

Regular School Board Meeting of ISD 857

Monday, November 14, 2022 6:00 PM

Board & Public in HS Library/Remote viewing via ZOOM, 100 County Road 25 ,
Lewiston, MN 55952

I. Call Meeting to Order

II. Pledge of Allegiance.

III. Quorum Call

**Brummer
Koverman
Maki
Meisch
Meyer
Pringle
Sommer**

IV. Approve the November 14, 2022 Meeting Agenda

V. L-A High School Student Report

VI. Open Forum

Guideline: Three minutes per speaker; 15 minutes maximum. Complaints about personnel or individuals are prohibited. No Board action is taken during the Open Forum. This is the only time during the Board meeting that audience participation is allowed unless scheduled prior.

VII. Resolution Canvassing Returns of Votes of November 8, 2022 Lewiston - Altura School Board Election.

VIII. FY22 Audit Presentation

IX. Accept FY22 Audit As Presented

X. Consent Agenda

**A. Board Meeting Minutes: October 10, 2022 and November 1, 2022
B. Financial Reports a. Board Bills
b. Treasury Report
c. Miscellaneous Payments
d. Wire Payments**

Accept the resignation of Breeanna Much, Food Service employee, effective November 4, 2022.

Accept the resignation of Justin Hanson, teacher, effective October 27, 2022.

Approve hire of Samantha Lombard, teacher, effective October 24, 2022 at BA/Step 1 in accordance with the 2021-2023 Ed MN/Master Agreement.

Approve hire of Track Coaches and Volunteer in accordance with 2021-2023 EdMN/L-A Master Agreement:

Head Girls Coach: Kayli Zezulka
Head Boys Coach: Dick Montgomery
Assistant Coach: Joel Ellinghysen
Assistant Coach: Pat Overing
Junior High Coach: Madison Mundt
Volunteer: Matt Kingsbury

Approve hire of Denise Griffin, Food Service, effective November 7th at the rate of \$13,50/hour.

Approve Resolution of Governing Board Supporting Form A Application to MSHSL Foundation.

Accept Resignation of Howard Luehmann for driving a regular bus route, effective December 2, 2022.

Accept donation of \$400.00 from the Celanese Foundation for the Elementary School through Alex Pasche.

Accept donation of \$100.00 from Kathryn Duane for elementary school supplies.

Accept \$1000.00 donation from Kwik Trip for the Washington, D.C. trip.

XI. Discussion regarding the possible closure of the Altura Intermediate School at the end of the 2022-2023 School Year.

XII. Resolution to Close Lewiston - Altura Intermediate School at the End of the 2022-2023 School Year.

XIII. World's Best Workforce Presentation

XIV. World's Best Workforce Public Comments

- XV. **Policies and Forms on 1st Reading**
- a. **901 Community Education (MSBA Update minor)**
 - b. **902.1 School Forest**
 - c. **903 Visitors to School District Buildings and Sites (MSBA Update Minor)**
 - d. **904 Distribution of Materials on School District Property by Non-school Persons**
 - e. **905 Advertising**

XVI. **PK-6 Principal's Report**

XVII. **L-A High School Principal's Report**

XVIII. **Summary of October 10th, 2022 Closed Session for Superintendent Evaluation**

Closed Session was held on October 12, 2022 for the purposes of discussing Superintendent Gwen Carman's performance evaluation. All Board members had submitted numeric scores and narrative comments in specific areas that were tabulated prior to the Closed Session. Board members present in the Closed Session were Bree Maki, Sarah Sommer, Dave Pringle and Melissa Meisch. The Board's summative evaluation indicated Superintendent Carman's strengths are Relationship with the Board, Management, Leadership, and Relationship with the District. Fiscal Management was identified as an area of potential growth needed. Superintendent Carman will provide the School Board specific professional goals for each area to further strengthen her job performance to meet the vision, mission and goals of the school district.

XIX. **Superintendent's Report**

XX. **Board Committee Reports**

XXI. **Future Meeting Schedule**

November 21, 5:00pm (Teams) - Community Education Advisory Committee

December 5. 5:30pm in HS Library - Work Session with InGensa to Discuss Next Steps to Address Facilities' Needs.

December 12, 6:00pm in HS Library- Truth in Taxation Public Hearing and Regular Board Meeting

December 22, 7:00am (remote)- Policy Review
Committee

January 3, 2023 (Tuesday) 6:00pm 2023
Organizational Meeting in HS Library

XXII. Adjourn

**RESOLUTION CANVASSING RETURNS
OF VOTES OF SCHOOL
DISTRICT GENERAL
ELECTION**

BE IT RESOLVED by the School Board of Independent School District No. 857, as follows:

1. It is hereby found, determined and declared that the general election of the voters of the district held on November 8, 2022, was in all respects duly and legally called and held.

