| | | | E 01 005 810 000 000 320 | PHONE SERVICE | | $301.44 | | |
| PO#: | Voucher #: | 50744 | Invoice | Invoice No: 6153203397 | 9/30/2026 | | Paid Amt: | $301.44 |
| | | | | | | | Check Amount: | $301.44 |
| PCB | 80036 | 1611 | | XCEL ENERGY | | Check | | |
| | | | E 01 005 810 000 000 440 | Acct 51-4433400-5 | | $433.46 | | |
| PO#: | Voucher #: | 50741 | Invoice | Invoice No: 994760000 | 9/30/2026 | | Paid Amt: | $433.46 |
| | | | | | | | Check Amount: | $433.46 |
| | | | | | | | Report Total: | $785,462.25 |

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



| Fund | Description | Total |
|---|---|---|
| 01 | General | $700,583.58 |
| 02 | Food Service | $51,137.11 |
| 04 | Community Service | $16,995.64 |
| 07 | Debt Service | $475.00 |
| 12 | Student Activities | $16,270.92 |
| **Report Total** | | **$785,462.25** |

# Royalton Public Schools
## Journal Entry Listing



| JE Cd | Period | Date | St | Src | Ref | Description | Detail Desc | L | Fd | Org | Pro | Crs | Fin | O/S | Account Description | Debit Amount | Credit Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 12106 | 202703 | 09/30/2026 | P | JE | | Sept 2026 Cash Transfers | Sept 2026 Cash Transfers | B | 01 | 101 | 000 | | | | Cash PCB | 300,000.00 | 0.00 |
| | | | | | | | Sept 2026 Cash Transfers | B | 01 | 101 | 000 | | | | Cash PCB | 600,000.00 | 0.00 |
| | | | | | | | Sept 2026 Cash Transfers | B | 01 | 101 | 003 | | | | Liquid Assets Fund | 0.00 | 600,000.00 |
| | | | | | | | Sept 2026 Cash Transfers | B | 01 | 101 | 006 | | | | MN Trust | 0.00 | 300,000.00 |
| | | | | | | | | | | | | | | | | $900,000.00 | $900,000.00 |
| 12116 | 202703 | 09/30/2026 | P | JE | | AG Summer July-August 202 | Nathan Goldade - July/Aug | E | 01 | 020 | 301 | 000 | 830 | 185 | Other Salary Payments | 86.00 | 0.00 |
| | | | | | | | Nathan Goldade - July/Aug | E | 01 | 020 | 301 | 000 | 830 | 185 | Other Salary Payments | 0.00 | 3,750.29 |
| | | | | | | | Joelle Liddane - July/August | E | 01 | 020 | 301 | 000 | 830 | 185 | Other Salary Payments | 0.00 | 3,041.64 |
| | | | | | | | Nathan Goldade - July/Aug | E | 01 | 020 | 301 | 000 | 830 | 210 | FICA/MEDICARE | 0.00 | 280.32 |
| | | | | | | | Joelle Liddane - July/August | E | 01 | 020 | 301 | 000 | 830 | 210 | FICA/MEDICARE | 0.00 | 232.69 |
| | | | | | | | Nathan Goldade - July/Aug | E | 01 | 020 | 301 | 000 | 830 | 218 | TRA | 0.00 | 359.47 |
| | | | | | | | Joelle Liddane - July/August | E | 01 | 020 | 301 | 000 | 830 | 218 | TRA | 0.00 | 298.38 |
| | | | | | | | Nathan Goldade - July/Aug | E | 01 | 020 | 301 | 220 | 000 | 185 | Other Salary Payments | 0.00 | 86.00 |
| | | | | | | | Nathan Goldade - July/Aug | E | 01 | 020 | 301 | 220 | 000 | 185 | Other Salary Payments | 3,750.29 | 0.00 |
| | | | | | | | Joelle Liddane - July/August | E | 01 | 020 | 301 | 220 | 000 | 185 | Other Salary Payments | 3,041.64 | 0.00 |
| | | | | | | | Nathan Goldade - July/Aug | E | 01 | 020 | 301 | 220 | 000 | 210 | Fica/Medicare | 280.32 | 0.00 |
| | | | | | | | Joelle Liddane - July/August | E | 01 | 020 | 301 | 220 | 000 | 210 | Fica/Medicare | 232.69 | 0.00 |
| | | | | | | | Nathan Goldade - July/Aug | E | 01 | 020 | 301 | 220 | 000 | 218 | Tra | 359.47 | 0.00 |
| | | | | | | | Joelle Liddane - July/August | E | 01 | 020 | 301 | 220 | 000 | 218 | Tra | 298.38 | 0.00 |
| | | | | | | | | | | | | | | | | $8,048.79 | $8,048.79 |

# Choir/Band 2026 Fundraiser Proposal

## Partner:

Kittleson Marketing Co.

## What is the Fundraiser?

This fundraiser will be butterbraids of various flavors.

## Proceeds:

The proceeds of this will be used towards individual students' ticket prices for the band/choir cruise in 2027. However much each student raises is how much they will get towards the price of their trip.

## Proposed date of fundraiser:

We will start on November 12th and end on November 30th.

## Cost to us:

This will not cost our department anything.

**Thank you,**
**Stephanie Otremba and Chris Coppicus**
**Choir and Band Directors**

# Personnel Updates

## Hires:

| Name | Position | Effective Date |
|---|---|---|
| Maddison Albright | Occasional Duties | 10.09.2026 |
| Amy Krueger | Occasional Duties | 10.08.2026 |
| Karen Hechtel Huling | Bus Driver | 10.12.2026 |
| Michelle Mariakis | Bus Driver | 11.04.2026 |
| | | |
| | | |
| | | |

## Resignations/Retirements/Terminations/:

| Name | Position | Type | Effective Date |
|---|---|---|---|
| | | | |
| | | | |

## Lane Changes:

| Name | Lane Change | Effective Date |
|---|---|---|
| Chloe Munsch | BA to BA+15 | 09.24.2026 |
| Jeremy Albright | BA+15 to BA+60 | 09.01.2026 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

## 210 CONFLICT OF INTEREST – SCHOOL BOARD MEMBERS

### I. PURPOSE

The purpose of this policy is to observe state statutes regarding conflicts of interest and to engage in school district business activities in a fashion designed to avoid any conflict of interest or the appearance of impropriety.

### II. GENERAL STATEMENT OF POLICY

It is the policy of the school board to contract for goods and services in conformance with statutory conflict of interest laws and in a manner that will avoid any conflict of interest or the appearance thereof. Accordingly, the school board will contract under the statutory exception provisions only when it is clearly in the best interest of the school district because of limitations that may exist on goods or services otherwise available to the school district.

### III. GENERAL PROHIBITIONS AND RECOGNIZED STATUTORY EXCEPTIONS

A. A school board member who is authorized to take part in any manner in making any sale, lease, or contract in his or her official capacity shall not voluntarily have a personal financial interest in that sale, lease, or contract or personally benefit financially therefrom.

B. In the following circumstances, however, the school board may as an exception, by unanimous vote, contract for goods or services with a school board member of the school district:

1. In the designation of a bank or savings association, in which a school board member is interested, as an authorized depository for school district funds and as a source of borrowing, provided such deposited funds are protected in accordance with Minnesota Statutes chapter 118A. Any school board member having said interest shall disclose that interest and the interest shall be entered upon the school board minutes. Disclosure shall be made when such bank or savings association is first designated as a depository or source of borrowing, or when such school board member is elected, whichever is later. Disclosure serves as notice of the interest and need only be made once;

2. The designation of an official newspaper, or publication of official matters therein, in which the school board member is interested when it is the only newspaper complying with statutory requirements relating to the designation or publication;

3. A contract with a cooperative association of which the school board member is a shareholder or stockholder but not an officer or manager;

4. A contract for which competitive bids are not required by law. A contract made under this exception will be void unless the following procedures are observed:

   a. The school board shall authorize the contract in advance of its performance by adopting a resolution setting out the essential facts and

determining that the contract price is as low as or lower than the price at which the goods or services could be obtained elsewhere.

b. In the case of an emergency when the contract cannot be authorized in advance, payment of the claims must be authorized by a like resolution wherein the facts of the emergency are also stated.

c. Before a claim is paid, the interested school board member shall file with the clerk of the school board an affidavit stating:

(1) The name of the school board member and the office held;

(2) An itemization of the goods or services furnished;

(3) The contract price;

(4) The reasonable value;

(5) The interest of the school board member in the contract; and

(6) That to the best of the school board member's knowledge and belief, the contract price is as low as, or lower than, the price at which the goods or services could be obtained from other sources.

5. A school board member may contract with the school district to provide construction materials or services, or both, when the sealed bid process is used. When the contract comes before the school board for consideration, the interested school board member may not vote on the contract. (***Note****: This section applies only when the school district has a population of 1,000 or less according to the last federal census*.)

6. A school board member may rent space in a public facility at a rate commensurate with that paid by other members of the public.

C. The Royalton School Board members may be employed by the school district as school board members and only in the additional positions or duties performed under Schedule C and/or Occasional Duties. Royalton School Board members are only allowed to earn a cumulative total compensation of $12,000 from the school district for any calendar year.

D. The school board may contract with a class of school district employees, such as teachers or custodians, when the spouse of a school board member is a member of the class of employees contracting with the school board and the employee spouse receives no special monetary or other benefit that is substantially different from the benefits that other members of the class receive under the employment contract. For the school board to invoke this exception, it must have a majority of disinterested school board members vote to approve the contract, direct the school board member spouse to abstain from voting to approve the contract, and publicly set out the essential facts of the contract at the meeting in which the contract is approved.

## IV. LIMITATIONS ON RELATED EMPLOYEES

A. The school board must hire or dismiss teachers only at duly called meetings. When a husband and wife, brother and sister, or two brothers or sisters, constitute a quorum,

no contract employing a teacher may be made or authorized except upon the unanimous vote of the full school board.

B. The school board may not employ any teacher related by blood or marriage to a school board member, within the fourth degree as computed by the civil law, except by a unanimous vote of the full school board.

## V. CONFLICTS PRIOR TO TAKING OFFICE

A school board member with personal financial interest in a sale, lease, or contract with the school district which was entered before the school board member took office and presents an actual or potential conflict of interest, shall immediately notify the school board of such interest. It shall thereafter be the responsibility of the school board member to refrain from participating in any action relating to the sale, lease, or contract. At the time of renewal of any such sale, lease, or contract, the school board may enter into or renew such sale, lease, or contract only if it falls within one of the enumerated exceptions for contracts relating to goods or services provided above and if the procedures provided in this policy are followed.

## VI. DETERMINATION AS TO WHETHER A CONFLICT OF INTEREST EXISTS

The determination as to whether a conflict of interest exists is to be made by the school board. Any school board member who has an actual or potential conflict shall notify the school board of such conflict immediately. The school board member shall thereafter cooperate with the school board as necessary for the school board to make its determination.

***Legal References:***
Minn. Stat. § 122A.40, Subd. 3 (Employment; Contracts; Termination)
Minn. Stat. § 123B.195 (Board Member's Right to Employment)
Minn. Stat. § 471.87 (Public Officers, Interest in Contract; Penalty)
Minn. Stat. § 471.88, Subds. 2, 3, 4, 5, 12, 13, and 21 (Exceptions)
Minn. Stat. § 471.89 (Contract, When Void)
Op. Atty. Gen. 437-A-4, March 15, 1935
Op. Atty. Gen. 90-C-5, July 30, 1940
Op. Atty. Gen. 90-A, August 14, 1957

***Cross References:***
MSBA/MASA Model Policy 209 (Code of Ethics)

BradyMartz

October 26, 2026

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

In planning and performing our audit of the financial statements of Independent School District No. 485, Royalton, Minnesota, as of and for the year ended June 30, 2026, 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, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiencies. The matters are discussed in the attached "Comments to Management to Improve Internal Accounting Controls and Procedures." A separate report dated October 26, 2026 contains our communication of a significant deficiency in the District's internal control. This letter does not affect our report dated October 26, 2026, on the basic financial statements of Independent School District No. 485.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of school board and management of Independent School District No. 485, and the Minnesota Department of Education and is not intended to be, and should not be, used by anyone other than these specified parties.

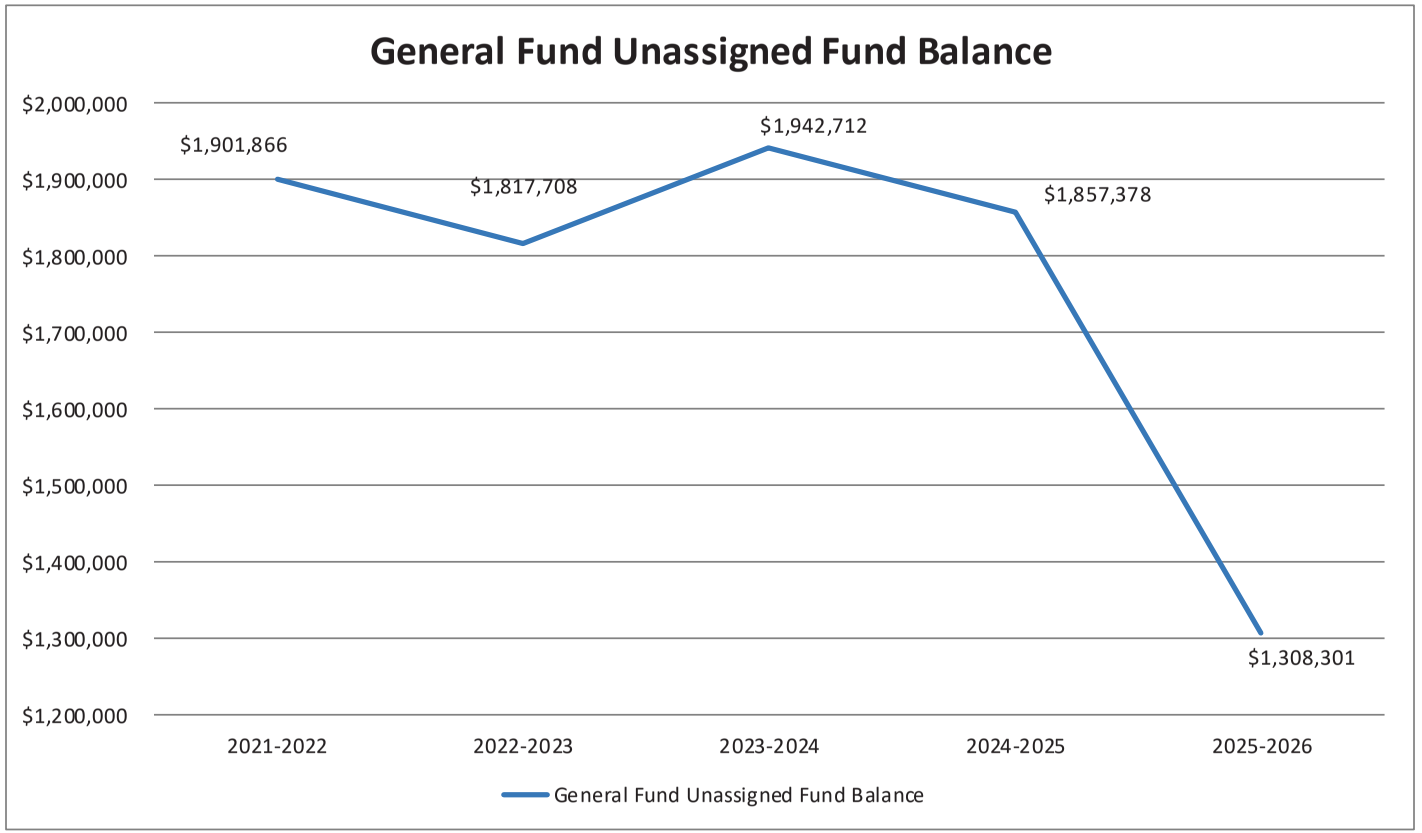
Sincerely,

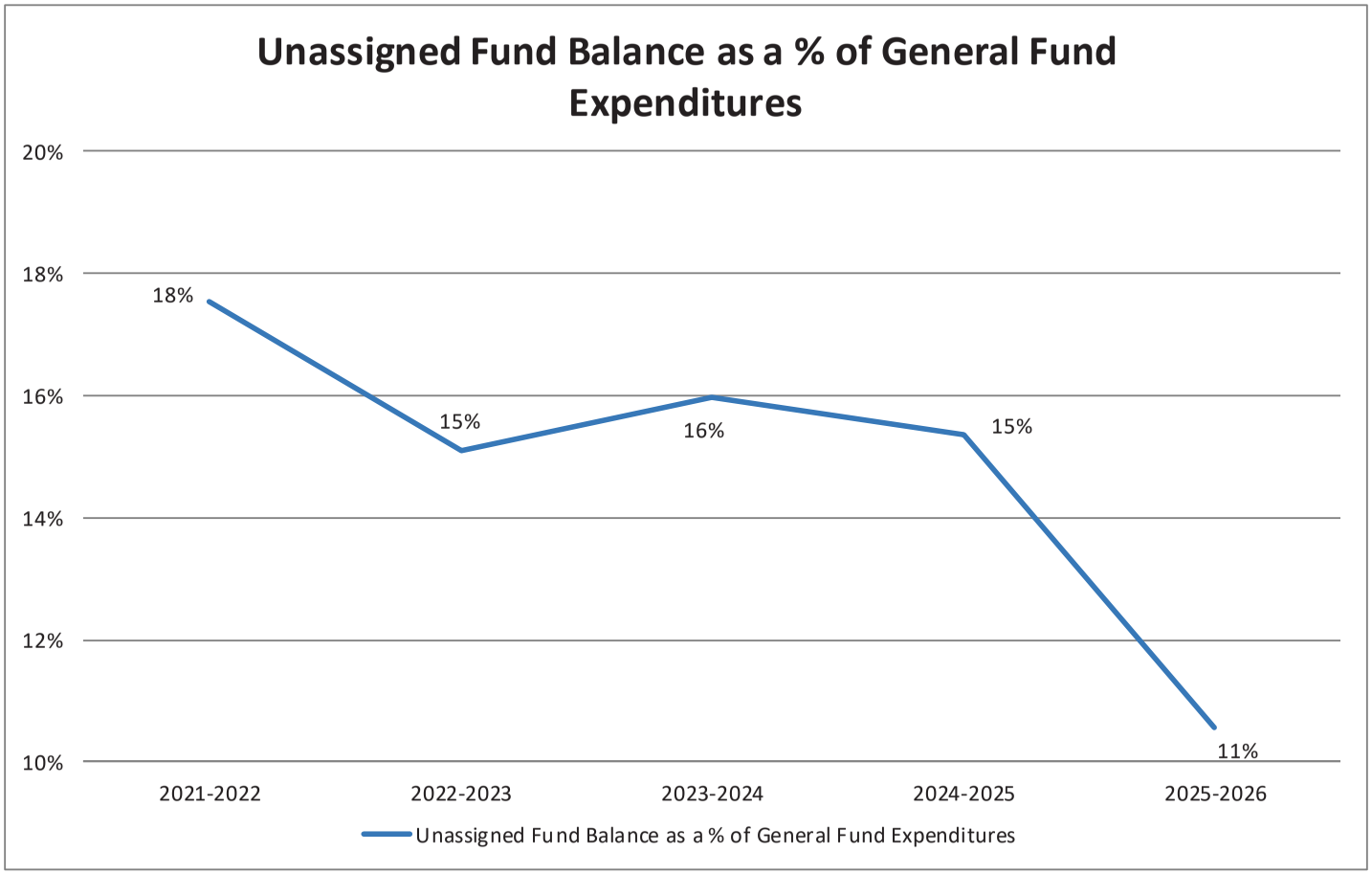
Brady Martz

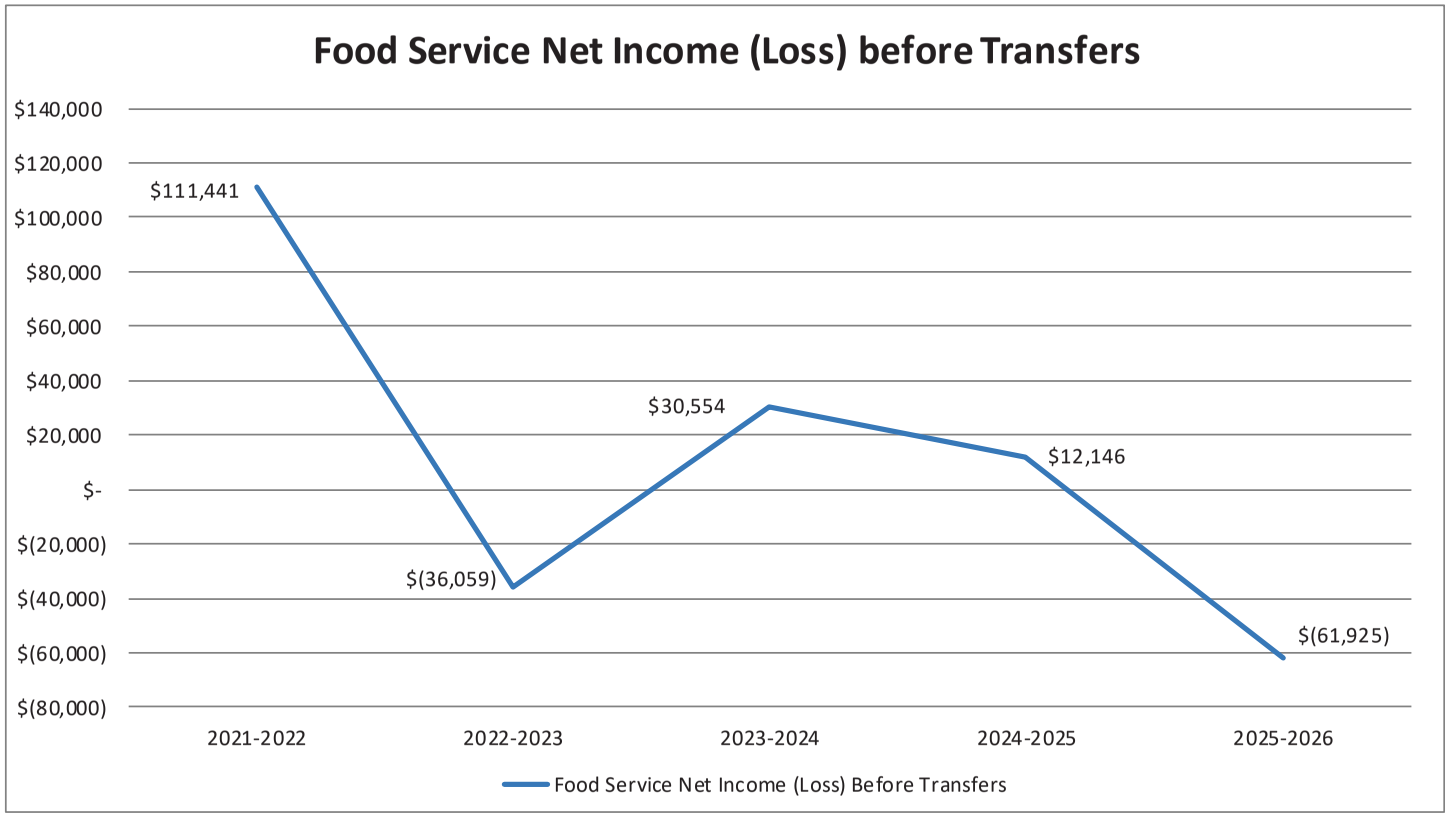
**BRADY MARTZ, PLLC**
**GRAND FORKS, NORTH DAKOTA**

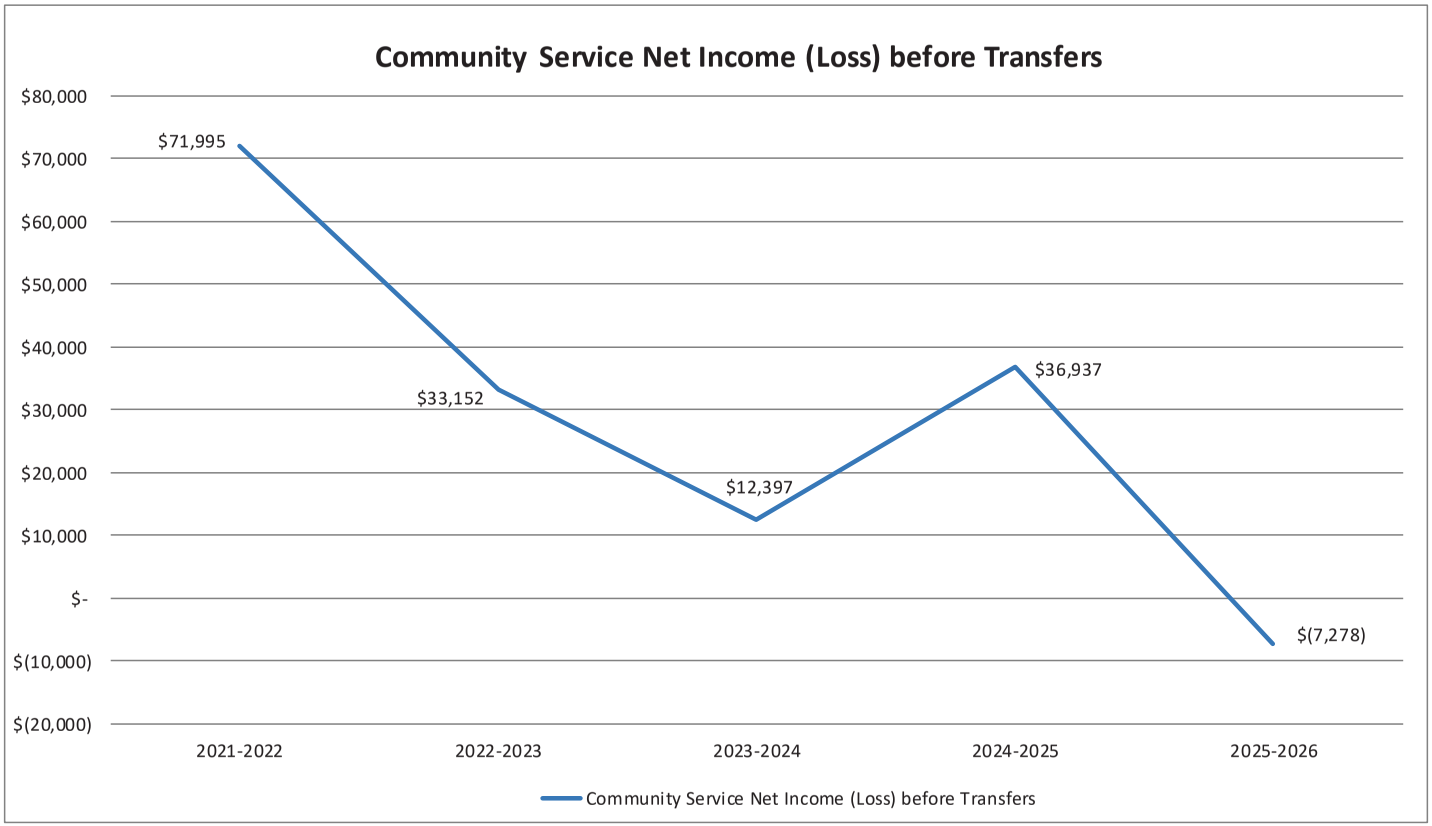
## Financial Trends

We noted certain trends involving the unassigned fund balance in the General Fund, and income/losses before transfers in the Community Service and Food Service funds which we would like to bring to your attention. The following information is intended to improve the understanding of changes in the fund balances and result in other operating efficiencies.


General Fund Unassigned Fund Balance
$2,000,000
$1,900,000
$1,800,000
$1,700,000
$1,600,000
$1,500,000
$1,400,000
$1,300,000
$1,200,000
$1,901,866
$1,817,708
$1,942,712
$1,857,378
$1,308,301
2021-2022
2022-2023
2023-2024
2024-2025
2025-2026
General Fund Unassigned Fund Balance


Unassigned Fund Balance as a % of General Fund Expenditures
20%
18%
16%
14%
12%
10%
18%
15%
16%
15%
11%
2021-2022
2022-2023
2023-2024
2024-2025
2025-2026
Unassigned Fund Balance as a % of General Fund Expenditures


Food Service Net Income (Loss) before Transfers
$140,000
$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$-
$(20,000)
$(40,000)
$(60,000)
$(80,000)
$111,441
$(36,059)
$30,554
$12,146
$(61,925)
2021-2022
2022-2023
2023-2024
2024-2025
2025-2026
Food Service Net Income (Loss) Before Transfers


Community Service Net Income (Loss) before Transfers
$80,000
$70,000
$60,000
$50,000
$40,000
$30,000
$20,000
$10,000
$-
$(10,000)
$(20,000)
$71,995
$33,152
$12,397
$36,937
$(7,278)
2021-2022
2022-2023
2023-2024
2024-2025
2025-2026
Community Service Net Income (Loss) before Transfers

# INDEPENDENT SCHOOL DISTRICT NO. 485
# ROYALTON, MINNESOTA

*AUDITED FINANCIAL STATEMENTS*

FOR THE YEAR ENDED JUNE 30, 2026

**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, 2026**

| | |
|---|---|
| Rian Hofstad | Co-Chairperson |
| Ellie Holm | Co-Chairperson |
| Jon Andres | Clerk |
| Maria Traut | Treasurer |
| Lucas Boyd | Director |
| Randy Hackett | Director |
| Wayne LePard | Superintendent |

BradyMartz

## 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, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Independent School District No. 485, as of June 30, 2026, 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 other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***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.


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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our 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 October 26, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Brady Martz

**BRADY MARTZ, PLLC**
**GRAND FORKS, NORTH DAKOTA**

October 26, 2026



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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, 2026. Please read it in conjunction with the District's financial statements, which immediately follow this section.

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.

## 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 *governmental activities* comprise of the District's most basic functions such as elementary & secondary regular instructions and special education instruction. Governmental activities are primarily financed by taxes paid by area residents and business and grants from the State of Minnesota and the federal government.
- 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.

## Types of Information in the Financial Statements

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.

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.

## Financial Analysis of the District as a Whole

Net Position

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

| | 2026 | 2025 | Total Percentage Change |
|---|---|---|---|
| Current and Other Assets | $ 7,079,964 | $ 7,390,709 | (4.2) % |
| Capital Assets | 24,695,874 | 25,451,856 | (3.0) |
| Total Assets | 31,775,838 | 32,842,565 | (3.2) |
| Deferred Outflows of Resources | 1,626,058 | 1,876,483 | (13.3) |
| Long-term Liabilities | 20,439,460 | 22,641,245 | (9.7) |
| Other Liabilities | 3,171,396 | 2,856,910 | 11.0 |
| Total Liabilities | 23,610,856 | 25,498,155 | (7.4) |
| Deferred Inflows of Resources | 4,766,443 | 4,725,257 | 0.9 |
| Net Position | | | |
| Net Investment in Capital Assets | 8,167,463 | 7,708,262 | 6.0 |
| Restricted | 1,359,813 | 1,221,591 | 11.3 |
| Unrestricted | (4,502,679) | (4,434,217) | (1.5) |
| Total Net Position | $ 5,024,597 | $ 4,495,636 | 11.8 % |

Table A-1 shows that as of June 30, 2026, the District’s total net position – assets and deferred outflows minus liabilities and deferred inflows was $5,024,597, an increase of $528,961 or 11.8 % compared with 2025.

Change in Net Position

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

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

| | 2026 | 2025 | Total Percentage Change |
|---|---|---|---|
| Revenues | | | |
| Program Revenues | | | |
| Charges for Services | $ 721,720 | $ 777,927 | (7.2) % |
| Operating Grants and Contributions | 3,642,749 | 3,822,769 | (4.7) |
| Capital Grants and Contributions | 148,699 | 161,478 | (7.9) |
| General Revenues | | | |
| Property Taxes | 2,333,553 | 2,308,256 | 1.1 |
| Unrestricted State Aid | 8,180,102 | 8,112,982 | 0.8 |
| Other Sources | 298,433 | 616,347 | (51.6) |
| Total Revenues | 15,325,256 | 15,799,759 | (3.0) |
| Expenses | | | |
| Administration | 740,953 | 702,015 | 5.5 |
| District Support Services | 462,132 | 497,688 | (7.1) |
| Elementary & Secondary Regular Instruction | 5,093,905 | 5,200,555 | (2.1) |
| Vocational Education Instruction | 280,117 | 322,148 | (13.0) |
| Special Education Instruction | 1,972,130 | 1,866,123 | 5.7 |
| Community Education and Services | 555,854 | 478,357 | 16.2 |
| Instructional Support Services | 677,957 | 738,804 | (8.2) |
| Pupil Support Services | 1,945,776 | 1,829,180 | 6.4 |
| Sites and Buildings | 2,278,813 | 2,235,440 | 1.9 |
| Fixed Costs | 138,510 | 128,379 | 7.9 |
| Interest on Long-term Debt | 650,148 | 195,541 | 232.5 |
| Total Expenses | 14,796,295 | 14,194,230 | 4.2 |
| Change in Net Position | 528,961 | 1,605,529 | (67.1) |
| Net Position - Beginning | 4,495,636 | 3,038,434 | |
| GASB 101 Adjustment | | (148,327) | |
| Net Position - Beginning, Restated | 4,495,636 | 2,890,107 | 55.6 |
| Net Position - Ending | $ 5,024,597 | $ 4,495,636 | 11.8 % |

The District's total revenues were $15,325,256 for the year ended June 30, 2026. Property taxes and unrestricted state aid payments accounted for 68 percent of total revenue for the year. The total cost of all programs and services was $14,796,295. The revenues and expenditures resulted in an increase of net position of $528,961. Various events contributed to this increase in net position; however, the primary factors affecting the change in net position are as follows:

- Increase in capital asset additions of $315,848. See Note 3 for more details.

For the year ended June 30, 2026, 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 $371,499. For the year ended June 30, 2025, 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 $174,090.

## 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-3**
**Revenues, Expenditures, and Changes in Fund Balances**

| | General Fund | | Debt Service | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| **Total Revenues** | $ 12,088,300 | $ 12,294,941 | $ 1,939,273 | $ 2,198,914 |
| **Total Expenditures** | 12,374,246 | 12,083,703 | 1,963,730 | 2,199,303 |
| **Excess (Deficiency) of Revenues over Expenditures** | (285,946) | 211,238 | (24,457) | (389) |
| **Other Financing Sources (Uses)** | | | | |
| Debt Issued | - | - | - | 16,640,401 |
| Bond Refunding | - | - | - | (16,650,000) |
| **Total other Financing Sources (Uses)** | - | - | - | (9,599) |
| **Net change in Fund Balance** | (285,946) | 211,238 | (24,457) | (9,988) |
| Fund Balance - beginning of period | 2,637,486 | 2,426,248 | 439,014 | 449,002 |
| Fund Balances - end of period | $ 2,351,540 | $ 2,637,486 | $ 414,557 | $ 439,014 |

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.

Total general fund revenue decreased by $206,641 or 1.7% 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.

Total general fund expenditures increased $290,543 or 2.4% from the previous year.

The District saw a decrease in enrollment over the prior year by approximately 12 students. This decrease resulted in less Gen Ed Aid from the state.

The General Fund experienced an increase in expenditures due to an increase in staffing costs.

Debt Service

The Debt Service fund collected levy and State aid allowed by state statute to pay the bonds issued by the District. In the prior year, the District issued refunding bonds of $14,765,000.

**Significant Capital Assets and Long-Term Financing Activity**

Capital Assets

Note 3 to the financial statements presents an analysis of capital asset transactions occurring during the year ended June 30, 2026. Overall, the carrying value of capital assets – original cost minus accumulated depreciation – decreased $755,982. Significant changes to capital assets during the year included a batting cage, security cameras, baseball scoreboards, carpet, chromebooks, cooler condenser unit, instruments, and a van. The District disposed of two vans in fiscal year 2026 for $44,552. Depreciation expense accounted for $1,071,830 during the current fiscal year.

Long-Term Liabilities

At year-end, the District had $16,845,503 of long-term debt consisting of bonds, net of premium, leases, and compensated absences. Note 6 to the financial statements presents details of these items.

**Currently Known Facts, Decisions, or Conditions**

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 2025-2026 school year, K-12 enrollment was 902. It is projected that student enrollment will stay consistent over the next three years. The basic general education formula allowance has increased over the years, with a minimal increase to 2.45% in 2021-2022 and further increases of 4% in 2022-2023, 2% in 2023-2024 and 2024-2025 and 2.75% in 2025-2026. 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.

- 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.

2026-2027 District Budget

In June of 2026, the District approved its budget for the fiscal year ending June 30, 2027. The budget anticipates an increase in general education aid of 2.7% with an estimated aid of $7,683 per adjusted pupil unit. The budget also anticipates an increase in payroll related costs of $142,900 (4.4%) over the prior year.

**INDEPENDENT SCHOOL DISTRICT NO. 485**
**ROYALTON, MINNESOTA**
**STATEMENT OF NET POSITION**
**June 30, 2026**

| | | |
|---|---|---|
| GOVERNMENTAL ACTIVITIES | | |
| ASSETS | | |
| Cash and Investments | $ | 4,319,045 |
| Property Taxes Receivable | | 1,401,801 |
| Accounts Receivable | | 3,859 |
| Due From Department of Education | | 1,063,929 |
| Due From Federal thru DOE | | 69,080 |
| Due From Other Governments | | 1,091 |
| Lease Receivable | | 81,580 |
| Prepaid Items | | 134,030 |
| Inventory | | 5,549 |
| Capital Assets | | |
| Land | | 16,471 |
| Other Capital Assets, Net of Depreciation/Amortization | | 24,679,403 |
| TOTAL ASSETS | | 31,775,838 |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Cost Sharing Defined Benefit Pension Plan | | 1,568,996 |
| Other Post Employment Benefits | | 57,062 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | | 1,626,058 |
| LIABILITIES | | |
| Accounts Payable | | 191,511 |
| Due to MN Districts | | 16,856 |
| Payroll Liabilities | | 950,089 |
| Interest Payable | | 356,723 |
| Long-Term Liabilities Due Within One Year | | 1,656,217 |
| Long-Term Liabilities | | |
| Bonds Payable, Net of Premium | | 16,514,026 |
| Compensated Absences | | 317,092 |
| Lease Payable | | 14,385 |
| Net Pension Liability | | 4,905,307 |
| Total Other Postemployment Benefit Liability | | 344,867 |
| Less Amounts Due Within One Year | | (1,656,217) |
| Total Long-Term Liabilities | | 20,439,460 |
| TOTAL LIABILITIES | | 23,610,856 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Property Taxes Levied - Subs. Years | | 2,518,621 |
| Leases | | 81,580 |
| Other Post Employment Benefits | | 144,589 |
| Cost Sharing Defined Benefit Pension Plan | | 2,021,653 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | | 4,766,443 |

See Notes to the Financial Statements

| | | |
|---|---|---|
| NET POSITION | | |
| Net Investment in Capital Assets | | 8,167,463 |
| Restricted for: | | |
| Student Activities | | 285,198 |
| Scholarships | | 45,594 |
| Gifted and Talented | | 14,040 |
| Literacy Aid | | 27,109 |
| Long-Term Facilities Maint. | | 250,146 |
| Student Support Personnel Aid | | 40,000 |
| Debt Service | | 57,837 |
| Food Service | | 119,198 |
| Community Education | | 380,970 |
| ECFE | | 139,721 |
| Unrestricted | | (4,502,679) |
| TOTAL NET POSITION | $ | 5,024,597 |

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485**
**ROYALTON, MINNESOTA**
**STATEMENT OF ACTIVITIES**
**For the Year Ended June 30, 2026**

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position |
|---|---|---|---|---|---|
| GOVERNMENTAL ACTIVITIES | | | | | |
| Administration | $ 740,953 | $ | $ | $ | $ (740,953) |
| District Support Services | 462,132 | | | | (462,132) |
| Regular Instruction | 5,093,905 | 301,839 | 1,040,639 | 41,156 | (3,710,271) |
| Vocational Education Instruction | 280,117 | 304 | 3,525 | | (276,288) |
| Special Education Instruction | 1,972,130 | | 1,425,250 | | (546,880) |
| Community Education and Services | 555,854 | 399,138 | 99,280 | | (57,436) |
| Instructional Support Services | 677,957 | | 196,154 | 60,052 | (421,751) |
| Pupil Support Services | 1,945,776 | 20,439 | 877,901 | 47,491 | (999,945) |
| Sites and Buildings | 2,278,813 | | | | (2,278,813) |
| Fixed Costs | 138,510 | | | | (138,510) |
| Interest On Long-Term Debt | 650,148 | | | | (650,148) |
| TOTAL GOVERNMENTAL ACTIVITIES | $ 14,796,295 | $ 721,720 | $ 3,642,749 | $ 148,699 | (10,283,127) |
| GENERAL REVENUES | | | | | |
| Taxes | | | | | |
| Property Taxes, Levied for General Purposes | | | | | 891,178 |
| Property Taxes, Levied for Community Education and Services | | | | | 30,551 |
| Property Taxes, Levied for Debt Service | | | | | 1,411,824 |
| Unrestricted State Aid | | | | | 8,180,102 |
| Unrestricted Investment Earnings | | | | | 115,421 |
| Gain on Sale of Asset | | | | | 2,000 |
| Other General Revenue | | | | | 181,012 |
| TOTAL GENERAL REVENUES | | | | | 10,812,088 |
| Change in Net Position | | | | | 528,961 |
| Net Position - Beginning | | | | | 4,495,636 |
| Net Position - Ending | | | | | $ 5,024,597 |

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485**
**ROYALTON, MINNESOTA**
**BALANCE SHEET – GOVERNMENTAL FUNDS**
**June 30, 2026**

| | General Fund | Debt Service Fund | Other Nonmajor Funds | Total Governmental Funds |
|---|---|---|---|---|
| ASSETS | | | | |
| Cash and Investments | $ 2,599,957 | $ 1,142,137 | $ 576,951 | $ 4,319,045 |
| Current Property Taxes Receivable | 386,675 | 979,924 | 15,453 | 1,382,052 |
| Delinquent Property Taxes Receivable | 5,505 | 13,969 | 275 | 19,749 |
| Accounts Receivable | | | 3,859 | 3,859 |
| Due From Department of Education | 999,140 | 52,529 | 12,260 | 1,063,929 |
| Due From Federal thru DOE | 69,080 | | | 69,080 |
| Due From Other Governments | 1,091 | | | 1,091 |
| Lease Receivable | 81,580 | | | 81,580 |
| Prepaid Items | 134,030 | | | 134,030 |
| Inventory | | | 5,549 | 5,549 |
| TOTAL ASSETS | $ 4,277,058 | $ 2,188,559 | $ 614,347 | $ 7,079,964 |
| LIABILITIES | | | | |
| Accounts Payable | $ 184,972 | $ | $ 6,539 | $ 191,511 |
| Due to MN Districts | 16,856 | | | 16,856 |
| Payroll Liabilities | 911,422 | | 38,667 | 950,089 |
| TOTAL LIABILITIES | 1,113,250 | | 45,206 | 1,158,456 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable Revenue - Delinquent Taxes | 5,505 | 13,969 | 275 | 19,749 |
| Unavailable Revenue - Lease | 81,580 | | | 81,580 |
| Property Taxes Levied - Subs. Years | 725,183 | 1,760,033 | 33,405 | 2,518,621 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 812,268 | 1,774,002 | 33,680 | 2,619,950 |
| FUND BALANCES | | | | |
| Fund Balance: | | | | |
| Nonspendable | 134,030 | | 5,549 | 139,579 |
| Restricted for Student Activities | 285,198 | | | 285,198 |
| Restricted for Scholarships | 45,594 | | | 45,594 |
| Restricted for Gifted and Talented | 14,040 | | | 14,040 |
| Restricted for Literacy Aid | 27,109 | | | 27,109 |
| Restricted for Long-Term Facilities Maint. | 250,146 | | | 250,146 |
| Restricted for Student Support Personnel Aid | 40,000 | | | 40,000 |
| Restricted for Debt Service | | 414,557 | | 414,557 |
| Restricted for Food Service | | | 113,649 | 113,649 |
| Restricted for Community Education | | | 380,970 | 380,970 |
| Restricted for ECFE | | | 139,721 | 139,721 |
| Assigned for RBI | 6,973 | | | 6,973 |
| Assigned for Assigned Donations | 7,314 | | | 7,314 |
| Assigned for Roof Repair | 100,000 | | | 100,000 |
| Assigned for Care Closet | 2,053 | | | 2,053 |
| Assigned for Grants | 69,993 | | | 69,993 |
| Assigned for EM Sprenkle | 60,659 | | | 60,659 |
| Assigned for PBIS ES | 130 | | | 130 |
| Unassigned | 1,308,301 | | (104,428) | 1,203,873 |
| TOTAL FUND BALANCES | 2,351,540 | 414,557 | 535,461 | 3,301,558 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 4,277,058 | $ 2,188,559 | $ 614,347 | $ 7,079,964 |

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, 2026**

| | | |
|---|---|---|
| Total fund balances - governmental funds | $ | 3,301,558 |
| 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 | | 44,913,097 |
| Less accumulated depreciation/amortization | | (20,217,223) |
| 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. | | 1,626,058 |
| 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 | | (14,775,000) |
| Bond Premium | | (1,739,026) |
| Compensated Absences payable | | (317,092) |
| Lease Payable | | (14,385) |
| Net Pension Liability | | (4,905,307) |
| Total Other Postemployment Benefit Liability | | (344,867) |
| 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. | | (2,166,242) |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds. | | 19,749 |
| Interest Payable | | (356,723) |
| Net position of governmental activities | $ | 5,024,597 |

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, 2026**

| | General Fund | Debt Service Fund | Other Nonmajor Funds | Total Governmental Funds |
|---|---|---|---|---|
| REVENUES | | | | |
| Local Property Tax Levies | $ 889,871 | $ 1,413,986 | $ 39,793 | $ 2,343,650 |
| Other Local & County Revenues | 523,046 | | 412,084 | 935,130 |
| Revenue From State Sources | 10,453,890 | 525,287 | 544,214 | 11,523,391 |
| Revenue From Federal Sources | 155,095 | | 328,132 | 483,227 |
| Sale/Other Conversion of Asset | 66,398 | | 20,438 | 86,836 |
| TOTAL REVENUES | 12,088,300 | 1,939,273 | 1,344,661 | 15,372,234 |
| EXPENDITURES | | | | |
| Current | | | | |
| Administration | 720,603 | | | 720,603 |
| District Support Services | 441,160 | | | 441,160 |
| Elementary & Secondary | | | | |
| Regular Instruction | 5,447,874 | | | 5,447,874 |
| Vocational Education Instruction | 275,007 | | | 275,007 |
| Special Education Instruction | 1,966,715 | | | 1,966,715 |
| Community Education and Services | | | 555,855 | 555,855 |
| Instructional Support Services | 628,269 | | | 628,269 |
| Pupil Support Services | 996,457 | | 851,160 | 1,847,617 |
| Sites and Buildings | 1,399,057 | | | 1,399,057 |
| Fixed Costs | 138,510 | | | 138,510 |
| Debt Service | | | | |
| Principal | 14,006 | 1,025,000 | | 1,039,006 |
| Interest | 587 | 938,730 | | 939,317 |
| Capital Outlay | 346,001 | | 6,849 | 352,850 |
| TOTAL EXPENDITURES | 12,374,246 | 1,963,730 | 1,413,864 | 15,751,840 |
| Net Change in Fund Balances | (285,946) | (24,457) | (69,203) | (379,606) |
| Fund Balances - Beginning | 2,637,486 | 439,014 | 604,664 | 3,681,164 |
| Fund Balances - Ending | $ 2,351,540 | $ 414,557 | $ 535,461 | $ 3,301,558 |

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, 2026**

| | | |
|---|---|---|
| Total net change in fund balances - governmental funds | $ | (379,606) |
| 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 | | 315,848 |
| Depreciation/Amortization expense | | (1,071,830) |
| Revenue in the statement of activities that does not provide current financial resources is not reported as revenues in the governmental funds. | | (10,098) |
| Change in net pension liability | | 659,781 |
| Change in deferred outflows and inflows of resources related to net pension liability | | (288,282) |
| Change in deferred outflows and inflows of resources related to other postemployment benefit liability | | 76,787 |
| Payment of principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the statement of net position. | | 1,039,006 |
| 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. | | 288,582 |
| 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.) | | |
| Compensated absences payable | | (33,012) |
| Other postemployment benefits | | (68,215) |
| Change in net position of governmental activities | $ | 528,961 |

See Notes to the Financial Statements

## 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.

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 2025, which are not payable until 2026, 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

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.

- 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.

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 - The District accounts for compensated absences using a days-used approach. This approach consists of gathering the historical usage of compensated absences used to determine both a liability related to leave to be used as time off and leave to be settled in cash upon termination of employment. Salary-related employer payments are included in the calculation of the compensated absence liability.

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 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 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 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.

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.

### G. Change in Accounting Principles

The District implemented GASB Statement No. 103, *Financial Reporting Model Improvements*, in the year ended June 30, 2026. The Statement enhances key components of the financial reporting model, including Management's Discussion and Analysis (MD&A) and required supplementary information. The implementation of this Statement resulted in changes to certain financial statement presentation and disclosure requirements but did not have an effect on the District's beginning net position.

## 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, 2026 was $115,421.

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

| | | Governmental Activities |
|---|---|---|
| Cash | $ | 554,696 |
| Investments | | 3,764,349 |
| Total | $ | 4,319,045 |

As of June 30, 2026, the District had the following investments:

| Investments | Fair Value (Level 1) |
|---|---|
| MN Trust | $ 1,846,251 |
| Minnesota School District Liquid Asset Fund | 1,918,098 |
| Total | $ 3,764,349 |

The MnTrust and Minnesota School District Liquid Asset Fund are common law trusts 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.

The MnTrust and Minnesota School District Liquid Asset Fund are external investment pools 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.

The MnTrust is rated Aaa by Moody’s Investors Services and the Minnesota School District Liquid Asset Fund is rated AAA by Standard & Poor’s.

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.