2. As specified in the attached Abstract and Return of Votes Cast, a total of 3211 voters of the district voted at said election on the election of (three) school board members for four year term vacancies on the board caused by expiration of term on the first Monday in January next following the general election as follows:

Sara Daley	<u>910 votes</u>
Daniel Kreidermacher	<u>793 votes</u>
David J. Baer	<u>775 votes</u>
Holly Burt	<u>700 votes</u>
Jeffrey Nelson	<u>642 votes</u>
Maria Baer	<u>572 votes</u>
Write-Ins	<u>74 votes</u>

3. Sara Daley, Daniel Kreidermacher, and David J. Baer having received the highest number of votes, are elected to four year terms beginning the first Monday in January, 2022.

4. The school district clerk is hereby authorized to certify the results of the election to the county auditor of each county in which the school district is located in whole or in part.

(Attach Abstract and Return of Votes Cast)

Abstract of Votes Cast
Independent School District No. 857 (LEWISTON-ALTURA)
State of Minnesota
at the State General Election
Held Tuesday, November 8, 2022

Compiled from the Official Returns.

Summary of Totals
Independent School District No. 857 (LEWISTON-ALTURA)
Tuesday, November 8, 2022 State General Election

Number of persons registered as of 7 a.m.	4295
Number of persons registered on Election Day	191
Number of accepted regular, military, and overseas absentee ballots and mail ballots	338
Number of federal office only absentee ballots	0
Number of presidential absentee ballots	0
Total number of persons voting	3211

Summary of Totals
Independent School District No. 857 (LEWISTON-ALTURA)
Tuesday, November 8, 2022 State General Election

KEY TO PARTY ABBREVIATIONS

NP - Nonpartisan

School Board Member (ISD #857) (Elect 3)

NP
Maria Baer
572

NP
Jeffrey Nelson
642

NP
Holly Burt
700

NP
David J. Baer
775

NP
Daniel Kreidermacher
793

NP
Sara Daley
910

WI
WRITE-IN
74

Detail of Election Results
 Independent School District No. 857 (LEWISTON-ALTURA)
 Tuesday, November 8, 2022 State General Election

Precinct	Persons Registered as of 7 A.M.	Persons Registered on Election Day	Total Number of Persons Voting
85 0005 : ALTURA	241	15	181
85 0025 : ELBA TWP	228	7	185
85 0030 : FREMONT TWP	207	7	169
85 0045 : HART TWP	191	3	137
85 0050 : HILLSDALE TWP	380	20	245
85 0060 : LEWISTON	856	52	625
85 0075 : MOUNT VERNON TWP	162	6	133
85 0085 : NORTON TWP	359	4	272
85 0105 : ROLLINGSTONE TWP	476	20	346
85 0115 : ST CHARLES TWP	337	12	226
85 0135 : UTICA TWP	361	17	287
85 0140 : WARREN TWP	369	22	309
85 0145 : WHITEWATER TWP	128	6	96
Independent School District No. 857 (LEWISTON-ALTURA) Total:	4295	191	3211

Detail of Election Results
 Independent School District No. 857 (LEWISTON-ALTURA)
 Tuesday, November 8, 2022 State General Election

Office Title: School Board Member (ISD #857) (Elect 3)

Precinct	NP	NP	NP	NP	NP
	Maria Baer	Jeffrey Nelson	Holly Burt	David J. Baer	Daniel Kreidermacher
85 0005 : ALTURA	53	60	65	79	96
85 0025 : ELBA TWP	15	7	8	16	5
85 0030 : FREMONT TWP	48	32	45	69	33
85 0045 : HART TWP	9	14	20	12	16
85 0050 : HILLSDALE TWP	21	22	19	28	26
85 0060 : LEWISTON	216	272	258	249	257
85 0075 : MOUNT VERNON TWP	16	23	26	18	34
85 0085 : NORTON TWP	63	74	79	89	136
85 0105 : ROLLINGSTONE TWP	0	0	1	0	1
85 0115 : ST CHARLES TWP	5	2	1	4	0
85 0135 : UTICA TWP	70	82	103	122	113
85 0140 : WARREN TWP	55	54	73	88	74
85 0145 : WHITEWATER TWP	1	0	2	1	2
Total:	572	642	700	775	793

Precinct	NP	WI
	Sara Daley	WRITE-IN
85 0005 : ALTURA	104	4
85 0025 : ELBA TWP	7	0
85 0030 : FREMONT TWP	54	11
85 0045 : HART TWP	22	1
85 0050 : HILLSDALE TWP	29	4
85 0060 : LEWISTON	312	33
85 0075 : MOUNT VERNON TWP	42	0
85 0085 : NORTON TWP	103	6

Detail of Election Results
Independent School District No. 857 (LEWISTON-ALTURA)
Tuesday, November 8, 2022 State General Election

Office Title: School Board Member (ISD #857) (Elect 3)

Precinct	NP Sara Daley	WI WRITE-IN
85 0105 : ROLLINGSTONE TWP	1	0
85 0115 : ST CHARLES TWP	1	2
85 0135 : UTICA TWP	148	13
85 0140 : WARREN TWP	85	0
85 0145 : WHITEWATER TWP	2	0
Total:	910	74

We, the school board members of Independent School District No. 857 (LEWISTON-ALTURA), certify that we have canvassed the returns of the State General Election held on Tuesday, November 8, 2022 and have herein specified the names of any candidates receiving votes and the number of votes received by each candidate, and have herein specified the number of votes for and against any ballot questions voted on in this election.