## NOTE 3 CAPITAL ASSETS

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

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| Capital Assets, not being depreciated: | | | | |
| Land | $ 16,471 | $ - | $ - | $ 16,471 |
| Total capital assets, not being depreciated | 16,471 | - | - | 16,471 |
| Capital Assets, being depreciated/amortized: | | | | |
| Land Improvements | 960,388 | - | - | 960,388 |
| Buildings | 39,567,565 | 7,501 | - | 39,575,066 |
| Equipment | 3,934,764 | 308,347 | 44,552 | 4,198,559 |
| Leased Asset - Equipment | 68,235 | - | - | 68,235 |
| SBITA Assets | 94,378 | - | - | 94,378 |
| Total capital assets, being depreciated/amortized | 44,625,330 | 315,848 | 44,552 | 44,896,626 |
| Less accumulated depreciation/amortization for: | | | | |
| Land Improvements | 762,719 | 18,392 | - | 781,111 |
| Buildings | 15,184,105 | 856,847 | - | 16,040,952 |
| Equipment | 3,159,354 | 162,853 | 44,552 | 3,277,655 |
| Leased Asset - Equipment | 40,941 | 13,647 | - | 54,588 |
| SBITA Assets | 42,826 | 20,091 | - | 62,917 |
| Total accumulated depreciation/amortization | 19,189,945 | 1,071,830 | 44,552 | 20,217,223 |
| Total Capital Assets, being depreciated/amortized, net | 25,435,385 | (755,982) | - | 24,679,403 |
| Governmental Activities Capital Assets, net | $ 25,451,856 | $ (755,982) | $ - | $ 24,695,874 |

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

| | | |
|---|---|---|
| Administration | $ | 20,350 |
| District Support Services | | 20,384 |
| Regular Instruction | | 27,451 |
| Vocational Education Instruction | | 1,130 |
| Special Education Instruction | | 5,415 |
| Instructional Support Services | | 7,553 |
| Pupil Support Services | | 98,158 |
| Sites and Buildings | | 891,389 |
| Total Depreciation/Amortization Expense | $ | 1,071,830 |

## 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). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401 (a) of the Internal Revenue Code.

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

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

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if

they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2025 annual increase was 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 June 30 before the effective date of the increase will receive a prorated increase.

Contributions – Minnesota Statutes Chapter 353, 353E, 353G, and 356 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2026 and the District was required to contribute 7.50 percent for General Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2026, were $199,852. The District's contributions were equal to the required contributions as set by state statute.

Pension Costs – At June 30, 2026, the District reported a liability of $900,528 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 to the fund in 2025. 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 $21,700.

| | | |
|---|---|---|
| District's proportionate share of net pension liability | $ | 900,528 |
| State of Minnesota's proportionate share of the net pension liability associated with the District | | 21,700 |
| Total | $ | 922,228 |

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2024, through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0272% at the end of the measurement period and 0.0299% for the beginning of the period.

For the year ended June 30, 2026, the District recognized pension expense of ($10,676) for its proportionate share of General Employee Plan's pension expense. In addition, the District recognized an additional ($3,333) as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $16 million to the General Employees Fund.

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

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual economic experience | $ 85,801 | $ - |
| Net difference between projected and actual earnings on pension plan investments | - | 358,329 |
| Changes in actuarial assumptions | 21,698 | 207,208 |
| Changes in proportion | 31,634 | 117,621 |
| Employer contributions to PERA subsequent to the measurement | 199,852 | - |
| Total | $ 338,985 | $ 683,158 |

The $199,852 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, 2027. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending June 30 | Pension Expense Amount |
|---|---|
| 2027 | $ (132,228) |
| 2028 | (142,799) |
| 2029 | (153,795) |
| 2030 | (115,203) |

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

- Inflation is assumed to be 2.25% for the General Employees Plan.
- Benefit increases after retirement are assumed to be 1.5% for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 11.5 percent after one year of service to 3.0 percent after 27 years of service.

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

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2025 actuarial valuation.

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

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

Discount Rate – The discount rate used to measure the total pension liability in 2025 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%) | Current (7%) | 1% Increase (8%) |
| $ 2,187,241 | $ 900,528 | $ (143,286) |

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.

## 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 within one year of eligible employment or elect coverage through the Defined Contribution Retirement Plan (DCR) administered by Minnesota State. A teacher employed by Minnesota State and electing DCR plan is not a member of TRA except for purposes of social security coverage.

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

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

Tier I Benefits:

| Tier I | Step Rate Formula | Percentage |
|---|---|---|
| Basic | 1st ten years of service | 2.2 percent per year |
| | All years after | 2.7 percent per year |
| Coordinated | 1st ten years if service years are up to July 1, 2006 | 1.2 percent per year |
| | 1st 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. An early retirement reduction is applied to members retiring prior to age 65. Beginning June 30, 2025, new reduction

factors will apply, including special factors for members retiring at age 60 or later with at least 30 years of service.

Tier II Benefits:

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

Six different types of annuities are available to members upon retirement. The No Refund 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 the fiscal year 2026 for coordinated were 8.0% for the employee and 9.81% for the employer. Basic rates were 11.25% for the employee and 12.75% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2026 were $495,944. The District's contributions were equal to the required contributions for each year as set by state statute.

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

**Key Methods and Assumptions Used in Valuation of Total Pension Liability**

Actuarial Information

| | |
|---|---|
| Experience Studies | August 2, 2023 (demographic and economic assumptions)* |
| Actuarial Cost Method | Entry Age Normal |
| Actuarial Assumptions: | |
| Investment Rate of Return | 7.00% |
| Price Inflation | 2.50% |
| Wage Growth Rate | 2.85% before July 1, 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 | PubT-2010(A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale. |

| | |
|---|---|
| Healthy Retirees | PubT-2010 (A) Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale. |
| Beneficiaries | Pub-2010 (A) Contingent Survivor Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale. |

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

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

Changes in actuarial assumptions since the 2023 valuation:

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

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 year 2025 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Net Pension Liability - On June 30, 2026, the District reported a liability of $4,004,779 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2025. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. District proportionate share was 0.0699% at the end of the measurement period and 0.0702% 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 | $ | 4,004,779 |
| State's proportionate share of the net pension liability associated with the District | $ | 248,654 |

For the year ended June 30, 2026, the District recognized pension expense of $310,915. It also recognized ($6,227) as a decrease to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2025, the State of Minnesota contributed $28.462 million to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the $28.462 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized $26,406 for the year ended June 30, 2026 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

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

| | | Deferred Outflows of Resources | | Deferred Inflows of Resources |
|---|---|---|---|---|
| Differences between expected and actual experience | $ | 184,675 | $ | 39,331 |
| Net difference between projected and actual earnings on plan inv. | | - | | 804,137 |
| Changes in actuarial assumptions | | 226,217 | | 423,630 |
| Changes in proportion | | 323,175 | | 71,397 |
| District contributions subsequent to the measurement date | | 495,944 | | - |
| Total | $ | 1,230,011 | $ | 1,338,495 |

The $495,944 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ending June 30, 2027. Other amounts reported as deferred outflows of resources and inflows of resources will be recognized in pension expense as follows:

| Year Ending June 30 | | Pension Expense Amount |
|---|---|---|
| 2027 | $ | 284,249 |
| 2028 | | (390,724) |
| 2029 | | (348,504) |
| 2030 | | (152,878) |
| 2031 | | 3,429 |

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.

| Sensitivity Analysis - NPL at Different Discount Rates | | |
|---|---|---|
| 1% Decrease (6%) | Current (7%) | 1% Increase (8%) |
| $ 7,554,127 | $ 4,004,779 | $ 1,083,688 |

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, by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling (651)-296-2409 or (800)-657-3669.

## NOTE 5 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. In as much as the Plan has no assets, reporting another employee benefit trust fund in the accompanying financial statements is not required nor was a separate or stand-alone report issued.

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, 2026, the following employees were covered by the benefit terms:

| | |
|---|---|
| Inactive plan members or beneficiaries currently receiving benefit payments | 1 |
| Active plan members | 145 |
| Total Members | 146 |

Total OPEB Liability – The District's total OPEB liability of $344,867 was measured as of July 1, 2026 and was determined by an actuarial valuation as of July 1, 2025.

Actuarial Assumptions – The total OPEB liability in the July 1, 2025 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 |
| Discount rate | 4.90 percent |
| 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-2016 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.

In the July 1, 2025 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 6/30/2025 | $ 276,652 |
| Changes for the year: | |
| Service Cost | 47,925 |
| Interest Cost | 12,400 |
| Assumption Changes | (17,791) |
| Diff between Expect and Actual | 39,042 |
| Benefit Payments | (13,361) |
| Net Changes | 68,215 |
| Balance at 6/30/2026 | $ 344,867 |

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 (3.9 percent) or one percentage point higher (5.9 percent) than the current rate:

| District Total OPEB Liability | | |
|---|---|---|
| 1% Decrease (3.9%) | Current (4.9%) | 1% Increase (5.9%) |
| $ 370,370 | $ 344,867 | $ 320,741 |

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 (7.5 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%) |
| $ 305,309 | $ 344,867 | $ 391,802 |

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2026, the District recognized OPEB expense of $7,046.

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

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Changes in assumptions | $ 7,980 | $ 29,981 |
| Difference between expected and actual experience | 33,464 | 114,608 |
| Employer contributions paid subsequent to the measurement date | 15,618 | - |
| Total | $ 57,062 | $ 144,589 |

The $15,618 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, 2027. 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 |
|---|---|
| 2027 | $ (34,006) |
| 2028 | (34,012) |
| 2029 | (20,601) |
| 2030 | (20,597) |
| 2031 | 6,071 |

## NOTE 6 LONG-TERM LIABILITIES

Changes in the District's long-term liabilities for the year ended June 30, 2026 are as follows:

### Summary of Long-Term Liabilities

| | Beginning Balance | Additions | Retired | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| G.O. Bonds | $ 15,800,000 | $ - | $ 1,025,000 | $ 14,775,000 | $ 1,245,000 |
| Premium on Bonds | 1,915,203 | - | 176,177 | 1,739,026 | 176,177 |
| Total Bonds | 17,715,203 | - | 1,201,177 | 16,514,026 | 1,421,177 |
| Lease Payable | 28,391 | - | 14,006 | 14,385 | 14,385 |
| Compensated Absences | 284,080 | 33,012 | - | 317,092 | 220,655 |
| Total Long-Term Liabilities | $ 18,027,674 | $ 33,012 | $ 1,215,183 | $ 16,845,503 | $ 1,656,217 |

Compensated absences are presented net of additions and retirements.

### General Obligation Bonds

| Date of Issue | Net Interest Rate | Maturity Dates | Original Amount | Current Year Retired | Balance 6/30/2026 | Amounts Due in 2026/27 Principal | Amounts Due in 2026/27 Interest |
|---|---|---|---|---|---|---|---|
| 7/27/2016 | 2.0-2.35% | 2/1/2032 | $ 2,000,000 | $ 140,000 | $ 895,000 | $ 140,000 | $ 19,445 |
| 11/5/2024 | 5.00% | 2/1/2036 | 14,765,000 | 885,000 | 13,880,000 | 1,105,000 | 694,000 |
| | | | | $ 1,025,000 | $ 14,775,000 | $ 1,245,000 | $ 713,445 |

Annual debt service requirements to maturity are as follows:

| | G.O. Bonds | |
|---|---|---|
| Year Ending June 30 | Principal | Interest |
| 2027 | $ 1,245,000 | $ 713,445 |
| 2028 | 1,305,000 | 655,395 |
| 2029 | 1,360,000 | 594,495 |
| 2030 | 1,425,000 | 530,628 |
| 2031 | 1,495,000 | 463,652 |
| 2032-2036 | 7,945,000 | 1,209,010 |
| | $ 14,775,000 | $ 4,166,625 |

**Lease Payable**

The District is a lessee for a noncancellable lease of equipment. The value of the lease liability was $14,385 as of June 30, 2026. The value of the right-to-use lease asset was $68,235 at the end of the fiscal year and had accumulated amortization of $54,588.

The future minimum lease obligations as of June 30, 2026, are as follows:

| | Lease Payable | |
|---|---|---|
| Year Ending June 30 | Principal | Interest |
| 2027 | $ 14,385 | $ 209 |

## NOTE 7 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 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, 2026.

## NOTE 8 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 9 NEW PRONOUNCEMENTS

GASB Statement No. 105, *Subsequent Events,* defines subsequent events as transactions or other events occurring after the financial statement date but before the statements are available for issuance. Financial statements are considered available for issuance when they are complete in accordance with generally

accepted accounting principles and have received all required approvals. The Statement also requires disclosure of the date through which subsequent events were evaluated and clarifies the distinction between recognized and nonrecognized subsequent events, including related note disclosure requirements. This statement is effective for fiscal years beginning after June 15, 2026. Earlier application is encouraged.

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

## NOTE 10 SUBSEQUENT EVENTS

No significant events occurred subsequent to the District's year end. Subsequent events have been evaluated through October 26, 2026, which is the date these financial statements were available to be issued.

**INDEPENDENT SCHOOL DISTRICT NO. 485**
**ROYALTON, MINNESOTA**
**BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND**
**For the Year Ended June 30, 2026**

| | Budgeted Amounts | | Variance with Original Budget Over (Under) | | Variance with Final Budget Over (Under) |
|---|---|---|---|---|---|
| | Original | Final | Final Budget | Actual | Actual |
| REVENUES | | | | | |
| Local Property Tax Levies | $ 849,335 | $ 863,343 | $ 14,008 | $ 889,871 | $ 26,528 |
| Other Local & County Revenues | 378,213 | 483,673 | 105,460 | 523,046 | 39,373 |
| Revenue From State Sources | 10,940,821 | 10,755,206 | (185,615) | 10,453,890 | (301,316) |
| Revenue From Federal Sources | 164,000 | 171,131 | 7,131 | 155,095 | (16,036) |
| Sale/Other Conversion of Asset | 45,039 | 49,708 | 4,669 | 66,398 | 16,690 |
| TOTAL REVENUES | 12,377,408 | 12,323,061 | (54,347) | 12,088,300 | (234,761) |
| EXPENDITURES | | | | | |
| Current | | | | | |
| Administration | 733,710 | 768,300 | 34,590 | 720,603 | (47,697) |
| District Support Services | 397,179 | 433,923 | 36,744 | 441,160 | 7,237 |
| Elementary & Secondary Regular Instruction | 5,279,903 | 5,343,610 | 63,707 | 5,447,874 | 104,264 |
| Vocational Education Instruction | 338,810 | 284,387 | (54,423) | 275,007 | (9,380) |
| Special Education Instruction | 1,849,677 | 2,098,306 | 248,629 | 1,966,715 | (131,591) |
| Instructional Support Services | 679,322 | 615,458 | (63,864) | 628,269 | 12,811 |
| Pupil Support Services | 1,008,249 | 985,343 | (22,906) | 996,457 | 11,114 |
| Sites and Buildings | 1,371,494 | 1,362,372 | (9,122) | 1,399,057 | 36,685 |
| Fixed Costs | 173,435 | 139,213 | (34,222) | 138,510 | (703) |
| Debt Service | | | | | |
| Principal | 25,000 | 25,227 | 227 | 14,006 | (11,221) |
| Interest | - | - | - | 587 | 587 |
| Capital Outlay | 277,000 | 267,739 | (9,261) | 346,001 | 78,262 |
| TOTAL EXPENDITURES | 12,133,779 | 12,323,878 | 190,099 | 12,374,246 | 50,368 |
| Net Change in Fund Balances | 243,629 | (817) | (244,446) | (285,946) | (285,129) |
| Fund Balances - Beginning | 2,637,486 | 2,637,486 | - | 2,637,486 | - |
| Fund Balances - Ending | $ 2,881,115 | $ 2,636,669 | $ (244,446) | $ 2,351,540 | $ (285,129) |

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 | 2025 | 2026 |
|---|---|---|---|---|---|---|---|---|---|
| Total OPEB Liability | | | | | | | | | |
| Service Cost | $ 47,105 | $ 48,518 | $ 46,687 | $ 48,088 | $ 51,311 | $ 52,850 | $ 35,499 | $ 36,564 | $ 47,925 |
| Interest | 15,416 | 15,813 | 16,749 | 12,121 | 13,248 | 7,840 | 8,398 | 10,564 | 12,400 |
| Difference Between Expected and Actual Experience | - | - | (118,383) | - | (121,786) | - | (139,671) | - | 39,042 |
| Assumption Changes | - | - | (16,570) | - | 27,945 | - | (25,784) | - | (17,791) |
| Benefit Payments | (69,577) | (34,657) | (35,327) | (27,575) | (26,588) | (25,866) | (7,617) | (9,487) | (13,361) |
| Net Change in Total OPEB Liability | (7,056) | 29,674 | (106,844) | 32,634 | (55,870) | 34,824 | (129,175) | 37,641 | 68,215 |
| Total OPEB Liability - Beginning | 440,824 | 433,768 | 463,442 | 356,598 | 389,232 | 333,362 | 368,186 | 239,011 | 276,652 |
| Total OPEB Liability - Ending | $ 433,768 | $ 463,442 | $ 356,598 | $ 389,232 | $ 333,362 | $ 368,186 | $ 239,011 | $ 276,652 | $ 344,867 |
| Covered Payroll | $ 4,756,506 | $ 4,899,201 | $ 5,406,491 | $ 5,568,686 | $ 5,795,540 | $ 5,969,406 | $ 6,444,375 | $ 6,637,706 | $ 7,184,938 |
| 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% | 4.17% | 4.80% |

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**

| Fiscal Year Ended June 30 | Statutorily Required Contribution | Contributions in Relation to the Statutorily Required Contributions | Contribution Deficiency (Excess) | District's Covered Payroll | Contributions as a Percentage of Covered Payroll |
|---|---|---|---|---|---|
| **PERA** | | | | | |
| 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 |
| 2025 | 184,796 | 184,796 | | 2,463,943 | 7.50 |
| 2026 | 199,852 | 199,852 | | 2,664,681 | 7.50 |
| **TRA** | | | | | |
| 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 |
| 2025 | 435,722 | 435,722 | | 4,980,964 | 8.75 |
| 2026 | 495,944 | 495,944 | | 5,055,749 | 9.81 |

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 |
|---|---|---|---|---|---|---|---|---|
| **PERA** | | | | | | | | |
| | 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 | 0.0285 | 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 | 83.10 |
| | 2024 | 0.0299 | 1,104,355 | 28,515 | 1,132,870 | 2,531,281 | 43.63 | 89.08 |
| | 2025 | 0.0272 | 900,528 | 21,700 | 922,228 | 2,463,943 | 36.55 | 90.78 |
| **TRA** | | | | | | | | |
| | 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 |
| | 2024 | 0.0702 | 4,460,733 | 291,784 | 4,752,517 | 4,731,843 | 94.27 | 82.07 |
| | 2025 | 0.0699 | 4,004,779 | 248,654 | 4,253,433 | 4,980,964 | 80.40 | 84.51 |

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

## 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 ACTUAL BUDGET RESULTS

### General Fund

Differences – Original Budget to Final Budget

- The District decreased the final budget for Revenue from State Sources by $185,615, due to less students enrolled.
- The District increased the final budget for Special Education Instruction by $248,629, anticipating an increase in special education costs.

Differences – Final Budget to Actual

- Actual Revenue from State Sources received was less than the final budget by $301,316 due to less special education funding from the state.

## NOTE 3 EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2026, expenditures exceeded appropriations in the general fund by $50,368.

## NOTE 4 DEFINED BENEFIT PLANS

### PERA

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

**TRA**

Changes in actuarial assumptions since the 2023 valuation:

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

**NOTE 5 OTHER POSTEMPLOYMENT BENEFITS**

Changes in Actuarial Assumption

- The health care trend rates and mortality tables were updated.
- The salary increase rates for non-teachers were updated to reflect the latest experience study.
- The discount rate was changed from 3.90% to 4.90%.

**INDEPENDENT SCHOOL DISTRICT NO. 485**
**ROYALTON, MINNESOTA**
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS**
**June 30, 2026**

| | Food Service Fund | Community Service Fund | Total Governmental Funds |
|---|---|---|---|
| ASSETS | | | |
| Cash and Investments | $ 114,789 | $ 462,162 | $ 576,951 |
| Current Property Taxes Receivable | - | 15,453 | 15,453 |
| Delinquent Property Taxes Receivable | - | 275 | 275 |
| Accounts Receivable | - | 3,859 | 3,859 |
| Due From Department of Education | - | 12,260 | 12,260 |
| Inventory | 5,549 | - | 5,549 |
| TOTAL ASSETS | $ 120,338 | $ 494,009 | $ 614,347 |
| LIABILITIES | | | |
| Accounts Payable | $ 1,140 | $ 5,399 | $ 6,539 |
| Payroll Liabilities | - | 38,667 | 38,667 |
| TOTAL LIABILITIES | 1,140 | 44,066 | 45,206 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable Revenue - Delinquent Taxes | - | 275 | 275 |
| Property Taxes Levied - Subs. Years | - | 33,405 | 33,405 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | | 33,680 | 33,680 |
| FUND BALANCES | | | |
| Fund Balance: | | | |
| Nonspendable | 5,549 | - | 5,549 |
| Restricted for Food Service | 113,649 | - | 113,649 |
| Restricted for Community Education | - | 380,970 | 380,970 |
| Restricted for ECFE | - | 139,721 | 139,721 |
| Unassigned | - | (104,428) | (104,428) |
| TOTAL FUND BALANCES | 119,198 | 416,263 | 535,461 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | $ 120,338 | $ 494,009 | $ 614,347 |

**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, 2026**

| | Food Service Fund | Community Service Fund | Total Governmental Funds |
|---|---|---|---|
| REVENUES | | | |
| Local Property Tax Levies | $ - | $ 39,793 | $ 39,793 |
| Other Local & County Revenues | - | 412,084 | 412,084 |
| Revenue From State Sources | 447,514 | 96,700 | 544,214 |
| Revenue From Federal Sources | 328,132 | - | 328,132 |
| Sale/Other Conversion of Asset | 20,438 | - | 20,438 |
| TOTAL REVENUES | 796,084 | 548,577 | 1,344,661 |
| EXPENDITURES | | | |
| Current | | | |
| Community Education and Services | - | 555,855 | 555,855 |
| Pupil Support Services | 851,160 | - | 851,160 |
| Capital Outlay | 6,849 | - | 6,849 |
| TOTAL EXPENDITURES | 858,009 | 555,855 | 1,413,864 |
| Revenues Over Expenditures | (61,925) | (7,278) | (69,203) |
| Fund Balances - Beginning | 181,123 | 423,541 | 604,664 |
| Fund Balances - Ending | $ 119,198 | $ 416,263 | $ 535,461 |

**INDEPENDENT SCHOOL DISTRICT NO. 485**
**ROYALTON, MINNESOTA**
**SCHEDULE OF CHANGES IN FUND BALANCES**
**For the Year Ended June 30, 2026**

| | UFARS Balance Beginning of Year | Revenues | Expenditures | Transfers | UFARS Balance End of Year | Reclassify | Balance End of Year |
|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | |
| Nonspendable | $ 40,250 | $ | $ | $ 93,780 | $ 134,030 | $ | $ 134,030 |
| Restricted for: | | | | | | | |
| Student Activities | 245,006 | 203,273 | 163,081 | | 285,198 | | 285,198 |
| Scholarships | 37,044 | 25,750 | 17,200 | | 45,594 | | 45,594 |
| Gifted and Talented | 1,984 | 12,737 | 681 | | 14,040 | | 14,040 |
| School Library Aid | 6,826 | 19,794 | 26,620 | | | | |
| Safe Schools Levy | 13,160 | 35,211 | 48,371 | | | | |
| Literacy Aid | 37,424 | | 10,315 | | 27,109 | | 27,109 |
| Teacher Comp READ Act | 14,909 | | 14,909 | | | | |
| Long Term Facilities Maint. | 132,713 | 175,808 | 58,375 | | 250,146 | | 250,146 |
| Student Support Personnel Aid | 40,000 | 28,136 | 28,136 | | 40,000 | | 40,000 |
| Medical Assistance | 10,675 | 1,302 | 11,977 | | | | |
| Assigned for: | | | | | | | |
| RBI | 22,259 | 1,600 | 16,886 | | 6,973 | | 6,973 |
| Assigned Donations | 8,057 | 10,000 | 10,743 | | 7,314 | | 7,314 |
| Roof Repair | 100,000 | | | | 100,000 | | 100,000 |
| Care Closet | 2,162 | 2,340 | 2,449 | | 2,053 | | 2,053 |
| Grants | 2,344 | 80,466 | 12,817 | | 69,993 | | 69,993 |
| EM Sprenkle | 65,165 | | 4,506 | | 60,659 | | 60,659 |
| PBIS ES | 130 | | | | 130 | | 130 |
| Unassigned | 1,857,378 | 11,491,883 | 11,947,180 | (93,780) | 1,308,301 | | 1,308,301 |
| Total General Fund | 2,637,486 | 12,088,300 | 12,374,246 | - | 2,351,540 | - | 2,351,540 |
| Food Service Fund | | | | | | | |
| Nonspendable | 3,305 | | | 2,244 | 5,549 | | 5,549 |
| Restricted for Food Service | 177,818 | 796,084 | 858,009 | (2,244) | 113,649 | | 113,649 |
| Total Food Service Fund | 181,123 | 796,084 | 858,009 | - | 119,198 | - | 119,198 |
| Community Service Fund | | | | | | | |
| Restricted for: | | | | | | | |
| Community Education | 372,566 | 279,143 | 270,739 | | 380,970 | | 380,970 |
| ECFE | 128,161 | 63,334 | 51,774 | | 139,721 | | 139,721 |
| School Readiness | (120,617) | 200,313 | 230,885 | | (151,189) | 151,189 | |
| Community Service | 43,431 | 5,787 | 2,457 | | 46,761 | (46,761) | |
| Unassigned | | | | | | (104,428) | (104,428) |
| Total Community Service Fund | 423,541 | 548,577 | 555,855 | - | 416,263 | - | 416,263 |
| Debt Service Fund | | | | | | | |
| Restricted for Debt Service | 439,014 | 1,939,273 | 1,963,730 | | 414,557 | | 414,557 |
| Total Debt Service Fund | 439,014 | 1,939,273 | 1,963,730 | - | 414,557 | - | 414,557 |
| Totals | $ 3,681,164 | $ 15,372,234 | $ 15,751,840 | $ - | $ 3,301,558 | $ - | $ 3,301,558 |

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## 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, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 26, 2026.

### 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 the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for Minnesota school districts (UFARS) sections of the *Minnesota Legal Compliance Audit Guide for School Districts,* promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

### 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

**BRADY MARTZ, PLLC**
**GRAND FORKS, NORTH DAKOTA**

October 26, 2026


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

To the 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, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 26, 2026.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control, that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2026-001 that we consider to be a significant deficiency.


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**Report on Compliance and Other Matters**

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

**The District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the finding 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 other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**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

**BRADY MARTZ, PLLC**
**GRAND FORKS, NORTH DAKOTA**

October 26, 2026

## 2026-001 FINDING

Criteria
An appropriate system of internal controls requires the District to prepare financial statements in compliance with accounting principles generally accepted in the United States of America.

Condition
The District's personnel prepare periodic financial information for internal use that meets the needs of management and the Board of Education. However, the District currently does not prepare financial statements, including accompanying note disclosures, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements.

Cause
The District elected to have the auditor assist with the preparation of the financial statements for efficiency.

Effect
There is an increased risk of material misstatement to the District's financial statements.

Recommendation
We recommend the District consider the additional risk of having the auditors assist in the preparation of the financial statements and note disclosures. As a compensating control the District should establish an internal control policy to document the annual review of the financial statement disclosure checklist.

Views of Responsible Officials and Planned Corrective Actions
The District agrees with the recommendation and will review on an annual basis.

**2026-001 FINDING**

Contact Person – Wayne LePard, Superintendent

Corrective Action Plan – Will establish a policy to document review of financial statements and notes.

Completion Date – Ongoing

# INDEPENDENT SCHOOL DISTRICT NO. 485
# ROYALTON, MINNESOTA
# UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE
# June 30, 2026

**District Name:** INDEPENDENT SCHOOL DISTRICT NO. 485 **District Number:** 485

| | Audit | UFARS | Variance |
|---|---|---|---|
| **01 GENERAL FUND** | | | |
| Total Revenue | 12,088,300 | 12,088,300 | |
| Total Expenditures | 12,374,246 | 12,374,247 | (1) |
| *Non Spendable* | | | |
| 460 Non Spendable Fund Balance | 134,030 | 134,030 | |
| *Restricted/Reserved:* | | | |
| 401 Student Activities | 285,198 | 285,197 | 1 |
| 402 Scholarships | 45,594 | 45,594 | |
| 403 Staff Development | | | |
| 407 Capital Projects Levy | | | |
| 408 Cooperative Revenue | | | |
| 412 Literacy Incentive Aid | | | |
| 414 Operating Debt | | | |
| 416 Levy Reduction | | | |
| 417 Taconite Building Maintenance | | | |
| 420 American Indian Ed Aid | | | |
| 424 Operating Capital | | | |
| 426 $25 Taconite | | | |
| 427 Disabled Accessibility | | | |
| 428 Learning & Development | | | |
| 434 Area Learning Center | | | |
| 435 Contracted Alt Programs | | | |
| 436 State Approved Alt Program | | | |
| 438 Gifted & Talented | 14,040 | 14,041 | (1) |
| 440 Teacher Development and Eval | | | |
| 441 Basic Skills Programs | | | |
| 443 School Library Aid | | | |
| 448 Achievement and Integration | | | |
| 449 Safe Schools Levy | | | |
| 451 QZAB Payments | | | |
| 452 OPEB Liab Not In Trust | | | |
| 453 Unfunded Sev & Retiremt Levy | | | |
| 459 Basic Skills Ext Time | | | |
| 456 Literacy Aid | 27,109 | 27,109 | |
| 457 Teacher Comp READ Act | | | |
| 467 LTFM | 250,146 | 250,146 | |
| 471 Student Support Personnel | 40,000 | 40,000 | |
| 472 Medical Assistance | | | |
| *Restricted* | | | |
| 464 Restricted Fund Balance | | | |
| 475 Title VII Impact Aid | | | |
| 476 Payment in Lieu of Taxes (PILT) | | | |
| *Committed* | | | |
| 418 Committed for Separation | | | |
| 461 Committed | | | |
| *Assigned* | | | |
| 462 Assigned Fund Balance | 247,122 | 247,122 | |
| *Unassigned:* | | | |
| 422 Unassigned Fund Balance | 1,308,301 | 1,308,302 | (1) |
| Reconciliation of General | 26,814,086 | 26,814,088 | (2) |
| **02 FOOD SERVICE** | | | |
| Total Revenue | 796,084 | 796,085 | (1) |
| Total Expenditures | 858,009 | 858,009 | |
| *Non Spendable* | | | |
| 460 Non Spendable Fund Balance | 5,549 | 5,549 | |
| *Restricted/Reserved:* | | | |
| 452 OPEB Liab Not In Trust | | | |
| *Restricted* | | | |
| 464 Restricted Fund Balance | 113,649 | 113,652 | (3) |
| *Unassigned* | | | |
| 463 Unassigned Fund Balance | | | |
| Reconciliation of Food Service | 1,773,291 | 1,773,295 | (4) |
| **04 COMMUNITY SERVICE** | | | |
| Total Revenue | 548,577 | 548,578 | (1) |
| Total Expenditures | 555,855 | 555,854 | 1 |
| *Non Spendable* | | | |
| 460 Non Spendable Fund Balance | | | |
| *Restricted/Reserved:* | | | |
| 426 $25 Taconite | | | |
| 431 Community Education | 380,970 | 380,970 | |
| 432 E.C.F.E. | 139,721 | 139,722 | (1) |
| 440 Teacher Development & Eval | | | |
| 444 School Readiness | (151,189) | (151,188) | (1) |
| 447 Adult Basic Education | | | |
| 452 OPEB Liab Not In Trust | | | |
| *Restricted* | | | |
| 464 Restricted Fund Balance | 46,761 | 46,763 | (2) |
| *Unassigned* | | | |
| 463 Unassigned Fund Balance | | | |
| Reconciliation of Community Service | 1,520,695 | 1,520,699 | (4) |

| | Audit | UFARS | Variance |
|---|---|---|---|
| **06 BUILDING CONSTRUCTION** | | | |
| Total Revenue | | | |
| Total Expenditures | | | |
| *Non Spendable* | | | |
| 460 Non Spendable Fund Balance | | | |
| *Restricted/Reserved:* | | | |
| 407 Capital Projects Levy | | | |
| 413 Projects Funded By COP | | | |
| 467 Long Term Fac. Maint. (LTFM) | | | |
| *Restricted* | | | |
| 464 Restricted Fund Balance | | | |
| 467 LTFM | | | |
| *Unassigned:* | | | |
| 463 Unassigned Fund Balance | | | |
| Reconciliation of Building Construction | | | |
| **07 DEBT SERVICE** | | | |
| Total Revenue | 1,939,273 | 1,939,273 | |
| Total Expenditures | 1,963,730 | 1,963,730 | |
| *Non Spendable* | | | |
| 460 Non Spendable Fund Balance | | | |
| *Restricted/Reserved:* | | | |
| 425 Bond Refundings | | | |
| 451 QZAB Payments | | | |
| *Restricted* | | | |
| 464 Restricted Fund Balance | 414,557 | 414,559 | (2) |
| *Unassigned:* | | | |
| 463 Unassigned Fund Balance | | | |
| Reconciliation of Debt Service | 4,317,560 | 4,317,562 | (2) |
| **08 TRUST** | | | |
| Total Revenue | | | |
| Total Expenditures | | | |
| *Unassigned:* | | | |
| 422 Unassigned Fund Balance | | | |
| Reconciliation of Trust | | | |
| **20 INTERNAL SERVICE** | | | |
| Total Revenue | | | |
| Total Expenditures | | | |
| *Unassigned:* | | | |
| 422 Unassigned Fund Balance | | | |
| Reconciliation of Internal Service | | | |
| **25 OPEB REVOCABLE TRUST FUND** | | | |
| Total Revenue | | | |
| Total Expenditures | | | |
| *Unassigned:* | | | |
| 422 Unassigned Fund Balance | | | |
| Reconciliation of OPEB Revocable Trust | | | |
| **45 OPEB IRREVOCABLE TRUST FUND** | | | |
| Total Revenue | | | |
| Total Expenditures | | | |
| *Unassigned:* | | | |
| 422 Unassigned Fund Balance | | | |
| Reconciliation of OPEB Irrevocable Trust | | | |
| **47 OPEB DEBT SERVICE FUND** | | | |
| Total Revenue | | | |
| Total Expenditures | | | |
| *Non Spendable* | | | |
| 460 Non Spendable Fund Balance | | | |
| *Restricted* | | | |
| 425 Bond Refundings | | | |
| 464 Restricted Fund Balance | | | |
| *Unassigned* | | | |
| 463 Unassigned Fund Balance | | | |
| Reconciliation of OPEB Debt Service | | | |

# ISD #0485 ROYALTON - LEVY LIMITATION & CERTIFICATION

## Board Summary: Resident Pupil Units and the Pay 2027 Levy Jump

## 1. What happened

- Each levy uses resident pupil units based on updates made to ADMWE; actual counts come later from numbers entered into MARSS.

- For Pay 2024-2026 the ADMWE-based figure was 23% to 34% too high. Pay 2023 was slightly too low (-3.9%).

- A high pupil count makes the district look less property-wealthy per student, so the state pays more aid up front and the local levy is set lower (and the reverse when the count is low).

| Levy year | Res PU used (ADMWE) | Actual (MARSS) | % too high (- = too low) | |
|---|---|---|---|---|
| Pay 2023 | 844.20 | 878.02 | **-3.9%** | actual |
| Pay 2024 | 984.60 | 734.29 | **+34%** | actual |
| Pay 2025 | 951.40 | 746.15 | **+28%** | preliminary |
| Pay 2026 | 940.60 | 762.40 | **+23%** | still an estimate |

## 2. Why it matters

- When the MARSS-based counts are final, the state corrects the numbers and the district levies the difference in a later year as a 'catch-up' adjustment (or refunds it if the earlier levy was too high).

- Result: smaller levy increases in earlier years, then a big jump when the catch-ups arrive - as in Pay 2027.

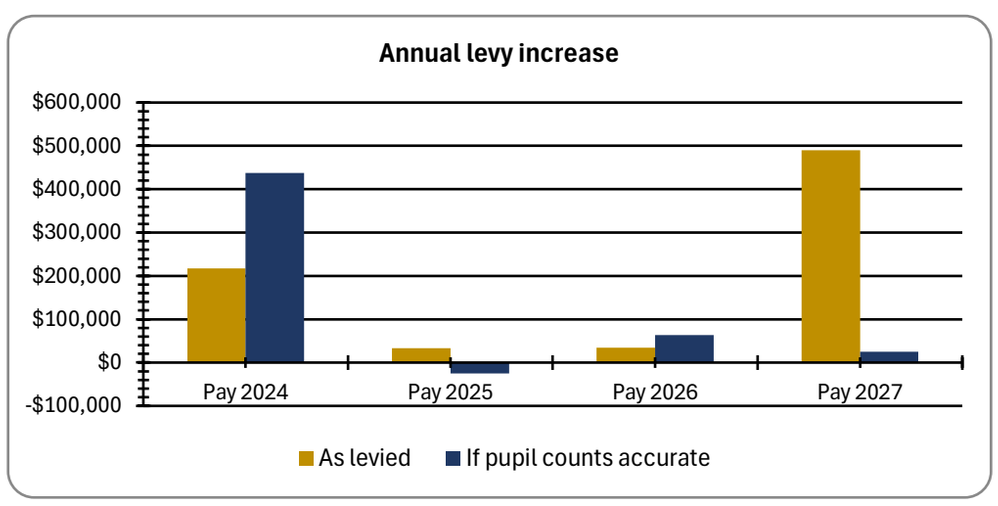
## 3. Taxpayer impact: As Levied vs. If Pupil Counts Had Been Accurate

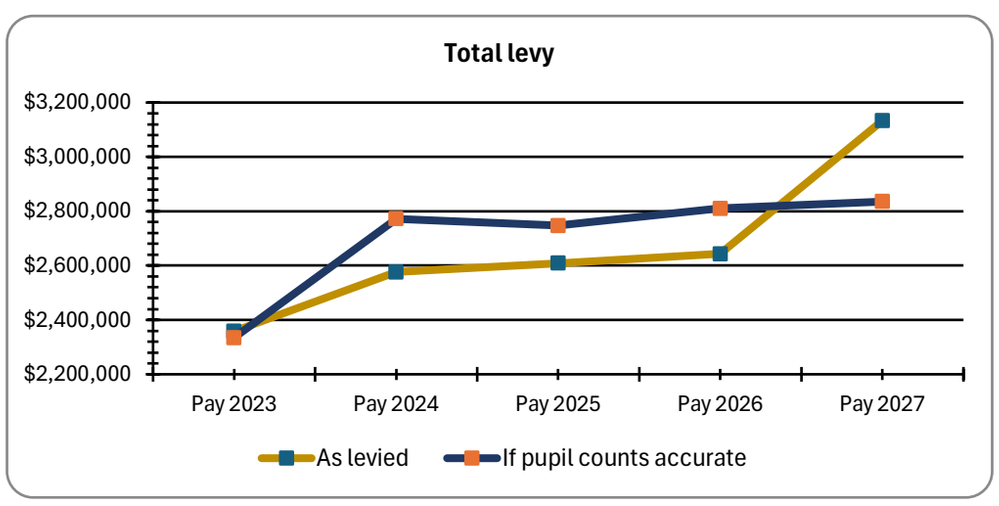
| | Pay 2023 | Pay 2024 | Pay 2025 | Pay 2026 | Pay 2027 |
|---|---|---|---|---|---|
| Total levy as certified (Pay 2027 proposed) | $2,358,171 | $2,575,818 | $2,608,997 | $2,643,338 | $3,133,408 |
| + Pupil-count effect (would have been levied that year) | ($23,345) | $196,269 | $138,390 | $112,953 | - |
| - Catch-up for prior years included in this levy | - | - | - | $54,278 | ($297,987) |
| **= Levy if pupil counts had been accurate** | **$2,334,826** | **$2,772,087** | **$2,747,387** | **$2,810,570** | **$2,835,421** |

### Increase over prior year

| | | | | |
|---|---|---|---|---|
| As levied - $ | +$217,647 | +$33,179 | +$34,342 | **+$490,069** |
| As levied - % | +9.2% | +1.3% | +1.3% | **+18.5%** |
| If accurate - $ | +$437,261 | -$24,700 | +$63,183 | **+$24,851** |
| If accurate - % | +18.7% | -0.9% | +2.3% | **+0.9%** |

*Pay 2028 (as-levied path) will still carry about $138,390 of catch-up for Pay 2025; the accurate path would not. Pay 2024 increase is measured from the adjusted Pay 2023.*




## BOTTOM LINE

Over Pay 2023-2027 (plus the Pay 2028 catch-up) taxpayers pay about the same total either way; the pupil-count differences mainly shifted WHEN they pay. As levied, Pay 2027 jumps $490,069 (18.5%); with accurate pupil counts the increase would have been about $24,851 (0.9%). We recommend confirming ADMWE updates against MARSS before certifying the levy and planning now for the roughly $138,390 Pay 2028 catch-up.

**Why the catch-up lands in Pay 2028:**

- Each levy pays for the school year that starts the next fall. The 2024 Pay 2025 levy pays for 2025-26 (FY 2026) and was set in December 2024 using 951.40 resident pupil units from ADMWE updates.

- The correction waits until MARSS counts for 2025-26 are final after the year closes; the latest report still shows 746.15 as preliminary.

- MDE then recalculates and adjusts a later levy, about three years after the original: Pay 2026 carried the Pay 2023 correction (-$54,278), Pay 2027 carries the Pay 2024 correction ($186,430), so the Pay 2025 correction (about $138,390) is expected in the 2027 Pay 2028 levy.

- It can't be pulled into Pay 2027: the district can't levy above its Pay 2027 limitation, and under-levying to smooth would reduce state aid.

- Plan ahead: the extra ~$138,390 of state aid received for FY 2026 is effectively one-time and will be offset by the Pay 2028 catch-up.

Option 1

# Royalton Public School District

## Proposed Property Tax Levy Summary by Fund

| | Final Pay 2026 | Proposed* Pay 2027 | $ Change | % Change |
|---|---|---|---|---|
| **General Fund (Fund 1)** | | | | |
| Local Optional | 459,909 | 607,244 | 147,335 | 32.0% |
| Equity | 154,570 | 156,506 | 1,936 | 1.3% |
| Transition | 18,138 | 19,274 | 1,136 | 6.3% |
| Operating Capital | 67,382 | 70,738 | 3,356 | 5.0% |
| Safe Schools | 34,438 | 35,474 | 1,037 | 3.0% |
| Career & Technical | 92,465 | 87,037 | (5,428) | -5.9% |
| Long Term Facilities Maintenance | 66,548 | 70,445 | 3,897 | 5.9% |
| *Adjustments and Abatements* | *(43,565)* | *101,096* | *144,661* | - |
| **General Fund Total Levy** | **849,885** | **1,147,814** | **297,929** | **35.1%** |
| **Community Service (Fund 4)** | | | | |
| Basic Community Education | 21,976 | 22,994 | 1,018 | 4.6% |
| Early Childhood Education | 12,442 | 13,184 | 742 | 6.0% |
| Home Visiting | 441 | 454 | 13 | 3.0% |
| *Adjustments and Abatements* | *(1,423)* | *295* | *1,717* | - |
| **Community Service Fund Total Levy** | **33,436** | **36,927** | **3,491** | **10.4%** |
| **Debt Service Fund (Fund 7)** | | | | |
| Voter Approved Debt Service | 1,803,710 | 1,802,421 | (1,288) | -0.1% |
| Non-Voter Approved Debt Service | 63,017 | 61,722 | (1,296) | -2.1% |
| *Adjustments and Abatements* | *(106,709)* | *(101,906)* | *4,804* | - |
| **Debt Service Fund Total Levy** | **1,760,018** | **1,762,237** | **2,219** | **0.1%** |
| **Total Property Tax Levy All Funds** | **2,643,338** | **2,946,978** | **303,640** | **11.5%** |

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

*Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).*

1. Underlevy total amount: $186,430
2. New Levy Increase: $303,640 or 11.5%
3. Est. Tax Impact on $300,000 home: $169 (assumes 7.5% home value increase)
4. Est. Tax Impact on $279k home: $71 (assumes no home value increase)

Option 1

# Royalton Public School District

## Estimated Tax Impacts - Pay 2027 Levy Total School Taxes

| Summary | | | |
|---|---|---|---|
| | Pay 2026 | Est. Pay 2027 | % Change |
| Referendum Market Value | $ 481,344,700 | $ 517,897,200 | 7.6% |
| RMV Tax Rate | 0.12015% | 0.17273% | 43.8% |
| Net Tax Capacity | $ 6,873,516 | $ 7,569,545 | 10.1% |
| NTC Tax Rate | 30.04% | 27.11% | -9.7% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead (Value Increase 7.5%) | $139,500 | $150,000 | $485 | $576 | $92 | 18.9% |
| | 186,000 | 200,000 | 693 | 810 | 118 | 17.0% |
| | 232,600 | 250,000 | 901 | 1,045 | 143 | 15.9% |
| | 279,100 | 300,000 | 1,110 | 1,279 | 169 | 15.2% |
| | 325,600 | 350,000 | 1,318 | 1,513 | 195 | 14.8% |
| | 372,100 | 400,000 | 1,526 | 1,747 | 221 | 14.5% |
| | 465,100 | 500,000 | 1,942 | 2,215 | 273 | 14.1% |
| Commercial / Industrial (Value Increase 7.5%) | $93,000 | $100,000 | $531 | $579 | $49 | 9.2% |
| | 232,600 | 250,000 | 1,452 | 1,584 | 132 | 9.1% |
| | 465,100 | 500,000 | 3,128 | 3,372 | 244 | 7.8% |
| | 930,200 | 1,000,000 | 6,481 | 6,947 | 465 | 7.2% |
| Agricultural Homestead (Value Increase 10%) | $4,100 | $4,500 | $2.48 | $2.43 | ($0.05) | -2.0% |
| | 5,000 | 5,500 | 3.03 | 2.97 | (0.05) | -1.8% |
| | 5,900 | 6,500 | 3.58 | 3.52 | (0.06) | -1.7% |
| | 6,800 | 7,500 | 4.12 | 4.06 | (0.06) | -1.6% |
| Agricultural Non-Homestead (Value Increase 10%) | $4,100 | $4,500 | $4.97 | $4.87 | ($0.10) | -2.0% |
| | 5,000 | 5,500 | 6.06 | 5.95 | (0.11) | -1.8% |
| | 5,900 | 6,500 | 7.15 | 7.03 | (0.12) | -1.7% |
| | 6,800 | 7,500 | 8.24 | 8.11 | (0.13) | -1.6% |

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

Option 1

# Royalton Public School District

## Estimated Tax Impacts - Pay 2027 Levy Total School Taxes

| Summary | | | |
|---|---|---|---|
| | Pay 2026 | Est. Pay 2027 | % Change |
| Referendum Market Value | $ 481,344,700 | $ 517,897,200 | 7.6% |
| RMV Tax Rate | 0.12015% | 0.17273% | 43.8% |
| Net Tax Capacity | $ 6,873,516 | $ 7,569,545 | 10.1% |
| NTC Tax Rate | 30.04% | 27.11% | -9.7% |

**Property Value Increase: 0.0%**

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $139,500 | $485 | $527 | $42 | 8.8% |
| | 186,000 | 186,000 | 693 | 745 | 52 | 7.5% |
| | 232,600 | 232,600 | 901 | 963 | 62 | 6.8% |
| | 279,100 | 279,100 | 1,110 | 1,181 | 71 | 6.4% |
| | 325,600 | 325,600 | 1,318 | 1,399 | 81 | 6.1% |
| | 372,100 | 372,100 | 1,526 | 1,616 | 91 | 5.9% |
| | 465,100 | 465,100 | 1,942 | 2,052 | 110 | 5.6% |

**Property Value Increase: 7.5%**

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $150,000 | $485 | $576 | $92 | 18.9% |
| | 186,000 | 200,000 | 693 | 810 | 118 | 17.0% |
| | 232,600 | 250,000 | 901 | 1,045 | 143 | 15.9% |
| | 279,100 | 300,000 | 1,110 | 1,279 | 169 | 15.2% |
| | 325,600 | 350,000 | 1,318 | 1,513 | 195 | 14.8% |
| | 372,100 | 400,000 | 1,526 | 1,747 | 221 | 14.5% |
| | 465,100 | 500,000 | 1,942 | 2,215 | 273 | 14.1% |

**Property Value Increase: 15.0%**

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $160,400 | $485 | $625 | $140 | 29.0% |
| | 186,000 | 213,900 | 693 | 875 | 183 | 26.4% |
| | 232,600 | 267,500 | 901 | 1,126 | 225 | 25.0% |
| | 279,100 | 321,000 | 1,110 | 1,377 | 267 | 24.1% |
| | 325,600 | 374,400 | 1,318 | 1,627 | 309 | 23.5% |
| | 372,100 | 427,900 | 1,526 | 1,878 | 352 | 23.1% |
| | 465,100 | 534,900 | 1,942 | 2,398 | 456 | 23.5% |