As appears by the returns of the election precincts voting in this election, duly returned to, filed, opened, and canvassed, and now remaining on file in the office of the clerk of Independent School District No. 857 (LEWISTON-ALTURA).

Witness our official signature at _____ in _____ County this _____ day of _____, 2022.

School Board Member

School Board Member

School Board Member

School Board Member

School Board Member

School Board Member

School Board Member

State of Minnesota
Independent School District No. 857 (LEWISTON-ALTURA)

I, _____, Clerk of the Independent School District No. 857 (LEWISTON-ALTURA) do hereby certify the within and foregoing _____ pages to be a full and correct copy of the original abstract and return of the votes cast in the Independent School District No. 857 (LEWISTON-ALTURA) State General Election held on Tuesday, November 8, 2022.

Witness my hand and official seal of office this _____ day of _____, 2022.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857**

EXECUTIVE AUDIT SUMMARY (EAS)

JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAcconnect.com



CliftonLarsonAllen LLP
CLAconnect.com

Board of Education
Independent School District No. 857
Lewiston, Minnesota

This Executive Audit Summary and Management Report presents information which we believe is important to you as members of the school board. We encourage you to review the sections of this report, the audited financial statements, and the auditors' reports.

We would be pleased to furnish additional information with respect to these suggestions and discuss this memorandum with you at your convenience. We wish to express our appreciation to the District for the courtesies, cooperation, and assistance extended to us during the course of our work.

CliftonLarsonAllen LLP

A handwritten signature in black ink, appearing to read 'Craig Popenhagen'.

Craig Popenhagen, CPA
Principal

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
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JUNE 30, 2022**

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**EXECUTIVE AUDIT SUMMARY (EAS) FOR
LEWISTON-ALTURA PUBLIC SCHOOLS
YEAR ENDED JUNE 30, 2022**

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the District's financial records for the year ended June 30, 2022.

Audit Opinion

The financial statements are fairly stated. We issued what is known as a "clean" audit report.

Internal Control Over Financial Reporting

One deficiency in internal control over financial reporting was reported. It is related to oversight of the financial reporting process. This deficiency is considered to be a material weakness.

Compliance and Other Matters (Yellow Book)

No compliance issues were reported in our review of laws, regulations, contracts, and grants that could have significant financial implications to the District.

Federal Program Compliance

One deficiency in internal controls over compliance was reported regarding suspension and debarment. This deficiency was considered to be a significant deficiency.

Minnesota Legal Compliance

No findings in Minnesota Legal Compliance were reported.

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FORMAL REQUIRED COMMUNICATIONS

Board of Education
Independent School District No. 857
Lewiston, Minnesota

We have audited the financial statements of the governmental activities and each major fund of Independent School District No. 857 (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated November 10, 2022. We have previously communicated to you information, about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated May 31, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2022.

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

Accounting estimates

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

- Due from Minnesota Department of Education
- Due from Federal through the Minnesota Department of Education
- Estimated useful lives of depreciable capital assets

- Net pension liability
- Compensated absences payable
- Other postemployment benefits liability

Management's estimate of the due from Minnesota Department of Education is based on amounts anticipated to be received from the state for various aid entitlements for fiscal 2021-2022. The most significant of these is the aid portion of general education revenue. General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the District. Student attendance is accumulated in a statewide database, Minnesota Automated Reporting Student System (MARSS). Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for fiscal year 2021-2022 is not finalized until well into the next fiscal year. Management expects any differences between estimated and actual data will be insignificant.

Management's estimate of due from Federal through the Minnesota Department of Education is based on amounts anticipated to be received through the state for various federal aid entitlements for fiscal 2021-2022. Many federal entitlements require that supporting financial reporting information be provided both in the Uniform Financial Accounting and Reporting Standards (UFARS) accounting system and also the State Educational Record View and Submission (SERVS) reporting system. To the extent that these two separate systems are not in agreement and reported in a timely manner, the estimated aid entitlement may be adversely affected. Management expects any differences between estimated and actual data will be insignificant.

Management's estimate of useful lives for depreciable capital assets is based on guidance recommended by the Minnesota Department of Education and other sources. The useful life of a depreciable capital asset determines the amount of depreciation that will be recorded in any given reporting period as well as the amount of accumulated depreciation that is reported at the end of a reporting period.

Management's estimate of the net pension liability is based on an actuarially determined calculation of the District's proportionate share of the net pension liability of cost-sharing multiple-employer pension plans sponsored by the Teachers Retirement Association and the Public Employees Retirement Association of Minnesota, in which the District participates.

Management's estimate of compensated absences payable is based on certain assumptions made by the District as required by GASB No. 16. A liability has been recorded in the long-term liabilities for accumulated vacation leave and for accumulated sick leave convertible to early retirement pay for which it is probable that the employees will be compensated. The "vesting method" used by the District to calculate this liability is based on assumptions involving the probability of the employees becoming eligible to receive the benefits (vesting), and the potential use of the accumulated vacation leave and accumulated sick leave prior to termination.

Management's estimate of other postemployment benefits payable is based on an actuarially determined calculation, less actual payments incurred on behalf of retirees and an actuarially determined estimate of implicit rate subsidy, which is the estimated cost of premiums due to inclusion of retirees in the same plan as the District's active employees.

We reviewed and tested management's procedures and underlying supporting documentation in the areas discussed above and evaluated the key factors and assumptions used to develop the estimates noted above in determining that they are reasonable in relation to the financial statements taken as a whole. We concluded that the accounting estimates and management judgments appeared to consider all significant factors and resulted in appropriate accounting recognition.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated November 10, 2022.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the Schedule of Expenditures of Federal Awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated November 10, 2022.

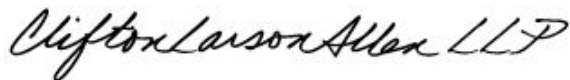
With respect to the Uniform Financial Accounting and Reporting Standards Compliance Table accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated November 10, 2022.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the listing of the Board of Education and administration. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. 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. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the information and use of the Board of Education and management of the District, and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Rochester, Minnesota
November 10, 2022

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APPENDIX A

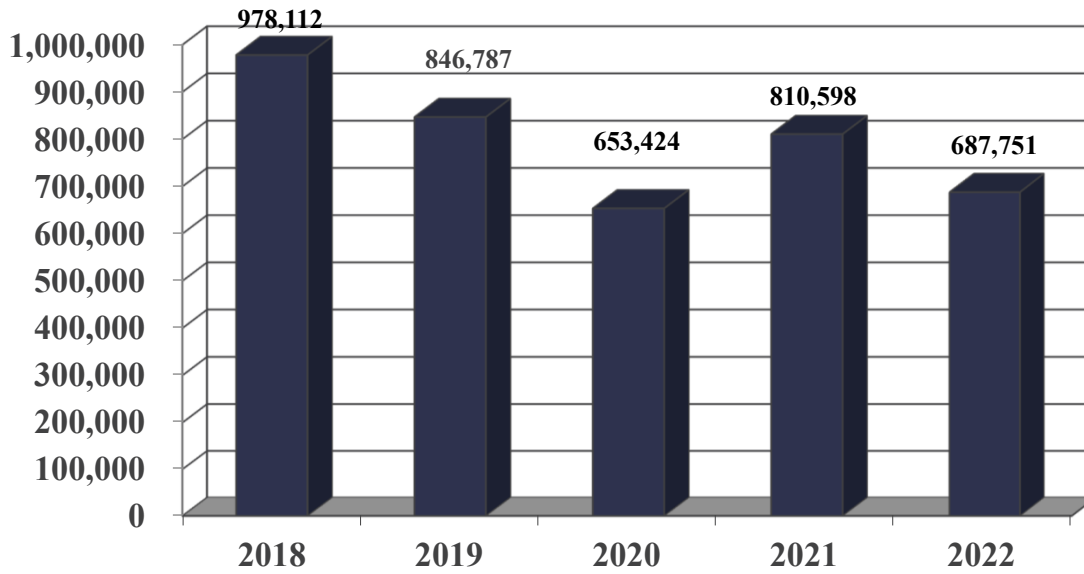
FINANCIAL TRENDS OF YOUR DISTRICT

The following graphs reflect financial trends of Lewiston-Altura Public Schools. Information related to fund balances on were obtained from prior and current year audit reports.

The graphs that show expenditures per student served compared to the four most recent years, state averages and the averages for comparable size school districts (students served of 500-999). Prior year expenditure data and statewide averages were obtained from the Minnesota Department of Education. Current year expenditures were obtained from the current years audit report.

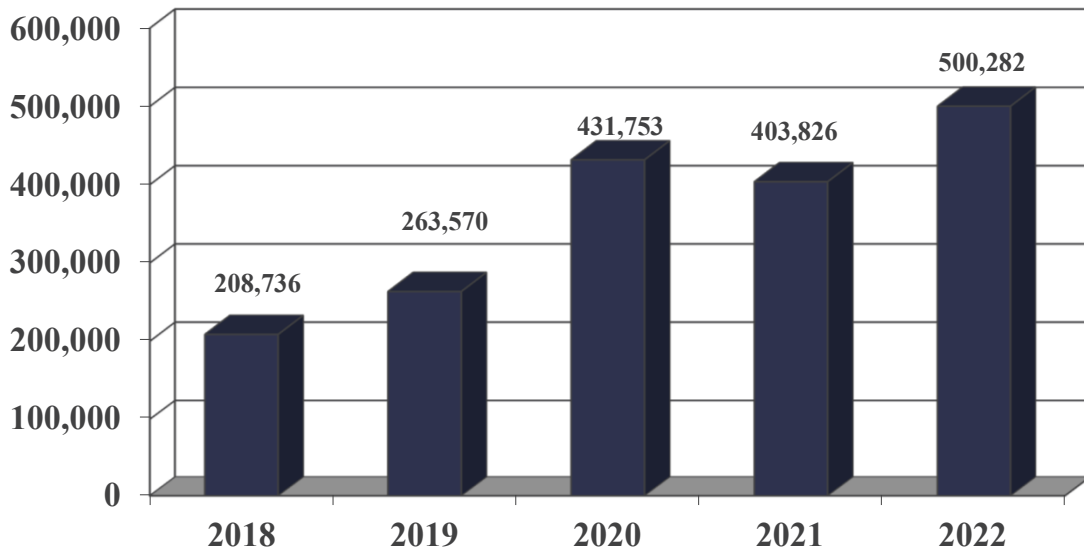
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ISD NO. 857 LEWISTON - ALTURA
General Fund
Unrestricted Balance