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

Option 2

# Royalton Public School District

## Proposed Property Tax Levy Summary by Fund

| | Final Pay 2026 | Proposed* Pay 2027 | $ Change | % Change |
|---|---|---|---|---|
| **General Fund (Fund 1)** | | | | |
| Local Optional | 459,909 | 607,244 | 147,335 | 32.0% |
| Equity | 154,570 | - | (154,570) | - |
| Transition | 18,138 | - | (18,138) | - |
| Operating Capital | 67,382 | 70,738 | 3,356 | 5.0% |
| Safe Schools | 34,438 | 35,474 | 1,037 | 3.0% |
| Career & Technical | 92,465 | 87,037 | (5,428) | -5.9% |
| Long Term Facilities Maintenance | 66,548 | 70,445 | 3,897 | 5.9% |
| *Adjustments and Abatements* | *(43,565)* | *94,224* | *137,788* | - |
| **General Fund Total Levy** | **849,885** | **965,161** | **115,276** | **13.6%** |
| **Community Service (Fund 4)** | | | | |
| Basic Community Education | 21,976 | 22,994 | 1,018 | 4.6% |
| Early Childhood Education | 12,442 | 13,184 | 742 | 6.0% |
| Home Visiting | 441 | 454 | 13 | 3.0% |
| *Adjustments and Abatements* | *(1,423)* | *295* | *1,717* | - |
| **Community Service Fund Total Levy** | **33,436** | **36,927** | **3,491** | **10.4%** |
| **Debt Service Fund (Fund 7)** | | | | |
| Voter Approved Debt Service | 1,803,710 | 1,802,421 | (1,288) | -0.1% |
| Non-Voter Approved Debt Service | 63,017 | 61,722 | (1,296) | -2.1% |
| *Adjustments and Abatements* | *(106,709)* | *(101,906)* | *4,804* | - |
| **Debt Service Fund Total Levy** | **1,760,018** | **1,762,237** | **2,219** | **0.1%** |
| **Total Property Tax Levy All Funds** | **2,643,338** | **2,764,325** | **120,987** | **4.6%** |

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

*Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).*

1. Underlevy total amount: $369,083
2. New Levy Increase: $120,987 or 4.6%
3. Est. Tax Impact on $300,000 home: $63 assumes 7.5% home value increase)
4. Est. Tax Impact on $279k home: ($27) (assumes no home value increase)

Option 2

# Royalton Public School District

## Estimated Tax Impacts - Pay 2027 Levy Total School Taxes

| Summary | | | |
|---|---|---|---|
| | Pay 2026 | Est. Pay 2027 | % Change |
| Referendum Market Value | $ 481,344,700 | $ 517,897,200 | 7.6% |
| RMV Tax Rate | 0.12015% | 0.13747% | 14.4% |
| Net Tax Capacity | $ 6,873,516 | $ 7,569,545 | 10.1% |
| NTC Tax Rate | 30.04% | 27.11% | -9.7% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead (Value Increase 7.5%) | $139,500 | $150,000 | $485 | $523 | $39 | 8.0% |
| | 186,000 | 200,000 | 693 | 740 | 47 | 6.8% |
| | 232,600 | 250,000 | 901 | 956 | 55 | 6.1% |
| | 279,100 | 300,000 | 1,110 | 1,173 | 63 | 5.7% |
| | 325,600 | 350,000 | 1,318 | 1,389 | 72 | 5.4% |
| | 372,100 | 400,000 | 1,526 | 1,606 | 80 | 5.3% |
| | 465,100 | 500,000 | 1,942 | 2,039 | 97 | 5.0% |
| Commercial / Industrial (Value Increase 7.5%) | $93,000 | $100,000 | $531 | $544 | $13 | 2.5% |
| | 232,600 | 250,000 | 1,452 | 1,496 | 44 | 3.0% |
| | 465,100 | 500,000 | 3,128 | 3,195 | 67 | 2.2% |
| | 930,200 | 1,000,000 | 6,481 | 6,594 | 113 | 1.7% |
| Agricultural Homestead (Value Increase 10%) | $4,100 | $4,500 | $2.48 | $2.43 | ($0.05) | -2.0% |
| | 5,000 | 5,500 | 3.03 | 2.97 | (0.05) | -1.8% |
| | 5,900 | 6,500 | 3.58 | 3.52 | (0.06) | -1.7% |
| | 6,800 | 7,500 | 4.12 | 4.06 | (0.06) | -1.6% |
| Agricultural Non-Homestead (Value Increase 10%) | $4,100 | $4,500 | $4.97 | $4.87 | ($0.10) | -2.0% |
| | 5,000 | 5,500 | 6.06 | 5.95 | (0.11) | -1.8% |
| | 5,900 | 6,500 | 7.15 | 7.03 | (0.12) | -1.7% |
| | 6,800 | 7,500 | 8.24 | 8.11 | (0.13) | -1.6% |

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

Option 2

# Royalton Public School District

## Estimated Tax Impacts - Pay 2027 Levy Total School Taxes

| Summary | | | |
|---|---|---|---|
| | Pay 2026 | Est. Pay 2027 | % Change |
| Referendum Market Value | $ 481,344,700 | $ 517,897,200 | 7.6% |
| RMV Tax Rate | 0.12015% | 0.13747% | 14.4% |
| Net Tax Capacity | $ 6,873,516 | $ 7,569,545 | 10.1% |
| NTC Tax Rate | 30.04% | 27.11% | -9.7% |

| Property Value Increase |
|---|
| 0.0% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $139,500 | $485 | $478 | ($7) | -1.4% |
| | 186,000 | 186,000 | 693 | 679 | (14) | -2.0% |
| | 232,600 | 232,600 | 901 | 881 | (20) | -2.3% |
| | 279,100 | 279,100 | 1,110 | 1,082 | (27) | -2.4% |
| | 325,600 | 325,600 | 1,318 | 1,284 | (34) | -2.6% |
| | 372,100 | 372,100 | 1,526 | 1,485 | (41) | -2.7% |
| | 465,100 | 465,100 | 1,942 | 1,888 | (54) | -2.8% |

| Property Value Increase |
|---|
| 7.5% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $150,000 | $485 | $523 | $39 | 8.0% |
| | 186,000 | 200,000 | 693 | 740 | 47 | 6.8% |
| | 232,600 | 250,000 | 901 | 956 | 55 | 6.1% |
| | 279,100 | 300,000 | 1,110 | 1,173 | 63 | 5.7% |
| | 325,600 | 350,000 | 1,318 | 1,389 | 72 | 5.4% |
| | 372,100 | 400,000 | 1,526 | 1,606 | 80 | 5.3% |
| | 465,100 | 500,000 | 1,942 | 2,039 | 97 | 5.0% |

| Property Value Increase |
|---|
| 15.0% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $160,400 | $485 | $568 | $84 | 17.3% |
| | 186,000 | 213,900 | 693 | 800 | 107 | 15.5% |
| | 232,600 | 267,500 | 901 | 1,032 | 131 | 14.5% |
| | 279,100 | 321,000 | 1,110 | 1,264 | 154 | 13.9% |
| | 325,600 | 374,400 | 1,318 | 1,495 | 177 | 13.4% |
| | 372,100 | 427,900 | 1,526 | 1,727 | 201 | 13.2% |
| | 465,100 | 534,900 | 1,942 | 2,209 | 267 | 13.8% |

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

Option 3

# Royalton Public School District

## Proposed Property Tax Levy Summary by Fund

| | Final Pay 2026 | Proposed* Pay 2027 | $ Change | % Change |
|---|---|---|---|---|
| **General Fund (Fund 1)** | | | | |
| Local Optional | 459,909 | 607,244 | 147,335 | 32.0% |
| Equity | 154,570 | - | (154,570) | - |
| Transition | 18,138 | - | (18,138) | - |
| Operating Capital | 67,382 | 70,738 | 3,356 | 5.0% |
| Safe Schools | 34,438 | - | (34,438) | - |
| Career & Technical | 92,465 | 87,037 | (5,428) | -5.9% |
| Long Term Facilities Maintenance | 66,548 | 70,445 | 3,897 | 5.9% |
| *Adjustments and Abatements* | *(43,565)* | *94,224* | *137,788* | - |
| **General Fund Total Levy** | **849,885** | **929,687** | **79,802** | **9.4%** |
| **Community Service (Fund 4)** | | | | |
| Basic Community Education | 21,976 | 22,994 | 1,018 | 4.6% |
| Early Childhood Education | 12,442 | 13,184 | 742 | 6.0% |
| Home Visiting | 441 | 454 | 13 | 3.0% |
| *Adjustments and Abatements* | *(1,423)* | *295* | *1,717* | - |
| **Community Service Fund Total Levy** | **33,436** | **36,927** | **3,491** | **10.4%** |
| **Debt Service Fund (Fund 7)** | | | | |
| Voter Approved Debt Service | 1,803,710 | 1,802,421 | (1,288) | -0.1% |
| Non-Voter Approved Debt Service | 63,017 | 61,722 | (1,296) | -2.1% |
| *Adjustments and Abatements* | *(106,709)* | *(101,906)* | *4,804* | - |
| **Debt Service Fund Total Levy** | **1,760,018** | **1,762,237** | **2,219** | **0.1%** |
| **Total Property Tax Levy All Funds** | **2,643,338** | **2,728,850** | **85,512** | **3.2%** |

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

*Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).*

1. Underlevy total amount: $404,558
2. New Levy Increase: $85,512 or 3.2%
3. Est. Tax Impact on $300,000 home: $50 (assumes 7.5% home value increase)
4. Est. Tax Impact on $279k home: ($39) (assumes no home value increase)

Type text here Option 3

# Royalton Public School District

## Estimated Tax Impacts - Pay 2027 Levy Total School Taxes

| Summary | | | |
|---|---|---|---|
| | Pay 2026 | Est. Pay 2027 | % Change |
| Referendum Market Value | $ 481,344,700 | $ 517,897,200 | 7.6% |
| RMV Tax Rate | 0.12015% | 0.13747% | 14.4% |
| Net Tax Capacity | $ 6,873,516 | $ 7,569,545 | 10.1% |
| NTC Tax Rate | 30.04% | 26.65% | -11.3% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead (Value Increase 7.5%) | $139,500 | $150,000 | $485 | $518 | $33 | 6.9% |
| | 186,000 | 200,000 | 693 | 732 | 39 | 5.7% |
| | 232,600 | 250,000 | 901 | 946 | 44 | 4.9% |
| | 279,100 | 300,000 | 1,110 | 1,160 | 50 | 4.5% |
| | 325,600 | 350,000 | 1,318 | 1,374 | 56 | 4.3% |
| | 372,100 | 400,000 | 1,526 | 1,588 | 62 | 4.1% |
| | 465,100 | 500,000 | 1,942 | 2,016 | 74 | 3.8% |
| Commercial / Industrial (Value Increase 7.5%) | $93,000 | $100,000 | $531 | $537 | $6 | 1.2% |
| | 232,600 | 250,000 | 1,452 | 1,476 | 24 | 1.7% |
| | 465,100 | 500,000 | 3,128 | 3,152 | 24 | 0.8% |
| | 930,200 | 1,000,000 | 6,481 | 6,504 | 22 | 0.3% |
| Agricultural Homestead (Value Increase 10%) | $4,100 | $4,500 | $2.48 | $2.33 | ($0.16) | -6.3% |
| | 5,000 | 5,500 | 3.03 | 2.85 | (0.18) | -6.1% |
| | 5,900 | 6,500 | 3.58 | 3.36 | (0.21) | -5.9% |
| | 6,800 | 7,500 | 4.12 | 3.88 | (0.24) | -5.8% |
| Agricultural Non-Homestead (Value Increase 10%) | $4,100 | $4,500 | $4.97 | $4.66 | ($0.31) | -6.3% |
| | 5,000 | 5,500 | 6.06 | 5.69 | (0.37) | -6.1% |
| | 5,900 | 6,500 | 7.15 | 6.73 | (0.42) | -5.9% |
| | 6,800 | 7,500 | 8.24 | 7.76 | (0.48) | -5.8% |

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

Option 3

# Royalton Public School District

## Estimated Tax Impacts - Pay 2027 Levy Total School Taxes

| Summary | | | |
|---|---|---|---|
| | Pay 2026 | Est. Pay 2027 | % Change |
| Referendum Market Value | $ 481,344,700 | $ 517,897,200 | 7.6% |
| RMV Tax Rate | 0.12015% | 0.13747% | 14.4% |
| Net Tax Capacity | $ 6,873,516 | $ 7,569,545 | 10.1% |
| NTC Tax Rate | 30.04% | 26.65% | -11.3% |

**Property Value Increase: 0.0%**

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $139,500 | $485 | $473 | ($12) | -2.4% |
| | 186,000 | 186,000 | 693 | 672 | (21) | -3.0% |
| | 232,600 | 232,600 | 901 | 871 | (30) | -3.3% |
| | 279,100 | 279,100 | 1,110 | 1,070 | (39) | -3.5% |
| | 325,600 | 325,600 | 1,318 | 1,269 | (48) | -3.7% |
| | 372,100 | 372,100 | 1,526 | 1,468 | (58) | -3.8% |
| | 465,100 | 465,100 | 1,942 | 1,866 | (76) | -3.9% |

**Property Value Increase: 7.5%**

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $150,000 | $485 | $518 | $33 | 6.9% |
| | 186,000 | 200,000 | 693 | 732 | 39 | 5.7% |
| | 232,600 | 250,000 | 901 | 946 | 44 | 4.9% |
| | 279,100 | 300,000 | 1,110 | 1,160 | 50 | 4.5% |
| | 325,600 | 350,000 | 1,318 | 1,374 | 56 | 4.3% |
| | 372,100 | 400,000 | 1,526 | 1,588 | 62 | 4.1% |
| | 465,100 | 500,000 | 1,942 | 2,016 | 74 | 3.8% |

**Property Value Increase: 15.0%**

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $160,400 | $485 | $562 | $78 | 16.1% |
| | 186,000 | 213,900 | 693 | 791 | 98 | 14.2% |
| | 232,600 | 267,500 | 901 | 1,021 | 119 | 13.2% |
| | 279,100 | 321,000 | 1,110 | 1,249 | 140 | 12.6% |
| | 325,600 | 374,400 | 1,318 | 1,478 | 160 | 12.2% |
| | 372,100 | 427,900 | 1,526 | 1,707 | 181 | 11.9% |
| | 465,100 | 534,900 | 1,942 | 2,184 | 242 | 12.4% |

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

Max Levy

# Royalton Public School District

## Proposed Property Tax Levy Summary by Fund

| | Final Pay 2026 | Proposed* Pay 2027 | $ Change | % Change |
|---|---|---|---|---|
| **General Fund (Fund 1)** | | | | |
| Local Optional | 459,909 | 607,244 | 147,335 | 32.0% |
| Equity | 154,570 | 156,506 | 1,936 | 1.3% |
| Transition | 18,138 | 19,274 | 1,136 | 6.3% |
| Operating Capital | 67,382 | 70,738 | 3,356 | 5.0% |
| Safe Schools | 34,438 | 35,474 | 1,037 | 3.0% |
| Career & Technical | 92,465 | 87,037 | (5,428) | -5.9% |
| Long Term Facilities Maintenance | 66,548 | 70,445 | 3,897 | 5.9% |
| *Adjustments and Abatements* | *(43,565)* | *287,526* | *331,091* | - |
| **General Fund Total Levy** | **849,885** | **1,334,244** | **484,359** | **57.0%** |
| **Community Service (Fund 4)** | | | | |
| Basic Community Education | 21,976 | 22,994 | 1,018 | 4.6% |
| Early Childhood Education | 12,442 | 13,184 | 742 | 6.0% |
| Home Visiting | 441 | 454 | 13 | 3.0% |
| *Adjustments and Abatements* | *(1,423)* | *295* | *1,717* | - |
| **Community Service Fund Total Levy** | **33,436** | **36,927** | **3,491** | **10.4%** |
| **Debt Service Fund (Fund 7)** | | | | |
| Voter Approved Debt Service | 1,803,710 | 1,802,421 | (1,288) | -0.1% |
| Non-Voter Approved Debt Service | 63,017 | 61,722 | (1,296) | -2.1% |
| *Adjustments and Abatements* | *(106,709)* | *(101,906)* | *4,804* | - |
| **Debt Service Fund Total Levy** | **1,760,018** | **1,762,237** | **2,219** | **0.1%** |
| **Total Property Tax Levy All Funds** | **2,643,338** | **3,133,408** | **490,069** | **18.5%** |

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

*Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).*

1. Underlevy total amount: $0
2. New Levy Increase: $490,069 or 18.5%
3. Est. Tax Impact on $300,000 home: $277 (assumes 7.5% home value increase)
4. Est. Tax Impact on $279k home: $172 (assumes no home value increase)

# Royalton Public School District

## Proposed Property Tax Levy Summary by Tax Type

| | Final Pay 2026 | Proposed* Pay 2027 | $ Change | % Change |
|---|---|---|---|---|
| **Referendum Market Value Non-Voter Approved** | | | | |
| Local Optional | 459,909 | 607,244 | 147,335 | 32.0% |
| Equity | 154,570 | 156,506 | 1,936 | 1.3% |
| Transition | 18,138 | 19,274 | 1,136 | 6.3% |
| *Adjustments and Abatements* | *(54,289)* | *297,987* | *352,276* | - |
| **RMV Non-Voter Total Levy** | **578,328** | **1,081,011** | **502,683** | **86.9%** |
| **Net Tax Capacity Voter Approved** | | | | |
| Voter Approved Debt Service | 1,803,710 | 1,802,421 | (1,288) | -0.1% |
| *Adjustments and Abatements* | *(98,047)* | *(93,512)* | *4,535* | - |
| **NTC Voter Total Levy** | **1,705,663** | **1,708,909** | **3,246** | **0.2%** |
| **Net Tax Capacity Non-Voter Approved** | | | | |
| Non-Voter Approved Debt Service | 63,017 | 61,722 | (1,296) | -2.1% |
| Operating Capital | 67,382 | 70,738 | 3,356 | 5.0% |
| Safe Schools | 34,438 | 35,474 | 1,037 | 3.0% |
| Career & Technical | 92,465 | 87,037 | (5,428) | -5.9% |
| Long Term Facilities Maintenance | 66,548 | 70,445 | 3,897 | 5.9% |
| Basic Community Education | 21,976 | 22,994 | 1,018 | 4.6% |
| Early Childhood Education | 12,442 | 13,184 | 742 | 6.0% |
| Home Visiting | 441 | 454 | 13 | 3.0% |
| *Adjustments and Abatements* | *639* | *(18,560)* | *(19,199)* | - |
| **NTC Non-Voter Total Levy** | **359,347** | **343,487** | **(15,860)** | **-4.4%** |
| Total Voter Approved | 1,705,663 | 1,708,909 | 3,246 | 0.2% |
| Total Non-Voter Approved | 937,676 | 1,424,499 | 486,823 | 51.9% |
| Total Referendum Market Value | 578,328 | 1,081,011 | 502,683 | 86.9% |
| Total Net Tax Capacity | 2,065,010 | 2,052,396 | (12,614) | -0.6% |
| **Total Property Tax Levy All Funds** | **2,643,338** | **3,133,408** | **490,069** | **18.5%** |

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

*Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).*

# Royalton Public School District

## Estimated Tax Impacts - Pay 2027 Levy Total School Taxes

| Summary | | | |
|---|---|---|---|
| | Pay 2026 | Est. Pay 2027 | % Change |
| Referendum Market Value | $ 481,344,700 | $ 517,897,200 | 7.6% |
| RMV Tax Rate | 0.12015% | 0.20873% | 73.7% |
| Net Tax Capacity | $ 6,873,516 | $ 7,569,545 | 10.1% |
| NTC Tax Rate | 30.04% | 27.11% | -9.7% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead (Value Increase 7.5%) | $139,500 | $150,000 | $485 | $630 | $146 | 30.1% |
| | 186,000 | 200,000 | 693 | 882 | 190 | 27.4% |
| | 232,600 | 250,000 | 901 | 1,135 | 233 | 25.9% |
| | 279,100 | 300,000 | 1,110 | 1,387 | 277 | 25.0% |
| | 325,600 | 350,000 | 1,318 | 1,639 | 321 | 24.4% |
| | 372,100 | 400,000 | 1,526 | 1,891 | 365 | 24.0% |
| | 465,100 | 500,000 | 1,942 | 2,395 | 453 | 23.3% |
| Commercial / Industrial (Value Increase 7.5%) | $93,000 | $100,000 | $531 | $615 | $85 | 15.9% |
| | 232,600 | 250,000 | 1,452 | 1,674 | 222 | 15.3% |
| | 465,100 | 500,000 | 3,128 | 3,552 | 424 | 13.5% |
| | 930,200 | 1,000,000 | 6,481 | 7,307 | 825 | 12.7% |
| Agricultural Homestead (Value Increase 10%) | $4,100 | $4,500 | $2.48 | $2.43 | ($0.05) | -2.0% |
| | 5,000 | 5,500 | 3.03 | 2.97 | (0.05) | -1.8% |
| | 5,900 | 6,500 | 3.58 | 3.52 | (0.06) | -1.7% |
| | 6,800 | 7,500 | 4.12 | 4.06 | (0.06) | -1.6% |
| Agricultural Non-Homestead (Value Increase 10%) | $4,100 | $4,500 | $4.97 | $4.87 | ($0.10) | -2.0% |
| | 5,000 | 5,500 | 6.06 | 5.95 | (0.11) | -1.8% |
| | 5,900 | 6,500 | 7.15 | 7.03 | (0.12) | -1.7% |
| | 6,800 | 7,500 | 8.24 | 8.11 | (0.13) | -1.6% |

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

Max Levy

# Royalton Public School District

## Estimated Tax Impacts - Pay 2027 Levy Total School Taxes

| Summary | | | |
|---|---|---|---|
| | Pay 2026 | Est. Pay 2027 | % Change |
| Referendum Market Value | $ 481,344,700 | $ 517,897,200 | 7.6% |
| RMV Tax Rate | 0.12015% | 0.20873% | 73.7% |
| Net Tax Capacity | $ 6,873,516 | $ 7,569,545 | 10.1% |
| NTC Tax Rate | 30.04% | 27.11% | -9.7% |

| Property Value Increase |
|---|
| 0.0% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $139,500 | $485 | $577 | $93 | 19.1% |
| | 186,000 | 186,000 | 693 | 812 | 119 | 17.2% |
| | 232,600 | 232,600 | 901 | 1,047 | 145 | 16.1% |
| | 279,100 | 279,100 | 1,110 | 1,281 | 172 | 15.5% |
| | 325,600 | 325,600 | 1,318 | 1,516 | 198 | 15.0% |
| | 372,100 | 372,100 | 1,526 | 1,750 | 224 | 14.7% |
| | 465,100 | 465,100 | 1,942 | 2,219 | 277 | 14.3% |

| Property Value Increase |
|---|
| 7.5% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $150,000 | $485 | $630 | $146 | 30.1% |
| | 186,000 | 200,000 | 693 | 882 | 190 | 27.4% |
| | 232,600 | 250,000 | 901 | 1,135 | 233 | 25.9% |
| | 279,100 | 300,000 | 1,110 | 1,387 | 277 | 25.0% |
| | 325,600 | 350,000 | 1,318 | 1,639 | 321 | 24.4% |
| | 372,100 | 400,000 | 1,526 | 1,891 | 365 | 24.0% |
| | 465,100 | 500,000 | 1,942 | 2,395 | 453 | 23.3% |

| Property Value Increase |
|---|
| 15.0% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $160,400 | $485 | $683 | $198 | 40.9% |
| | 186,000 | 213,900 | 693 | 952 | 260 | 37.5% |
| | 232,600 | 267,500 | 901 | 1,223 | 321 | 35.6% |
| | 279,100 | 321,000 | 1,110 | 1,492 | 383 | 34.5% |
| | 325,600 | 374,400 | 1,318 | 1,762 | 444 | 33.7% |
| | 372,100 | 427,900 | 1,526 | 2,032 | 506 | 33.2% |
| | 465,100 | 534,900 | 1,942 | 2,590 | 648 | 33.4% |

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

## Royalton Public School District: Pay 2027 Levy Options

| | |
|---|---|
| Maximum levy authority, Pay 2027 (MDE report dated 10/08/26) | $3,133,408 |
| Final levy, Pay 2026 | $2,643,338 |

| Scenario | Proposed levy (per year) | Underlevy | New levy increase ($) | New levy increase (%) | $300k home, per year (7.5% value increase) | $300k home, per month | $279k home, per year (no value increase) | $279k home, per month |
|---|---|---|---|---|---|---|---|---|
| **Option 1** | $2,946,978 | $186,430 | $303,640 | 11.5% | $169 | $14.08 | $71 | $5.92 |
| **Option 2** | $2,764,325 | $369,083 | $120,987 | 4.6% | $63 | $5.25 | ($27) | ($2.25) |
| **Option 3** | $2,728,850 | $404,558 | $85,512 | 3.2% | $50 | $4.17 | ($39) | ($3.25) |
| **Option 4: Maximum levy** | $3,133,408 | - | $490,069 | 18.5% | $277 | $23.08 | $172 | $14.33 |

**Notes**

Amounts in parentheses are tax decreases. Monthly figures are the annual figure divided by 12.

Pay 2027 levy amounts are the maximum levy authority. The board may certify a lower levy in December.

Underlevy = maximum levy authority minus the proposed levy. Option 4 uses the full limitation, so its underlevy is $0.

PMA Securities part of:

PTMA FINANCIAL SOLUTIONS

# Proposed Levy Information Packet

October 15, 2026

## Royalton Public School District

**Based on Levy, Limitation and Certification Report dated 10/8/2026**


**Michael Hart**
VP, Managing Director
michael.hart@ptma.com
612-509-2569

**Steve Pumper**
Senior Vice President
steve.pumper@ptma.com
612-509-2565

**Bill Menozzi**
Director, Public Finance
bill.menozzi@ptma.com
612-509-2567

**Joel Hanson**
Senior Quantitative Analyst
joel.hanson@ptma.com
612-509-2566

**PMA Securities, LLC**
5298 Kyler Avenue NE
Albertville, MN 55301
612-509-2560
ptma.com
Member FINRA and SIPC
Registered with SEC and MSRB


***Helping Communities Thrive.***

# Royalton Public School District

## Pay 2027 Proposed Levy at a Glance

*Based on the MDE Levy Limitation & Certification report dated 10/08/26*

### Property Tax Levy by Fund

| | Final Pay 2026 | Proposed* Pay 2027 | $ Change | % Change |
|---|---|---|---|---|
| General Fund | 849,885 | 1,334,244 | 484,359 | 57.0% |
| Community Service Fund | 33,436 | 36,927 | 3,491 | 10.4% |
| Debt Service Fund | 1,760,018 | 1,762,237 | 2,219 | 0.1% |
| **Total Property Tax Levy** | **2,643,338** | **3,133,408** | **490,069** | **18.5%** |

### Enrollment and Tax Base

| | | | | |
|---|---|---|---|---|
| Adjusted Pupil Units | 956.60 | 985.40 | 28.80 | 3.0% |
| Referendum Market Value | 481,344,700 | 517,897,200 | 36,552,500 | 7.6% |
| Net Tax Capacity | 6,873,516 | 7,569,545 | 696,029 | 10.1% |

### Estimated School Taxes on Sample Properties

| | | | | | | |
|---|---|---|---|---|---|---|
| Residential homestead ($300,000) | $ | 1,110 | $ | 1,387 | $ | 277 | 25.0% |
| Commercial/Industrial ($250,000) | $ | 1,452 | $ | 1,674 | $ | 222 | 15.3% |
| Ag homestead, per acre ($5,500/acre) | $ | 3.03 | $ | 2.97 | $ | (0.05) | -1.8% |
| Ag non-homestead, per acre | $ | 6.06 | $ | 5.95 | $ | (0.11) | -1.8% |

### Largest Changes by Levy Component

| | | | | |
|---|---|---|---|---|
| Local Optional | 459,909 | 607,244 | 147,335 | 32.0% |
| Career & Technical | 92,465 | 87,037 | (5,428) | -5.9% |
| Long Term Facilities Maintenance | 66,548 | 70,445 | 3,897 | 5.9% |

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

*Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).*

*Tax impacts assume a 7.5% change in residential and commercial values and a 10.0% change in agricultural values, based on Pay 2027 county valuations reported to PRISM. Actual taxes may differ.*

# Royalton Public School District

## Proposed Property Tax Levy Summary by Fund

| | Final Pay 2026 | Proposed* Pay 2027 | $ Change | % Change |
|---|---|---|---|---|
| **General Fund (Fund 1)** | | | | |
| Local Optional | 459,909 | 607,244 | 147,335 | 32.0% |
| Equity | 154,570 | 156,506 | 1,936 | 1.3% |
| Transition | 18,138 | 19,274 | 1,136 | 6.3% |
| Operating Capital | 67,382 | 70,738 | 3,356 | 5.0% |
| Safe Schools | 34,438 | 35,474 | 1,037 | 3.0% |
| Career & Technical | 92,465 | 87,037 | (5,428) | -5.9% |
| Long Term Facilities Maintenance | 66,548 | 70,445 | 3,897 | 5.9% |
| *Adjustments and Abatements* | *(43,565)* | *287,526* | *331,091* | - |
| **General Fund Total Levy** | **849,885** | **1,334,244** | **484,359** | **57.0%** |
| **Community Service (Fund 4)** | | | | |
| Basic Community Education | 21,976 | 22,994 | 1,018 | 4.6% |
| Early Childhood Education | 12,442 | 13,184 | 742 | 6.0% |
| Home Visiting | 441 | 454 | 13 | 3.0% |
| *Adjustments and Abatements* | *(1,423)* | *295* | *1,717* | - |
| **Community Service Fund Total Levy** | **33,436** | **36,927** | **3,491** | **10.4%** |
| **Debt Service Fund (Fund 7)** | | | | |
| Voter Approved Debt Service | 1,803,710 | 1,802,421 | (1,288) | -0.1% |
| Non-Voter Approved Debt Service | 63,017 | 61,722 | (1,296) | -2.1% |
| *Adjustments and Abatements* | *(106,709)* | *(101,906)* | *4,804* | - |
| **Debt Service Fund Total Levy** | **1,760,018** | **1,762,237** | **2,219** | **0.1%** |
| **Total Property Tax Levy All Funds** | **2,643,338** | **3,133,408** | **490,069** | **18.5%** |

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

*Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).*

# Royalton Public School District

## Proposed Property Tax Levy Summary by Tax Type

| | Final Pay 2026 | Proposed* Pay 2027 | $ Change | % Change |
|---|---|---|---|---|
| **Referendum Market Value Non-Voter Approved** | | | | |
| Local Optional | 459,909 | 607,244 | 147,335 | 32.0% |
| Equity | 154,570 | 156,506 | 1,936 | 1.3% |
| Transition | 18,138 | 19,274 | 1,136 | 6.3% |
| *Adjustments and Abatements* | *(54,289)* | *297,987* | *352,276* | - |
| **RMV Non-Voter Total Levy** | **578,328** | **1,081,011** | **502,683** | **86.9%** |
| **Net Tax Capacity Voter Approved** | | | | |
| Voter Approved Debt Service | 1,803,710 | 1,802,421 | (1,288) | -0.1% |
| *Adjustments and Abatements* | *(98,047)* | *(93,512)* | *4,535* | - |
| **NTC Voter Total Levy** | **1,705,663** | **1,708,909** | **3,246** | **0.2%** |
| **Net Tax Capacity Non-Voter Approved** | | | | |
| Non-Voter Approved Debt Service | 63,017 | 61,722 | (1,296) | -2.1% |
| Operating Capital | 67,382 | 70,738 | 3,356 | 5.0% |
| Safe Schools | 34,438 | 35,474 | 1,037 | 3.0% |
| Career & Technical | 92,465 | 87,037 | (5,428) | -5.9% |
| Long Term Facilities Maintenance | 66,548 | 70,445 | 3,897 | 5.9% |
| Basic Community Education | 21,976 | 22,994 | 1,018 | 4.6% |
| Early Childhood Education | 12,442 | 13,184 | 742 | 6.0% |
| Home Visiting | 441 | 454 | 13 | 3.0% |
| *Adjustments and Abatements* | *639* | *(18,560)* | *(19,199)* | - |
| **NTC Non-Voter Total Levy** | **359,347** | **343,487** | **(15,860)** | **-4.4%** |
| Total Voter Approved | 1,705,663 | 1,708,909 | 3,246 | 0.2% |
| Total Non-Voter Approved | 937,676 | 1,424,499 | 486,823 | 51.9% |
| Total Referendum Market Value | 578,328 | 1,081,011 | 502,683 | 86.9% |
| Total Net Tax Capacity | 2,065,010 | 2,052,396 | (12,614) | -0.6% |
| **Total Property Tax Levy All Funds** | **2,643,338** | **3,133,408** | **490,069** | **18.5%** |

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

*Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).*

# Royalton Public School District

## Proposed Property Tax Levy Summary by Calculation Method

| | Final Pay 2026 | Proposed* Pay 2027 | $ Change | % Change |
|---|---|---|---|---|
| **Levies Using Pupil Units as the Basis** | | | | |
| Adjusted Pupil Units | 956.60 | 985.40 | 28.80 | 3.0% |
| Local Optional | 459,909 | 607,244 | 147,335 | 32.0% |
| Equity | 154,570 | 156,506 | 1,936 | 1.3% |
| Operating Capital | 67,382 | 70,738 | 3,356 | 5.0% |
| Long Term Facilities Maintenance | 66,548 | 70,445 | 3,897 | 5.9% |
| Safe Schools | 34,438 | 35,474 | 1,037 | 3.0% |
| Transition | 18,138 | 19,274 | 1,136 | 6.3% |
| *Adjustments* | (53,798) | 296,615 | 350,413 | - |
| **Total** | **747,187** | **1,256,296** | **509,109** | **68.1%** |
| **Levies Using Expenditures as the Basis** | | | | |
| LTFM Debt Service | 63,017 | 61,722 | (1,296) | -2.1% |
| General Debt Service | 1,803,710 | 1,802,421 | (1,288) | -0.1% |
| Career & Technical | 92,465 | 87,037 | (5,428) | -5.9% |
| *Adjustments* | (96,158) | (110,889) | (14,731) | - |
| **Total** | **1,863,034** | **1,840,291** | **(22,743)** | **-1.2%** |
| **Levies Using Population as the Basis** | | | | |
| Basic Community Education | 21,976 | 22,994 | 1,018 | 4.6% |
| Home Visiting | 441 | 454 | 13 | 3.0% |
| *Adjustments* | 4 | 140 | 136 | - |
| **Total** | **22,421** | **23,588** | **1,167** | **5.2%** |
| **Levies Using Tax Base as the Basis** | | | | |
| Early Childhood Education | 12,442 | 13,184 | 742 | 6.0% |
| *Adjustments* | (1,426) | 158 | 1,585 | - |
| **Total** | **11,016** | **13,343** | **2,327** | **21.1%** |
| **Miscellaneous Adjustments** | | | | |
| Property Tax Abatements | (319) | (110) | 209 | - |
| **Total** | **(319)** | **(110)** | **209** | **-** |
| **Total Property Tax Levy All Funds** | **2,643,338** | **3,133,408** | **490,069** | **18.5%** |

** Pay 2027 amounts are the maximum levy authority (limitation) on the MDE Levy Limitation & Certification report dated 10/08/26. The levy the board certifies in December may be lower.*

*Large Pay 2027 adjustments: FY 2027 Local Optional Revenue Tier 1 Adjustment ($92,757); FY 2025 Local Optional Revenue Tier 1 Adjustment ($48,006); FY 2025 Local Optional Revenue Tier 2 Adjustment ($95,309); FY 2025 Equity Adjustment ($38,584).*

# Royalton Public School District

## Estimated Tax Impacts - Pay 2027 Levy Total School Taxes

| Summary | | | |
|---|---|---|---|
| | Pay 2026 | Est. Pay 2027 | % Change |
| Referendum Market Value | $ 481,344,700 | $ 517,897,200 | 7.6% |
| RMV Tax Rate | 0.12015% | 0.20873% | 73.7% |
| Net Tax Capacity | $ 6,873,516 | $ 7,569,545 | 10.1% |
| NTC Tax Rate | 30.04% | 27.11% | -9.7% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead (Value Increase 7.5%) | $139,500 | $150,000 | $485 | $630 | $146 | 30.1% |
| | 186,000 | 200,000 | 693 | 882 | 190 | 27.4% |
| | 232,600 | 250,000 | 901 | 1,135 | 233 | 25.9% |
| | 279,100 | 300,000 | 1,110 | 1,387 | 277 | 25.0% |
| | 325,600 | 350,000 | 1,318 | 1,639 | 321 | 24.4% |
| | 372,100 | 400,000 | 1,526 | 1,891 | 365 | 24.0% |
| | 465,100 | 500,000 | 1,942 | 2,395 | 453 | 23.3% |
| Commercial / Industrial (Value Increase 7.5%) | $93,000 | $100,000 | $531 | $615 | $85 | 15.9% |
| | 232,600 | 250,000 | 1,452 | 1,674 | 222 | 15.3% |
| | 465,100 | 500,000 | 3,128 | 3,552 | 424 | 13.5% |
| | 930,200 | 1,000,000 | 6,481 | 7,307 | 825 | 12.7% |
| Agricultural Homestead (Value Increase 10%) | $4,100 | $4,500 | $2.48 | $2.43 | ($0.05) | -2.0% |
| | 5,000 | 5,500 | 3.03 | 2.97 | (0.05) | -1.8% |
| | 5,900 | 6,500 | 3.58 | 3.52 | (0.06) | -1.7% |
| | 6,800 | 7,500 | 4.12 | 4.06 | (0.06) | -1.6% |
| Agricultural Non-Homestead (Value Increase 10%) | $4,100 | $4,500 | $4.97 | $4.87 | ($0.10) | -2.0% |
| | 5,000 | 5,500 | 6.06 | 5.95 | (0.11) | -1.8% |
| | 5,900 | 6,500 | 7.15 | 7.03 | (0.12) | -1.7% |
| | 6,800 | 7,500 | 8.24 | 8.11 | (0.13) | -1.6% |

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

# Royalton Public School District

## Estimated Tax Impacts - Pay 2027 Levy Total School Taxes

| Summary | | | |
|---|---|---|---|
| | Pay 2026 | Est. Pay 2027 | % Change |
| Referendum Market Value | $ 481,344,700 | $ 517,897,200 | 7.6% |
| RMV Tax Rate | 0.12015% | 0.20873% | 73.7% |
| Net Tax Capacity | $ 6,873,516 | $ 7,569,545 | 10.1% |
| NTC Tax Rate | 30.04% | 27.11% | -9.7% |

| Property Value Increase |
|---|
| 0.0% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $139,500 | $485 | $577 | $93 | 19.1% |
| | 186,000 | 186,000 | 693 | 812 | 119 | 17.2% |
| | 232,600 | 232,600 | 901 | 1,047 | 145 | 16.1% |
| | 279,100 | 279,100 | 1,110 | 1,281 | 172 | 15.5% |
| | 325,600 | 325,600 | 1,318 | 1,516 | 198 | 15.0% |
| | 372,100 | 372,100 | 1,526 | 1,750 | 224 | 14.7% |
| | 465,100 | 465,100 | 1,942 | 2,219 | 277 | 14.3% |

| Property Value Increase |
|---|
| 7.5% |

| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $150,000 | $485 | $630 | $146 | 30.1% |
| | 186,000 | 200,000 | 693 | 882 | 190 | 27.4% |
| | 232,600 | 250,000 | 901 | 1,135 | 233 | 25.9% |
| | 279,100 | 300,000 | 1,110 | 1,387 | 277 | 25.0% |
| | 325,600 | 350,000 | 1,318 | 1,639 | 321 | 24.4% |
| | 372,100 | 400,000 | 1,526 | 1,891 | 365 | 24.0% |
| | 465,100 | 500,000 | 1,942 | 2,395 | 453 | 23.3% |

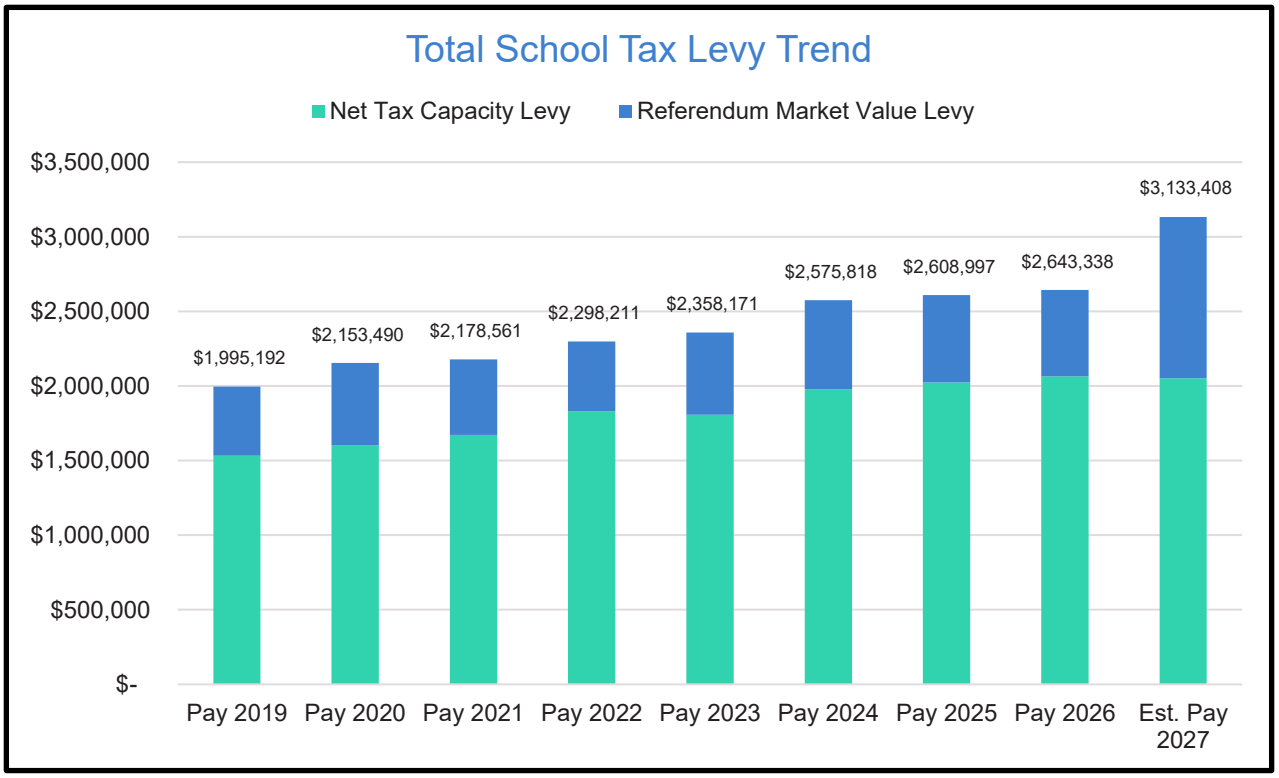
| Property Value Increase |
|---|
| 15.0% |

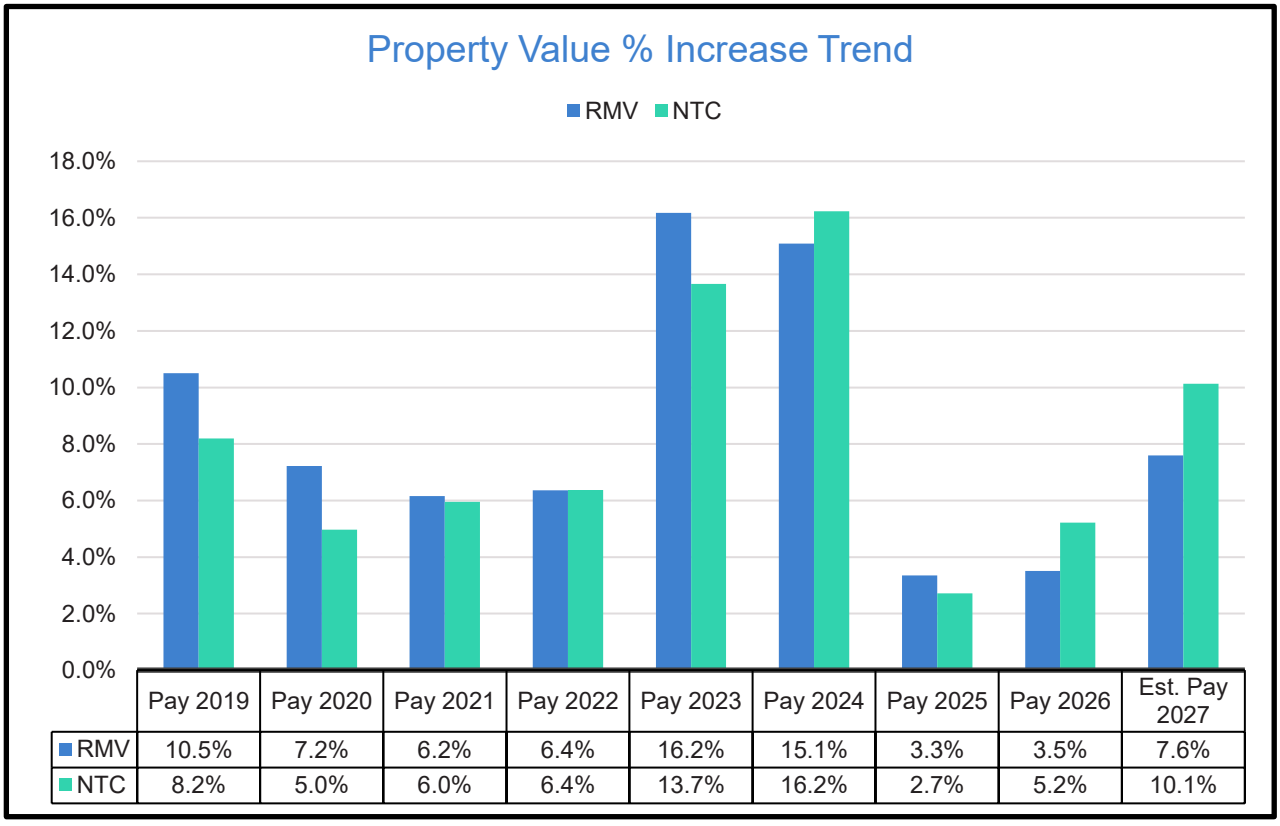
| Types of Property | Pay 2026 Value | Pay 2027 Est. Value | Pay 2026 | Pay 2027 | $ Change | % Change |
|---|---|---|---|---|---|---|
| Residential Homestead | $139,500 | $160,400 | $485 | $683 | $198 | 40.9% |
| | 186,000 | 213,900 | 693 | 952 | 260 | 37.5% |
| | 232,600 | 267,500 | 901 | 1,223 | 321 | 35.6% |
| | 279,100 | 321,000 | 1,110 | 1,492 | 383 | 34.5% |
| | 325,600 | 374,400 | 1,318 | 1,762 | 444 | 33.7% |
| | 372,100 | 427,900 | 1,526 | 2,032 | 506 | 33.2% |
| | 465,100 | 534,900 | 1,942 | 2,590 | 648 | 33.4% |

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

# Royalton Public School District

## Total School Taxes Trend

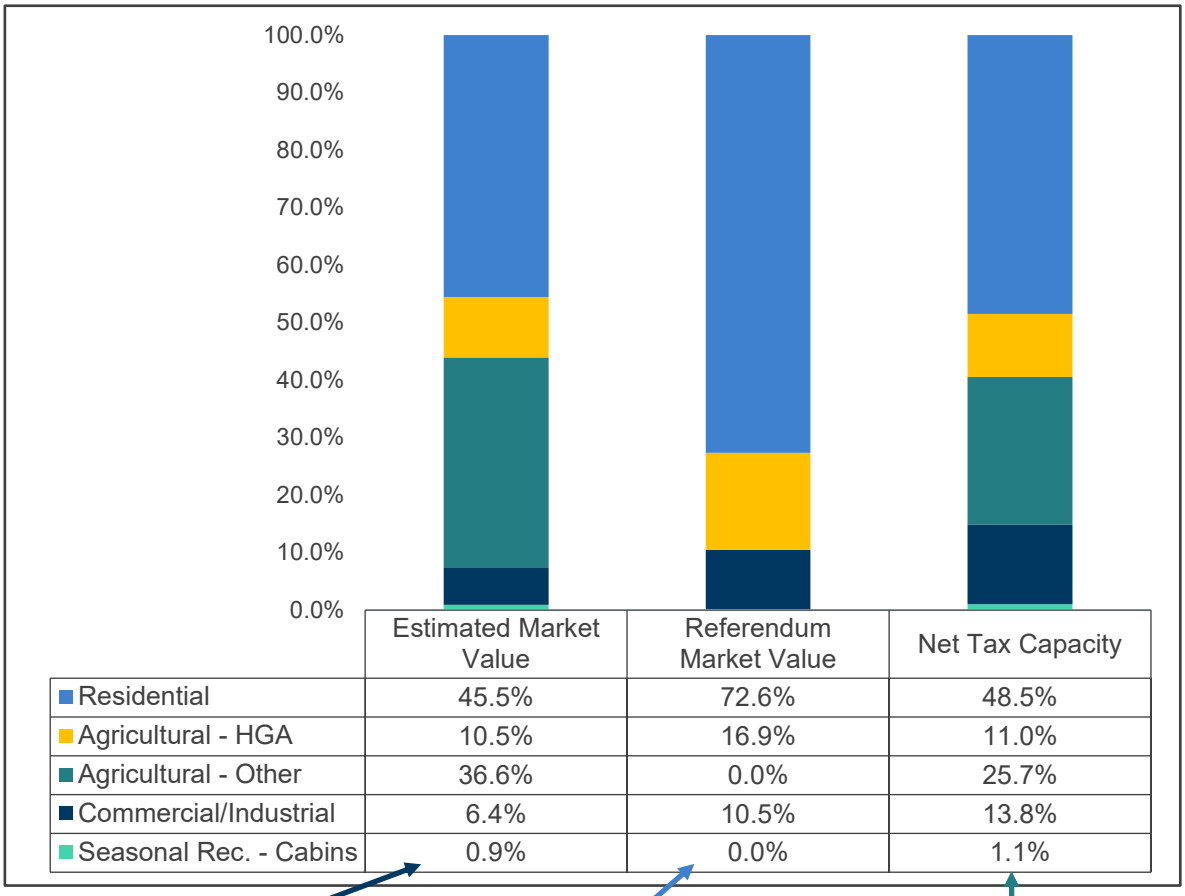



| | Pay 2019 | Pay 2020 | Pay 2021 | Pay 2022 | Pay 2023 | Pay 2024 | Pay 2025 | Pay 2026 | Est. Pay 2027 |
|---|---|---|---|---|---|---|---|---|---|
| RMV | 10.5% | 7.2% | 6.2% | 6.4% | 16.2% | 15.1% | 3.3% | 3.5% | 7.6% |
| NTC | 8.2% | 5.0% | 6.0% | 6.4% | 13.7% | 16.2% | 2.7% | 5.2% | 10.1% |

# Royalton Public School District

## Valuation Data by Classification for Pay 2026 Taxes




| | Estimated Market Value | Referendum Market Value | Net Tax Capacity |
|---|---|---|---|
| Residential | 45.5% | 72.6% | 48.5% |
| Agricultural - HGA | 10.5% | 16.9% | 11.0% |
| Agricultural - Other | 36.6% | 0.0% | 25.7% |
| Commercial/Industrial | 6.4% | 10.5% | 13.8% |
| Seasonal Rec. - Cabins | 0.9% | 0.0% | 1.1% |

Property valuation established by County through assessment process.