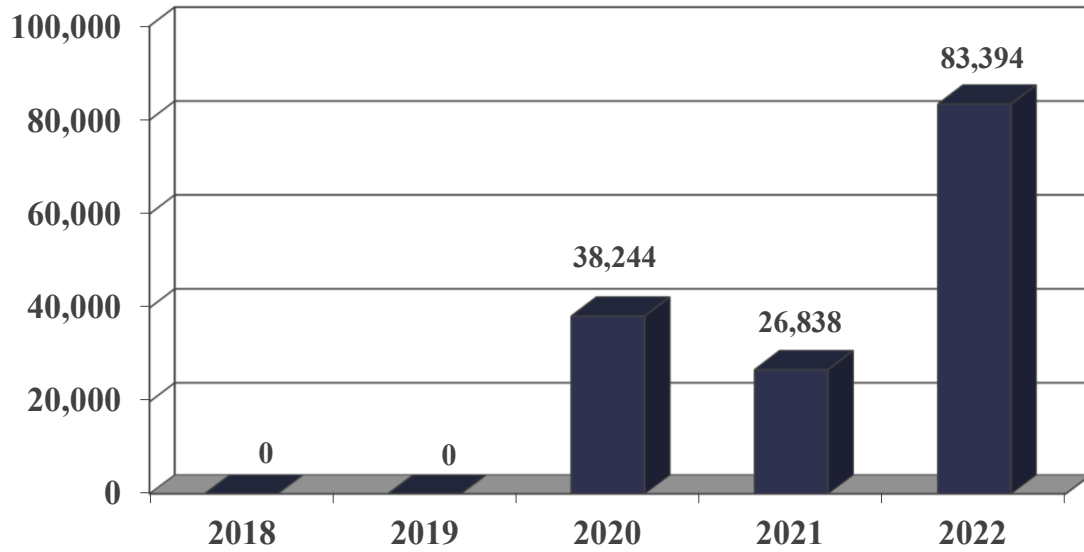
Create Opportunities

ISD NO. 857 LEWISTON - ALTURA
General Fund
Restricted/Reserved Balance (Excluding Capital Related)



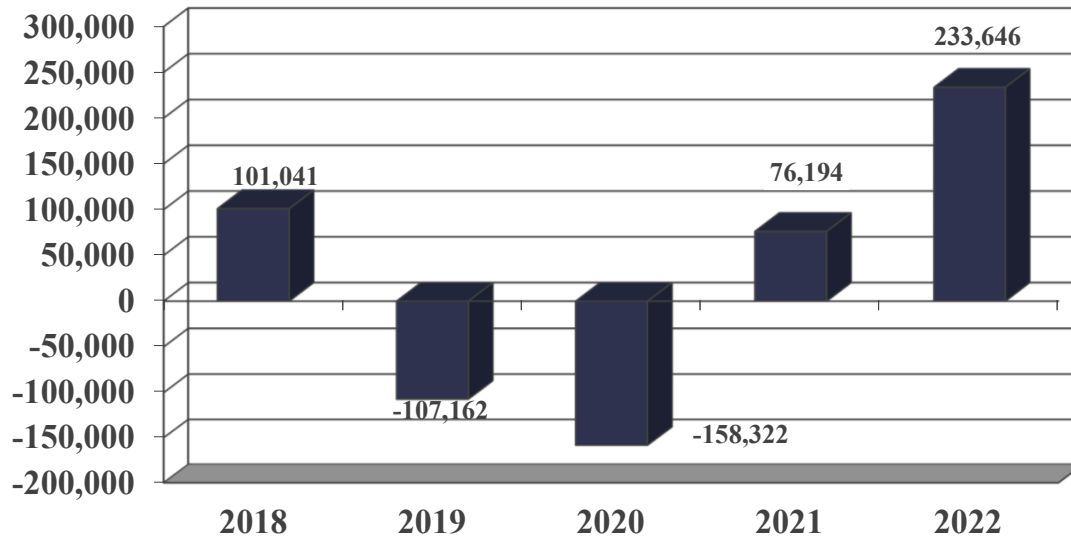
Create Opportunities

ISD NO. 857 LEWISTON - ALTURA
General Fund
Operating Capital Fund Balance



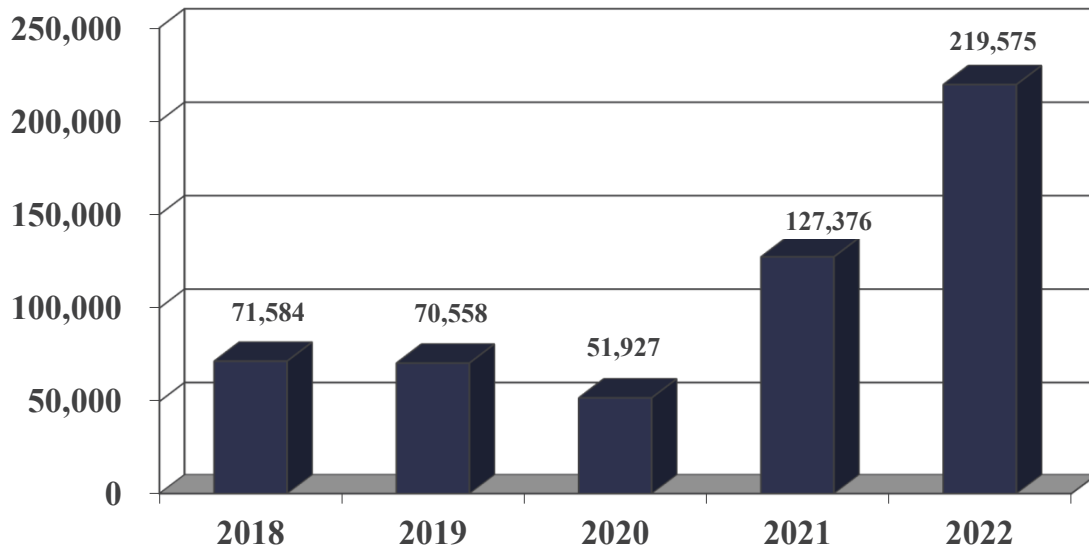
Create Opportunities

ISD NO. 857 LEWISTON - ALTURA
General Fund
Long Term Facilities Maintenance Fund Balance