Tax base for operating referendum, local optional, equity and transition revenues.

Tax base for Debt, LTFM, OPEB, Operating Capital, Achievement and Integration, Community Ed and many others.

Note: The valuations represented in this chart are final valuations for property taxes payable in 2026 based upon property assessments as of January 1, 2025. The valuations for property taxes payable in 2027 become final in March 2027.

# Royalton Public School District

## Estimated Pay 2027 Total School Taxes for Residential Homestead

### Home Value = $300,000

Categorical levies that are eligible for board approval. *Operating capital, LTFM, community ed, CTE, lease, and many others.*

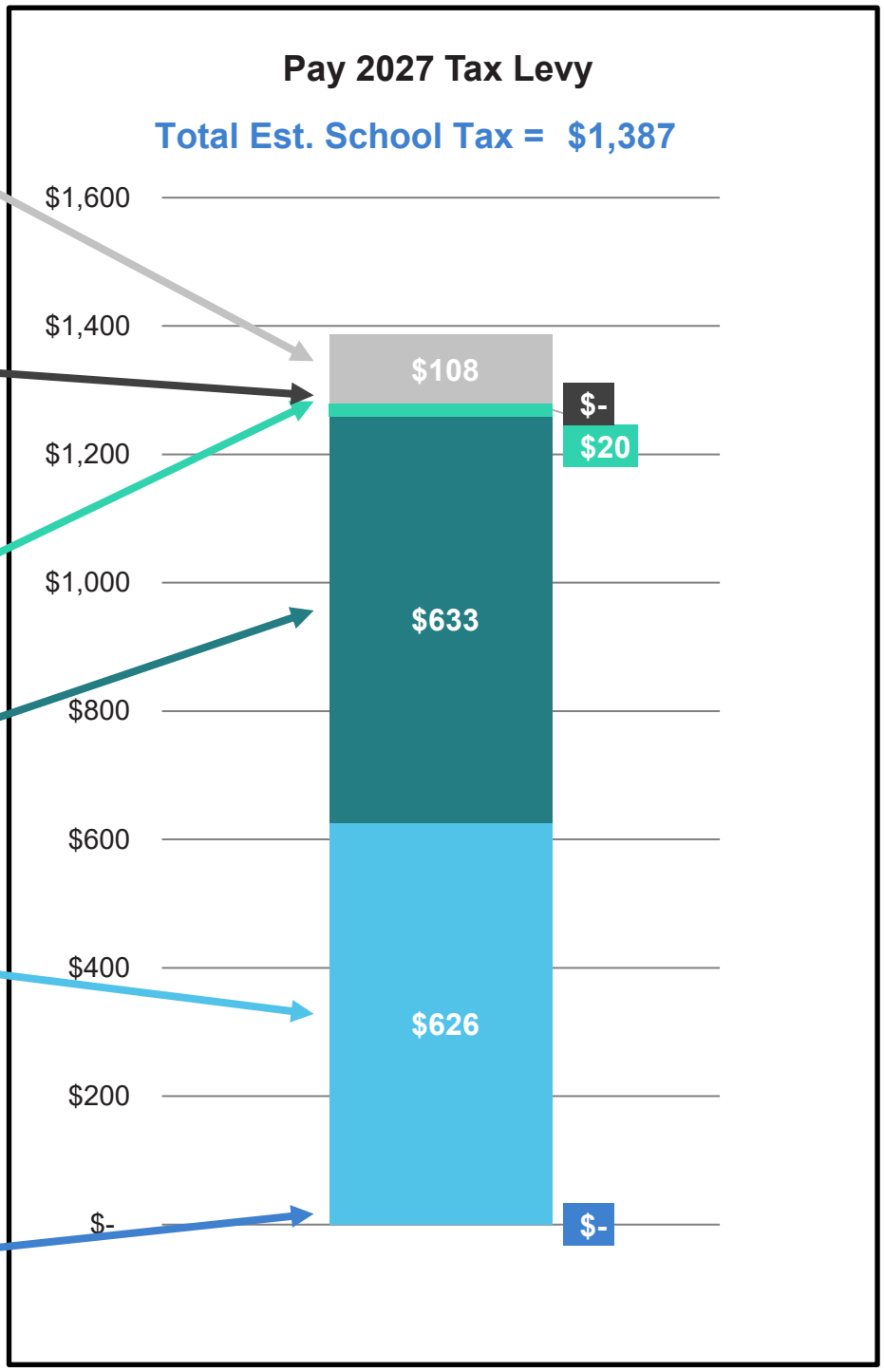
Voter approved capital projects levy

Board approved debt

Voter approved bonds

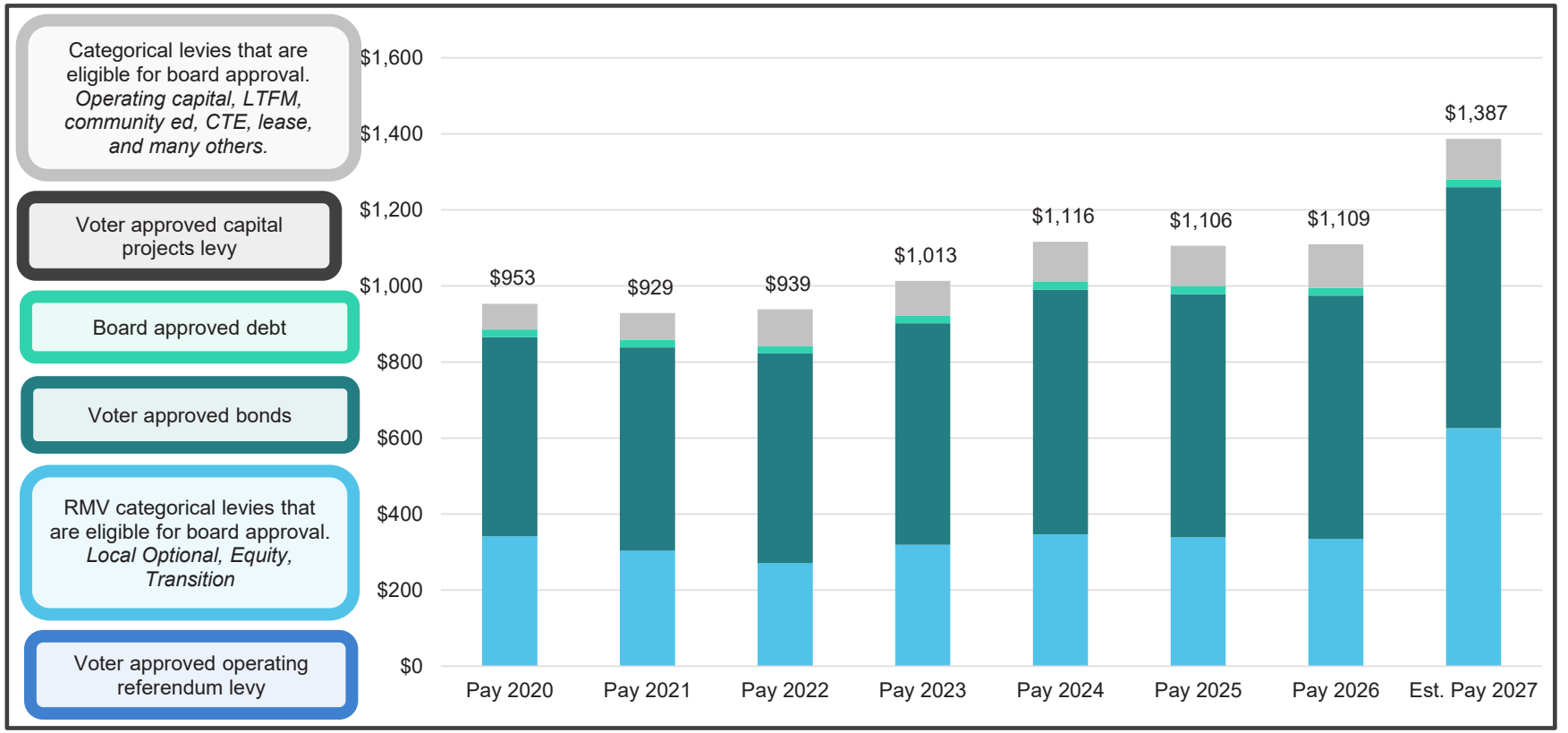
Categorical levies that are eligible for board approval. *Local Optional, Equity, Transition*

Voter approved operating referendum levy



# Royalton Public School District

## Residential Homestead School Tax Trend

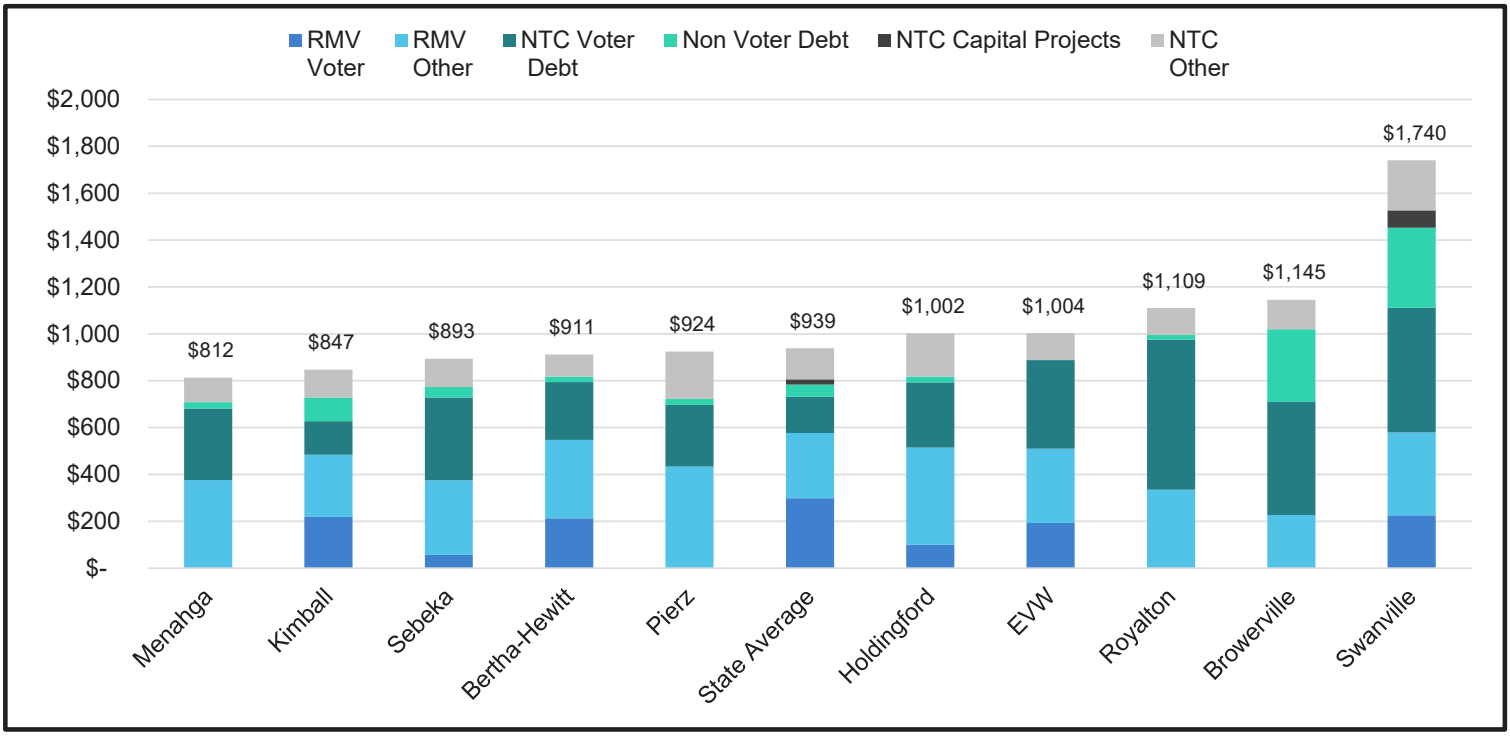



| | Pay 2020 | Pay 2021 | Pay 2022 | Pay 2023 | Pay 2024 | Pay 2025 | Pay 2026 | Est. Pay 2027 |
|---|---|---|---|---|---|---|---|---|
| Home Value* | 184,000 | 189,500 | 195,200 | 226,800 | 261,100 | 269,700 | 279,100 | 300,000 |
| Board Approved Categorical NTC Levy | 67 | 71 | 96 | 91 | 104 | 106 | 114 | 108 |
| Voter Approved Capital Projects Levy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Board Approved Debt | 20 | 20 | 20 | 21 | 22 | 21 | 20 | 20 |
| Voter Approved Bonds | 524 | 535 | 551 | 582 | 643 | 640 | 639 | 633 |
| Board Approved Categorical RMV Levy | 341 | 304 | 271 | 319 | 347 | 339 | 335 | 626 |
| Voter Approved Operating Referendum | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total School Taxes** | **$ 953** | **$ 929** | **$ 939** | **$ 1,013** | **$ 1,116** | **$ 1,106** | **$ 1,109** | **$ 1,387** |

*The chart assumes a 3% annual change in the home value for taxes payable from 2020 to 2022. A 16.2% change in value is assumed for taxes payable in 2023, a 15.1% change in 2024, a 3.3% change in 2025, a 3.5% change in 2026 and a 7.5% change in 2027.

# Royalton Public School District

## Pay 2026* Tax Levies for Residential Homestead

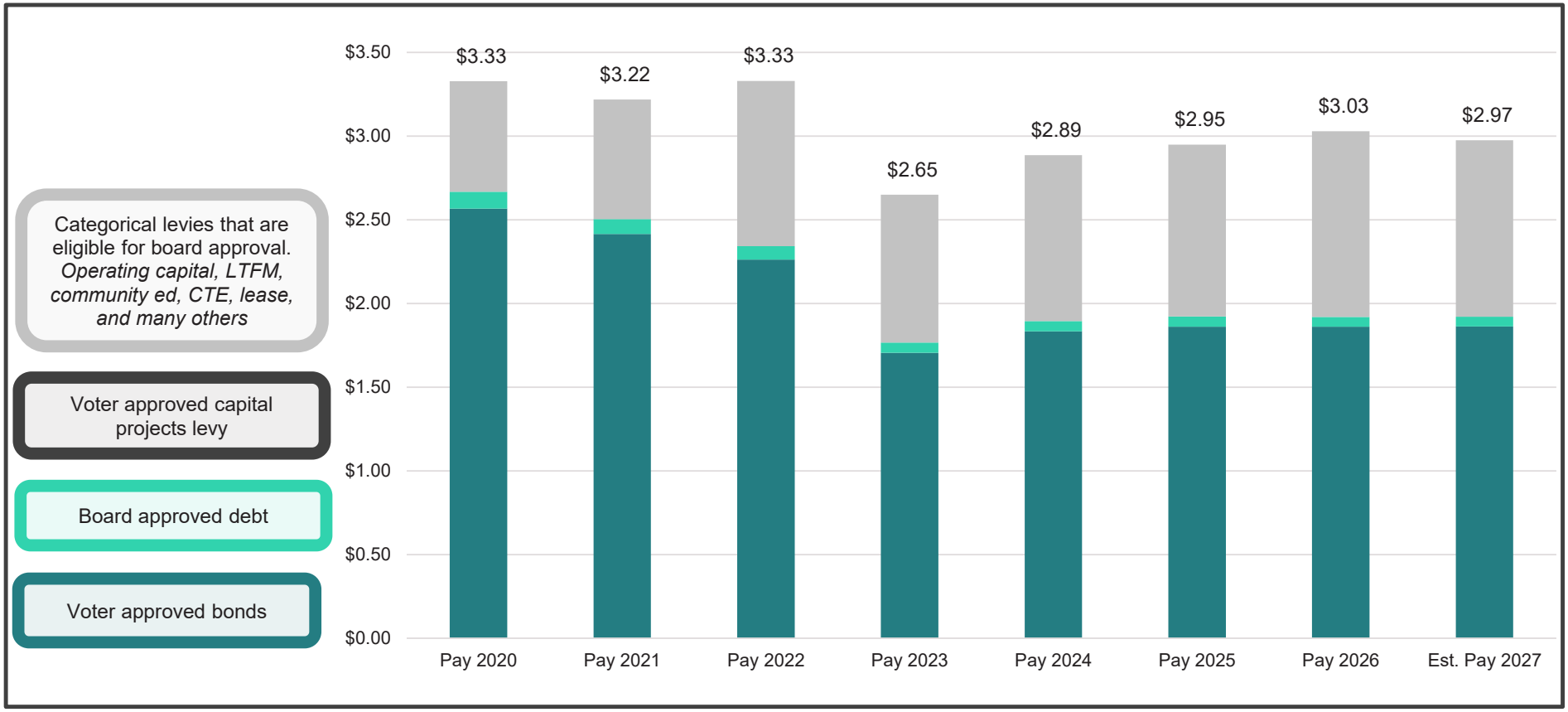



| # | District Name | Home Value | RMV Voter | RMV Other | NTC Voter Debt | Non Voter Debt | NTC Capital Projects | NTC Other | Total Levy |
|---|---|---|---|---|---|---|---|---|---|
| 821 | Menahga | 279,100 | $ - | $ 376 | $ 306 | $ 28 | $ - | $ 103 | **$ 812** |
| 739 | Kimball | 279,100 | 218 | 266 | 144 | 100 | - | 120 | **$ 847** |
| 820 | Sebeka | 279,100 | 57 | 318 | 353 | 44 | - | 121 | **$ 893** |
| 786 | Bertha-Hewitt | 279,100 | 212 | 335 | 246 | 24 | - | 94 | **$ 911** |
| 484 | Pierz | 279,100 | - | 434 | 262 | 27 | - | 202 | **$ 924** |
| **0** | **State Average** | **279,100** | **298** | **279** | **155** | **52** | **22** | **133** | **$ 939** |
| 738 | Holdingford | 279,100 | 100 | 414 | 279 | 24 | - | 185 | **$ 1,002** |
| 463 | EVW | 279,100 | 193 | 317 | 378 | 0 | - | 116 | **$ 1,004** |
| **485** | **Royalton** | **279,100** | **-** | **335** | **639** | **20** | **-** | **114** | **$ 1,109** |
| 787 | Browerville | 279,100 | - | 227 | 483 | 310 | - | 125 | **$ 1,145** |
| 486 | Swanville | 279,100 | 226 | 353 | 533 | 341 | 74 | 213 | **$ 1,740** |
| **Group Average** | | | **$ 119** | **$ 332** | **$ 343** | **$ 88** | | **$ 139** | **$ 1,030** |

**Data sourced from Minnesota Department of Education Pay 2026 School Tax Report. Final tax rates for Pay 2027 will be established by each county in March 2027.*

# Royalton Public School District

## Agricultural Homestead Land School Tax Trend

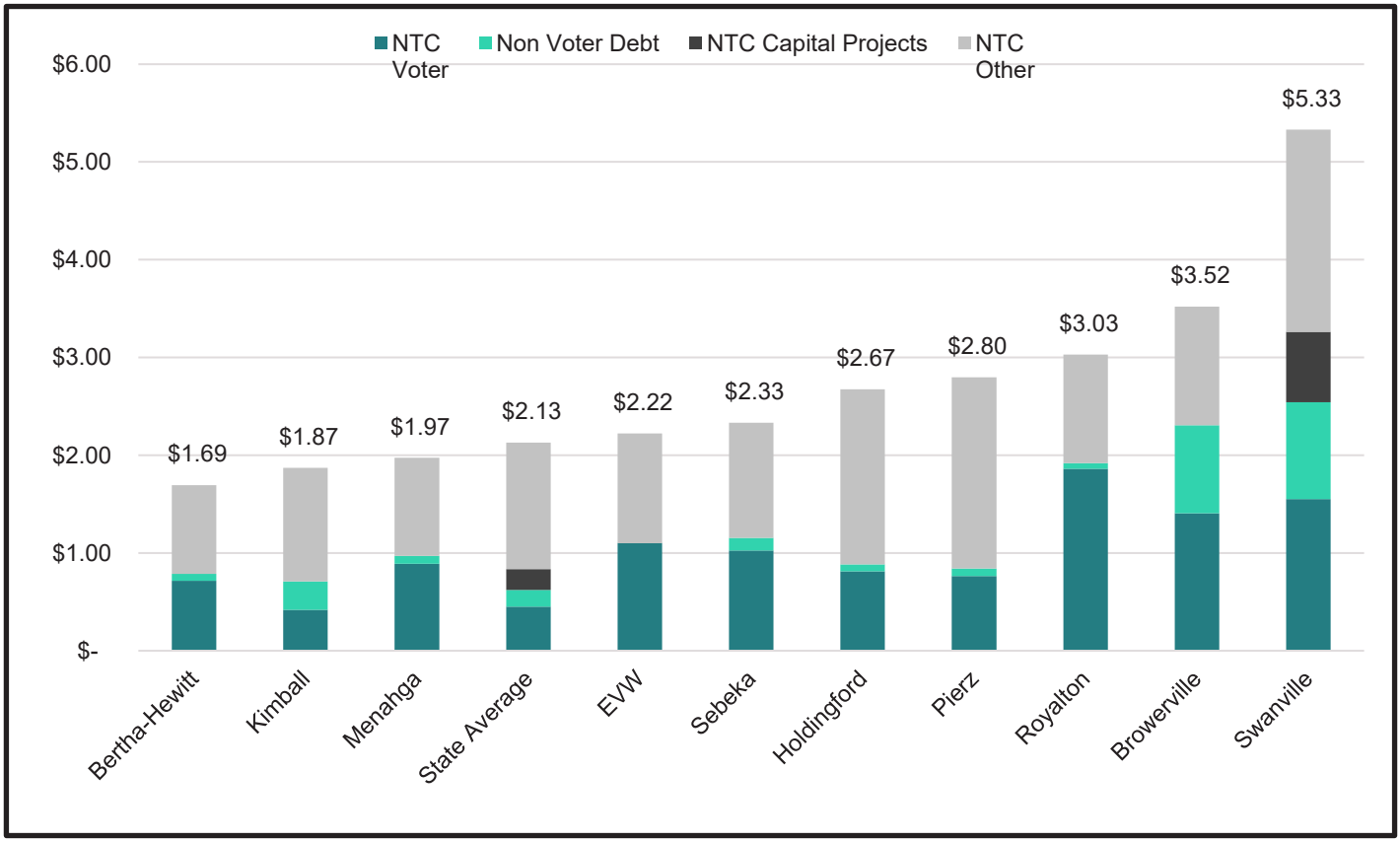



| | Pay 2020 | Pay 2021 | Pay 2022 | Pay 2023 | Pay 2024 | Pay 2025 | Pay 2026 | Est. Pay 2027 |
|---|---|---|---|---|---|---|---|---|
| Value per Acre | 3,200 | 3,400 | 3,600 | 4,100 | 4,700 | 4,800 | 5,000 | 5,500 |
| Board Approved Categorical NTC Levy | 0.66 | 0.71 | 0.99 | 0.88 | 0.99 | 1.03 | 1.11 | 1.05 |
| Voter Approved Capital Projects Levy | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Board Approved Debt (After Credit) | 0.10 | 0.09 | 0.08 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 |
| Voter Approved Bonds (After Credit) | 2.57 | 2.42 | 2.26 | 1.71 | 1.83 | 1.86 | 1.86 | 1.86 |
| **Total School Taxes** | **$ 3.33** | **$ 3.22** | **$ 3.33** | **$ 2.65** | **$ 2.89** | **$ 2.95** | **$ 3.03** | **$ 2.97** |

*The chart assumes a 6% annual change in the per acre value for taxes payable from 2020 to 2022. A 14% change in value is assumed for taxes payable in 2023, a 16% change in 2024, a 3% change in 2025, a 5% change in 2026 and a 10% change in 2027.