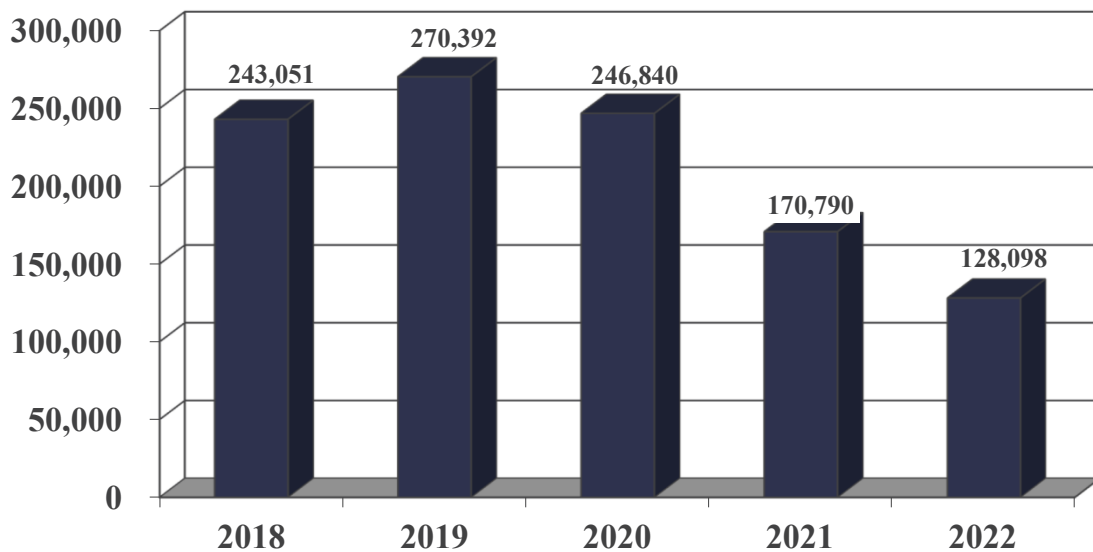
Create Opportunities

ISD NO. 857 LEWISTON - ALTURA
Food Service Fund Balance



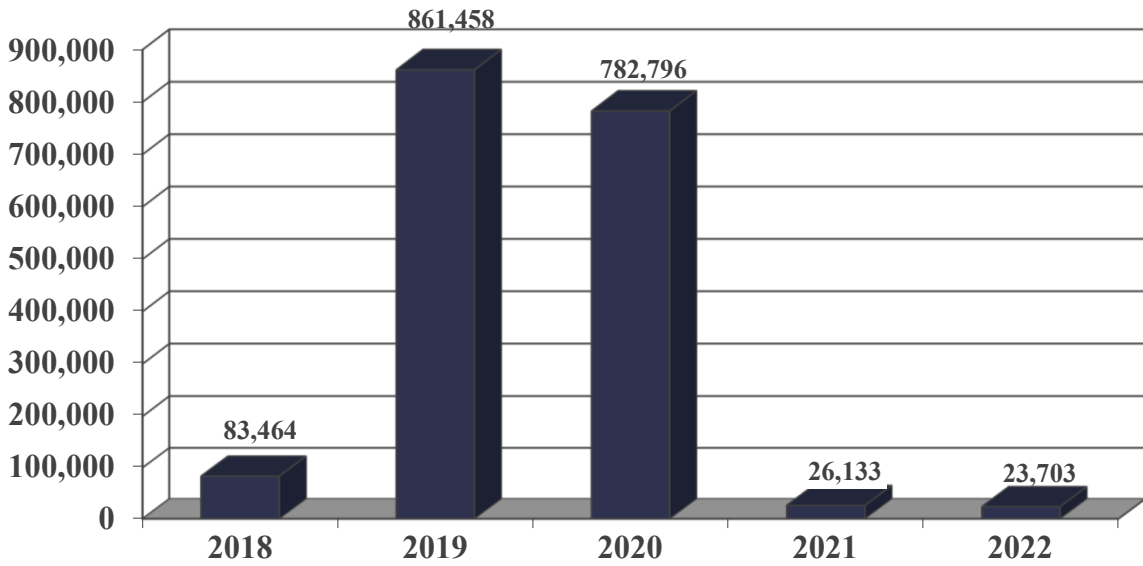
Create Opportunities

ISD NO. 857 LEWISTON - ALTURA
Community Service Fund Balance



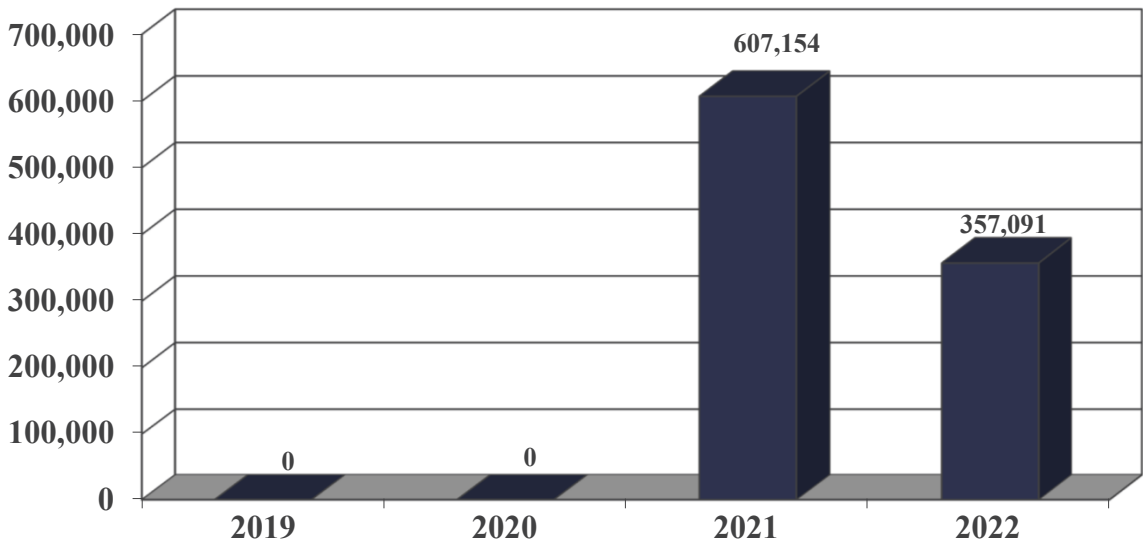
Create Opportunities

ISD NO. 857 LEWISTON - ALTURA
Debt Service Fund Balance



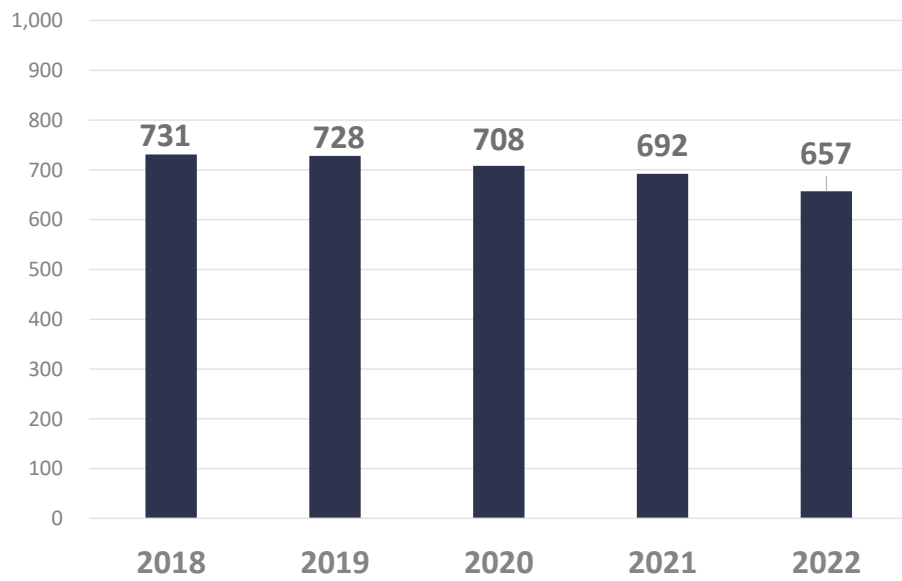
Create Opportunities

ISD NO. 857 LEWISTON - ALTURA
Capital Projects Fund Balance