# Royalton Public School District

## Pay 2026* Tax Levies for Agricultural Homestead



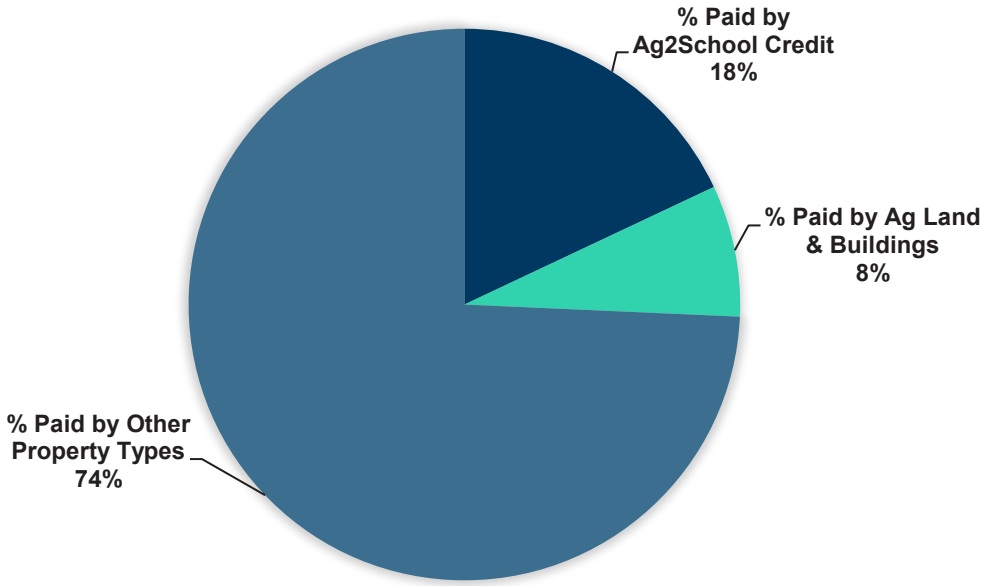

| # | District Name | Acre Value | NTC Voter | Non Voter Debt | NTC Capital Projects | NTC Other | Total Levy |
|---|---|---|---|---|---|---|---|
| 786 | Bertha-Hewitt | 5,000 | $ 0.72 | $ 0.07 | $ - | $ 0.91 | $ **1.69** |
| 739 | Kimball | 5,000 | 0.42 | 0.29 | - | 1.16 | $ **1.87** |
| 821 | Menahga | 5,000 | 0.89 | 0.08 | - | 1.00 | $ **1.97** |
| **0** | **State Average** | **5,000** | **0.45** | **0.17** | **0.21** | **1.29** | $ **2.13** |
| 463 | EVW | 5,000 | 1.10 | 0.00 | - | 1.12 | $ **2.22** |
| 820 | Sebeka | 5,000 | 1.03 | 0.13 | - | 1.18 | $ **2.33** |
| 738 | Holdingford | 5,000 | 0.81 | 0.07 | - | 1.79 | $ **2.67** |
| 484 | Pierz | 5,000 | 0.76 | 0.08 | - | 1.96 | $ **2.80** |
| **485** | **Royalton** | **5,000** | **1.86** | **0.06** | **-** | **1.11** | $ **3.03** |
| 787 | Browerville | 5,000 | 1.41 | 0.90 | - | 1.21 | $ **3.52** |
| 486 | Swanville | 5,000 | 1.55 | 0.99 | 0.72 | 2.07 | $ **5.33** |
| **Group Average** | | | $ **1.00** | $ **0.26** | $ **0.08** | $ **1.35** | $ **2.69** |

**Data sourced from Minnesota Department of Education Pay 2026 School Tax Report. Final tax rates for Pay 2027 will be established by each county in March 2027.*

# Royalton Public School District

## Source of Debt Service Payments

(Assuming 70% Ag2School Credit)
(Based on Valuations for taxes payable in 2026)




Notes:

1. The Ag2School credit applies to agricultural land and buildings. The house, garage and first acre of land do not benefit from the Ag2School credit.

2. The Ag2School credit does not increase or decrease the tax impact on all other property types.

The state will pay for approximately $317,000 of the $1,762,237 debt service levy for Pay 2027 via the Ag2School Credit.

# Royalton Public School District

## Important Disclaimer

This report is intended for illustrative and informational purposes only. This report has been generated based on the most recent available Levy Limitation and Certification report found in the Minnesota Funding Reports section of the Minnesota Department of Education (MDE) website. Historical tax data is sourced from the school tax reports generated by MDE each year. PMA will not verify the accuracy of the data provided by MDE. The report also includes certain assumptions about property valuations that if modified could impact the resulting tax impacts illustrated in the report. Valuations have been sourced from the Property Record Information System of Minnesota (PRISM) as provided by the counties and reported by the Department of Revenue or directly provided by the counties. Reasonable efforts and generally accepted methods of calculation have been incorporated into the report including current property tax laws. Changes in property tax laws or key assumptions may change the accuracy of this report.

# August 2027

OPTIONAL

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 INSERVICE | 18 INSERVICE | 19 | 20 | 21 |
| 22 | 23 TEACHER WKSP | 24 INSERVICE | 25 INSERVICE | 26 1/2 DAY INSERVICE | 27 | 28 |
| 29 | 30 OFF | 31 OFF | OPEN HOUSE | | | |

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# September 2027

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|---|---|---|---|---|---|
| | | | 1 FIRST DAY 6-8 (1) | 2 FIRST DAY K-5 9-12 (2) | 3 (3) | 4 |
| 5 | 6 No School - LABOR DAY (8) | 7 (4) | 8 (5) | 9 (6) | 10 (7) | 11 |
| 12 | 13 | 14 (9) | 15 (10) | 16 (11) | 17 (12) | 18 |
| 19 (13) | 20 | 21 (14) | 22 (15) | 23 (16) | 24 (17) | 25 |
| 26 (18) | 27 | 28 (19) | 29 (20) | 30 (21) | | |

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# October 2027

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|---|---|---|---|---|---|
| | | | | | 1 (22) | 2 |
| 3 | 4 (23) | 5 (24) | 6 (25) | 7 (26) | 8 (27) | 9 |
| 10 | 11 (28) | 12 (29) | 13 (30) | 14 (31) | 15 (32) | 16 |
| 17 | 18 (33) | 19 (34) | 20 (35) | 21 No School MEA Break | 22 | 23 |
| 24 | 25 (36) | 26 (37) | 27 (38) | 28 (39) | 29 (40) | 30 |
| 31 | | | | | | |

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# November 2027

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|---|---|---|---|---|---|
| | 1<br>41 | 2<br>42 | 3<br>43 | 4<br>44 | 5<br>45 | 6 |
| 7 | 8<br>46 | 9<br>47 | 10<br>48 | 11<br>49 | 12<br>50 | 13 |
| 14 | 15<br>NO SCHOOL- INSERVICE | 16<br>51 | 17<br>52 | 18<br>53 | 19<br>54 | 20 |
| 21 | 22<br>55 | 23<br>56 | 24<br>NO SCHOOL CONF. ADJ | 25<br>NO SCHOOL THANKSGIVING | 26 | 27 |
| 28 | 29<br>57 | 30<br>58 | | | | |

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# December 2027

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | 4 |
| | | | 59 | 60 | 61 | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | 62 | 63 | 64 | 65 | 66 | |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | 67 | 68 | 69 | 70 | 71 | |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| | 72 | 73 | 74 | NO SCHOOL - XMAS | | |
| 26 | 27 | 28 | 29 | 30 | 31 | |
| NO SCHOOL XMAS BREAK | | | | | | |

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# January 2028

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|---|---|---|---|---|---|
| | | | | | | 1 |
| 2 | 3 (75) | 4 (76) | 5 (77) | 6 (78) | 7 (79) | 8 |
| 9 | 10 (80) | 11 (81) | 12 (82) | 13 (83) | 14 END OF (84) 1ST SEM. | 15 |
| 16 | 17 No SCHOOL— WKSP | 18 (85) | 19 (86) | 20 (87) | 21 (88) | 22 |
| 23 | 24 (89) | 25 (90) | 26 (91) | 27 (92) | 28 (93) | 29 |
| 30 | 31 (94) | | | | | |

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# February 2028

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|---|---|---|---|---|---|
| | | 1<br>95 | 2<br>96 | 3<br>97 | 4<br>98 | 5 |
| 6 | 7<br>99 | 8<br>100 | 9<br>101 | 10<br>102 | 11<br>103 | 12 |
| 13 | 14<br>104 | 15<br>105 | 16<br>106 | 17<br>107 | 18<br>NO SCHOOL — CONF. AD | 19 |
| 20 | 21<br>NO SCHOOL — PRES. DAY | 22<br>108 | 23<br>109 | 24<br>110 | 25<br>111 | 26 |
| 27 | 28<br>NO SCHOOL — INSERVICE | 29<br>112 | | | | |

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# March 2028

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|---|---|---|---|---|---|
| | | | 1<br>113 | 2<br>114 | 3<br>115 | 4 |
| 5 | 6<br>116 | 7<br>117 | 8<br>118 | 9<br>119 | 10<br>120 | 11 |
| 12 | 13<br>121 | 14<br>122 | 15<br>123 | 16<br>124 | 17<br>No School | 18 |
| 19 | 20<br>No School | 21<br>125 | 22<br>126 | 23<br>127 | 24<br>128 | 25 |
| 26 | 27<br>129 | 28<br>130 | 29<br>131 | 30<br>132 | 31<br>No School<br>INSERVICE | |

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# April 2028

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|---|---|---|---|---|---|
| | | | | | | 1 |
| 2 | 3 133 | 4 134 | 5 135 | 6 136 | 7 137 | 8 |
| 9 | 10 138 | 11 139 | 12 140 | 13 141 | 14 NO SCHOOL - EASTER | 15 |
| 16 | 17 NO SCHOOL - EASTER | 18 142 | 19 143 | 20 144 | 21 145 | 22 |
| 23 | 24 146 | 25 147 | 26 148 | 27 149 | 28 150 | 29 |
| 30 | | | | | | |

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# May 2028

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|---|---|---|---|---|---|
| | 1 (151) | 2 (152) | 3 (153) | 4 (154) | 5 (155) | 6 |
| 7 | 8 (156) | 9 (157) | 10 (158) | 11 (159) | 12 (160) | 13 |
| 14 | 15 (161) | 16 (162) | 17 (163) | 18 (164) | 19 (165) | 20 |
| 21 | 22 (166) | 23 (167) | 24 (168) | 25 (169) | 26 (170) LAST DAY GRADUATION | 27 |
| 28 | 29 NO SCHOOL – MEM. DAY | 30 TEACHER WKSP | 31 | | | |

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# ISD #485
## November 9, 2026
Resolution Accepting Donations

_____ introduced the following resolution and moved its adoption.

Whereas, Minnesota Statute 123B.02, Subd. 6 provides: “The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. On that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.”; and

Whereas, Minnesota Statute 456.03 provides: “Any city, county, school district, or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full.”; and

Whereas, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

THEREFORE, BE IT RESOLVED, that the School Board of ISD #485, Royalton Public Schools gratefully accepts the following donations as identified below:

| Donor/Grantor | Donation/Grant | Designated Purpose |
|---|---|---|
| Compeer Foundation | $300.00 | Care Closet |
| Initiative Foundation | $710.00 | Billig-Sensory Tools |
| Royalton Fireman | $20,000 | Welding Program |
| Royalton Fireman | $26,000 | Band/Choir Trip |
| Pine Country Bank | $500 | VEX Robotics |
| Coldspring | $1,000 | VEX Robotics |

The motion for the for the adoption of the preceding resolution was duly seconded by:

_____, and upon the vote taken theron, the following voted in favor thereof: _____

And the following voted against the same: _____

Abstained: _____.

Whereupon, said resolution was declared duly adopted by the School Board of Independent School District #485 on this 9th day of November 2026, Royalton, Minnesota.

By: _____ By: _____

Chair Clerk

# 722 PUBLIC DATA AND DATA SUBJECT REQUESTS

## I. PURPOSE

The school district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

## II. GENERAL STATEMENT OF POLICY

The school district will comply with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13 (MGDPA), and Minnesota Rules, parts 1205.0100-1205.2000 in responding to requests for public data.

## III. DEFINITIONS

A. Confidential Data on Individuals

Data made not public by statute or federal law applicable to the data and are inaccessible to the individual subject of those data.

B. Data on Individuals

All government data in which any individual is or can be identified as the subject of that data, unless the appearance of the name or other identifying data can be clearly demonstrated to be only incidental to the data and the data are not accessed by the name or other identifying data of any individual.

C. Data Practices Compliance Officer

The data practices compliance official is the designated employee of the school district to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems. The responsible authority may be the data practices compliance official.

D. Government Data

All data collected, created, received, maintained or disseminated by any government entity regardless of its physical form, storage media or conditions of use.

E. Individual

"Individual" means a natural person. In the case of a minor or an incapacitated person as defined in Minnesota Statutes, section 524.5-102, subdivision 6, "individual" includes a parent or guardian or an individual acting as a parent or guardian in the absence of a parent or guardian, except that the responsible authority shall withhold data from parents or guardians, or individuals acting as parents or guardians in the absence of parents or guardians, upon request by the minor if the responsible authority determines that withholding the data would be in the best interest of the minor.

F. Inspection

"Inspection" means the visual inspection of paper and similar types of government data. Inspection does not include printing copies by the school district, unless printing a copy is the only method to provide for inspection of the data. For data stored in electronic form and made available in electronic form on a remote access basis to the public by the school district, inspection includes remote access to the data by the public and the ability to print copies of or download the data on the public's own computer equipment.

G. Not Public Data

Any government data classified by statute, federal law, or temporary classification as confidential, private, nonpublic, or protected nonpublic.

H. Nonpublic Data

Data not on individuals made by statute or federal law applicable to the data: (a) not accessible to the public; and (b) accessible to the subject, if any, of the data.

I. Private Data on Individuals

Data made by statute or federal law applicable to the data: (a) not public; and (b) accessible to the individual subject of those data.

J. Protected Nonpublic Data

Data not on individuals made by statute or federal law applicable to the data (a) not public and (b) not accessible to the subject of the data.

K. Public Data

All government data collected, created, received, maintained, or disseminated by the school district, unless classified by statute, temporary classification pursuant to statute, or federal law, as nonpublic or protected nonpublic; or, with respect to data on individuals, as private or confidential.

L. Public Data Not on Individuals

Data accessible to the public pursuant to Minnesota Statutes, section 13.03.

M. Public Data on Individuals

Data accessible to the public in accordance with the provisions of Minnesota Statutes, section 13.03.

N. Responsible Authority

The individual designated by the school board as the individual responsible for the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise provided by state law. Until an individual is designated by the school board, the responsible authority is the superintendent.

O. Summary Data

Statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic

that could uniquely identify an individual is ascertainable. Unless classified pursuant to Minnesota Statutes, section 13.06, another statute, or federal law, summary data is public.

## IV. REQUESTS FOR PUBLIC DATA

A. All requests for public data must be made in writing directed to the responsible authority.

1. A request for public data must include the following information:

a. Date the request is made;

b. A clear description of the data requested;

c. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and

d. Method to contact the requestor (such as phone number, address, or email address).

2. Unless specifically authorized by statute, the school district may not require persons to identify themselves, state a reason for, or justify a request to gain access to public government data. A person may be asked to provide certain identifying or clarifying information for the sole purpose of facilitating access to the data.

3. The identity of the requestor is public, if provided, but cannot be required by the government entity.

4. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.

B. The responsible authority will respond to a data request at reasonable times and places as follows:

1. The responsible authority will notify the requestor in writing as follows:

a. The requested data does not exist; or

b. The requested data does exist but either all or a portion of the data is not accessible to the requestor; or

(1) If the responsible authority determines that the requested data is classified so that access to the requestor is denied, the responsible authority will inform the requestor of the determination in writing, as soon thereafter as possible, and shall cite the specific statutory section, temporary classification, or specific provision of federal law on which the determination is based.

(2) Upon the request of a requestor who is denied access to data, the responsible authority shall certify in writing that the request has been denied and cite the specific statutory section, temporary classification, or specific provision of federal law upon which the denial was based.

c. The requested data does exist and provide arrangements for inspection of the data, identify when the data will be available for pick-up, or indicate that the data will be sent by mail. If the requestor does not appear at the time and place established for inspection of the data or the data is not picked up within ten (10) business days after the requestor is notified, the school district will conclude that the data is no longer wanted and will consider the request closed.

2. The school district's response time may be affected by the size and complexity of the particular request, including necessary redactions of the data, and also by the number of requests made within a particular period of time.

3. The school district will provide an explanation of technical terminology, abbreviations, or acronyms contained in the responsive data on request.

4. The school district is not required by the MGDPA to create or collect new data in response to a data request, or to provide responsive data in a specific form or arrangement if the school district does not keep the data in that form or arrangement.

5. The school district is not required to respond to questions that are not about a particular data request or requests for data in general.

C. If the school district notifies the requesting person that responsive data or copies are available for inspection or collection, and the requesting person does not inspect the data or collect the copies within five business days of the notification, the school district may suspend any further response to the request until the requesting person inspects the data that has been made available, or collects and pays for the copies that have been produced.

## V. REQUEST FOR SUMMARY DATA

A. A request for the preparation of summary data shall be made in writing directed to the responsible authority.

1. A request for the preparation of summary data must include the following information:

a. Date the request is made;

b. A clear description of the data requested;

c. Identify the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and

d. Method to contact requestor (phone number, address, or email address).

B. The responsible authority will respond within ten (10) business days of the receipt of a request to prepare summary data and inform the requestor of the following:

1. The estimated costs of preparing the summary data, if any; and

2. The summary data requested; or

3. A written statement describing a time schedule for preparing the requested summary data, including reasons for any time delays; or

4. A written statement describing the reasons why the responsible authority has determined that the requestor's access would compromise the private or confidential data.

C. The school district may require the requestor to pre-pay all or a portion of the cost of creating the summary data before the school district begins to prepare the summary data.

## VI. DATA ABOUT AN INDIVIDUAL DATA SUBJECT

A. Collection and storage of all data on individuals and the use and dissemination of private and confidential data on individuals shall be limited to that necessary for the administration and management of programs specifically authorized by the legislature or local governing body or mandated by the federal government.

B. Private or confidential data on an individual shall not be collected, stored, used, or disseminated by the school district for any purposes other than those stated to the individual at the time of collection in accordance with Minnesota Statutes section 13.04, except as provided in Minnesota Statutes, section 13.05, subdivision 4.

C. Upon request to the responsible authority or designee, an individual shall be informed whether the individual is the subject of stored data on individuals, and whether it is classified as public, private or confidential. Upon further request, an individual who is the subject of stored private or public data on individuals shall be shown the data without any charge and, if desired, shall be informed of the content and meaning of that data.

D. After an individual has been shown the private data and informed of its meaning, the data need not be disclosed to that individual for six (6) months thereafter unless a dispute or action pursuant to this section is pending or additional data on the individual has been collected or created.

E. The responsible authority or designee shall provide copies of the private or public data upon request by the individual subject of the data. The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies.

F. The responsible authority or designee shall comply immediately, if possible, with any request made pursuant to this subdivision, or within ten (10) days of the date of the request, excluding Saturdays, Sundays and legal holidays, if immediate compliance is not possible.

G. An individual subject of the data may contest the accuracy or completeness of public or private data. To exercise this right, an individual shall notify in writing the responsible authority describing the nature of the disagreement. The responsible authority shall within 30 days either: (1) correct the data found to be inaccurate or incomplete and attempt to notify past recipients of inaccurate or incomplete data, including recipients named by the individual; or (2) notify the individual that the authority believes the data to be correct. Data in dispute shall be disclosed only if the individual's statement of disagreement is included with the disclosed data.

H. The determination of the responsible authority may be appealed by a data subject pursuant to the provisions of the Administrative Procedure Act relating to contested cases. Upon receipt of an appeal by an individual, the Commissioner of the Minnesota Department of Administration ("Commissioner") shall, before issuing the order and notice of a contested case hearing required by Minnesota Statutes, chapter 14, try to resolve the dispute through education, conference, conciliation, or persuasion. If the parties consent, the Commissioner may refer the matter to mediation. Following these efforts, the Commissioner shall dismiss the appeal or issue the order and notice of hearing.

I. Data on individuals that have been successfully challenged by an individual must be completed, corrected, or destroyed by a government entity without regard to the requirements of Minnesota Statutes, section 138.17.

J. After completing, correcting, or destroying successfully challenged data, the school district may retain a copy of the Commissioner's order issued under Minnesota Statutes, chapter 14 or, if no order were issued, a summary of the dispute between the parties that does not contain any particulars of the successfully challenged data.

## VII. REQUESTS FOR DATA BY AN INDIVIDUAL SUBJECT OF THE DATA

A. All requests for individual subject data must be made in writing directed to the responsible authority.

B. A request for individual subject data must include the following information:

1. Statement that one is making a request as a data subject for data about the individual or about a student for whom the individual is the parent or guardian;

2. Date the request is made;

3. A clear description of the data requested;

4. Proof that the individual is the data subject or the data subject's parent or guardian;

5. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and

6. Method to contact the requestor (such as phone number, address, or email address).

C. The identity of the requestor of private data is private.

D. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.

E. Policy 515 (Protection and Privacy of Pupil Records) addresses requests of students or their parents for educational records and data.

## VIII. COSTS

A. Public Data

1. The school district will charge for copies provided as follows:

   a. One hundred (100) or fewer pages of black and white, letter or legal sized paper copies will be charged at twenty-five (25) cents for a one-sided copy or fifty (50) cents for a two-sided copy.

   b. More than one hundred (100) pages or copies on other materials are charged based upon the actual cost of searching for and retrieving the data and making the copies or electronically sending the data, unless the cost is specifically set by statute or rule.

      (1) The actual cost of making copies includes employee time, the cost of the materials onto which the data is copied (paper, CD, DVD, etc.), and mailing costs (if any).

      (2) Also, if the school district does not have the capacity to make the copies, e.g., photographs, the actual cost paid by the school district to an outside vendor will be charged.

2. All charges must be paid for **in cash or by check** in advance of receiving the copies.

B. Summary Data

1. Any costs incurred in the preparation of summary data shall be paid by the requestor prior to preparing or supplying the summary data.

2. The school district may assess costs associated with the preparation of summary data as follows:

   a. The cost of materials, including paper, the cost of the labor required to prepare the copies, any schedule of standard copying charges established by the school district, any special costs necessary to produce such copies from a machine-based record-keeping system, including computers and microfilm systems;

   b. The school district may consider the reasonable value of the summary data prepared and, where appropriate, reduce the costs assessed to the requestor.

C. Data Belonging to an Individual Subject

1. The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies.

   The responsible authority shall not charge the data subject any fee in those instances where the data subject only desires to view private data.

The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies. Based on the factors set forth in Minnesota Rule, 1205.0300, subpart 4, the school district determines that a reasonable fee would be the charges set forth in section VIII.A of this policy that apply to requests for data by the public.

2. The school district may not charge a fee to search for or to retrieve educational records of a child with a disability by the child's parent or guardian or by the child upon the child reaching the age of majority.

IX. Safe at Home Participants and Data Privacy

Prohibition of Discrimination

The school district must not, on the basis of an individual's status as an Address Confidentiality Program participant where a reasonable person, considering all the circumstances, would conclude that the refusal, different terms or requirements, or other action was motivated by the individual's status as a program participant rather than by legitimate, nondiscriminatory business purpose, safety or operational concern, or a requirement of federal or state law:

A. refuse to provide education services to an individual;

B. Provide services to an individual on different terms or with different requirements than an individual who is not a program participant; or

C. otherwise discriminate against an individual.

## X. Annual Review and Posting

A. The responsible authority shall prepare a written data access policy and a written policy for the rights of data subjects (including specific procedures the school district uses for access by the data subject to public or private data on individuals). The responsible authority shall update the policies no later than August 1 of each year, and at any other time as necessary to reflect changes in personnel, procedures, or other circumstances that impact the public's ability to access data.

B. Copies of the policies shall be easily available to the public by distributing free copies to the public or by posting the policies in a conspicuous place within the school district that is easily accessible to the public or by posting them on the school district's website.

**Data Practices Contacts**

**Responsible Authority:**
Superintendent Wayne LePard
120 S Hawthorn St. Royalton, MN 56373
320-584-4250; Wayne.lepard@isd485.org

**Data Practices Compliance Official:**
Mandy Sadlo
120 S Hawthorn St. Royalton, MN 56373
320-584-4249, Mandy.sadlo@isd485.org

**Data Practices Designee(s):**
David Lemm
120 S Hawthorn St. Royalton, MN 56373
320-584-4260, David.lemm@isd485.org

**Legal References:**
Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.01 (Government Data)
Minn. Stat. § 13.02 (Definitions)
Minn. Stat. § 13.025 (Government Entity Obligation)
Minn. Stat. § 13.03 (Access to Government Data)
Minn. Stat. § 13.04 (Rights of Subjects to Data)
Minn. Stat. § 13.05 (Duties of Responsible Authority)
Minn. Stat. § 13.32 (Educational Data)
Minn. Rules Part 1205.0300 (Access to Public Data)
Minn. Rules Part 1205.0400 (Access to Private Data)

**Cross References:**
Royalton School District Policy 406 (Public and Private Personnel Data)
Royalton School District Policy 515 (Protection and Privacy of Pupil Records)

**Resources:**
MN Department of Administration: *Actual Cost*
MN Department of Administration: *Copy Costs*
MN Department of Administration: *Education Data*