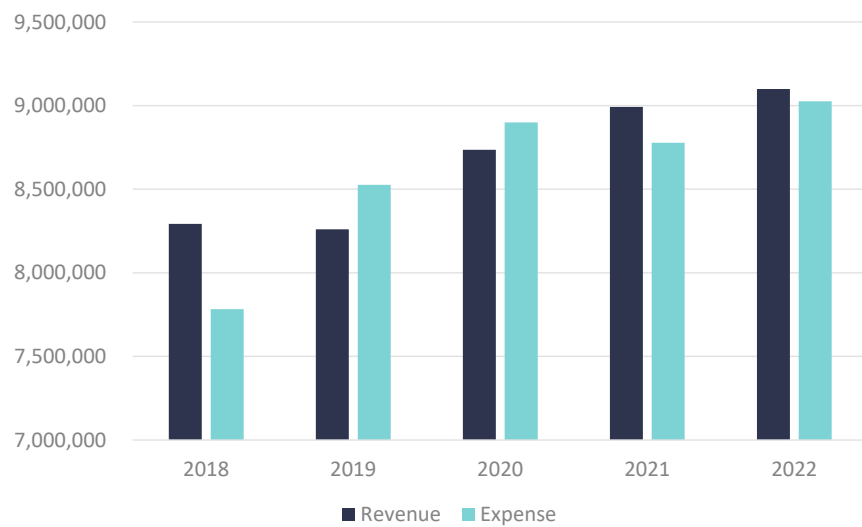
Create Opportunities

ISD NO. 857 Lewiston - Altura
 District Enrollment ADM's (5 Year Trend)



Create Opportunities

ISD NO. 857 Lewiston - Altura
 General Fund Revenues Vs Expenditures 5 Year Trend



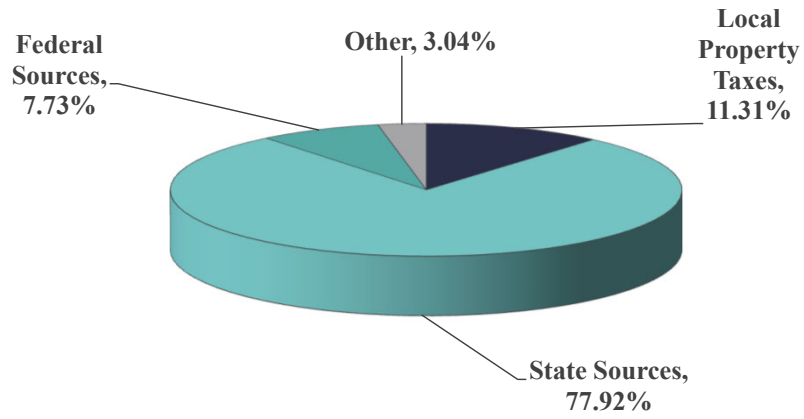
■ Revenue ■ Expense



Create Opportunities

ISD NO. 857 LEWISTON - ALTURA
General Fund Revenue

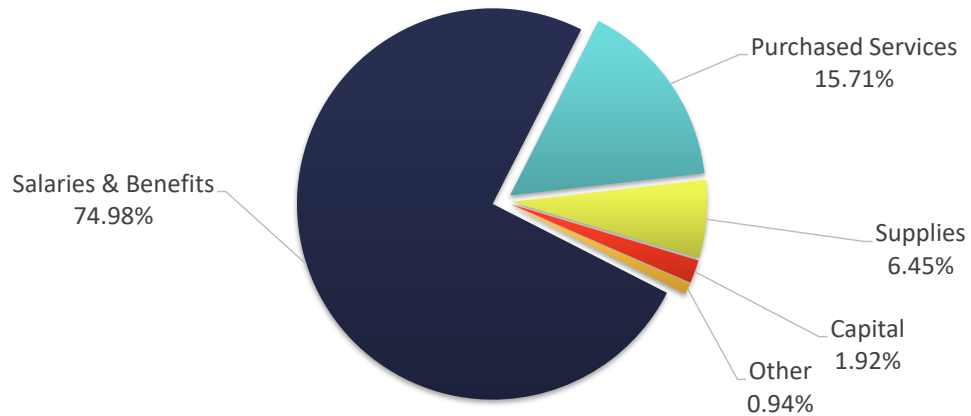
\$9,099,312



Create Opportunities

ISD NO. 857 LEWISTON - ALTURA
General Fund Expenditures by Object

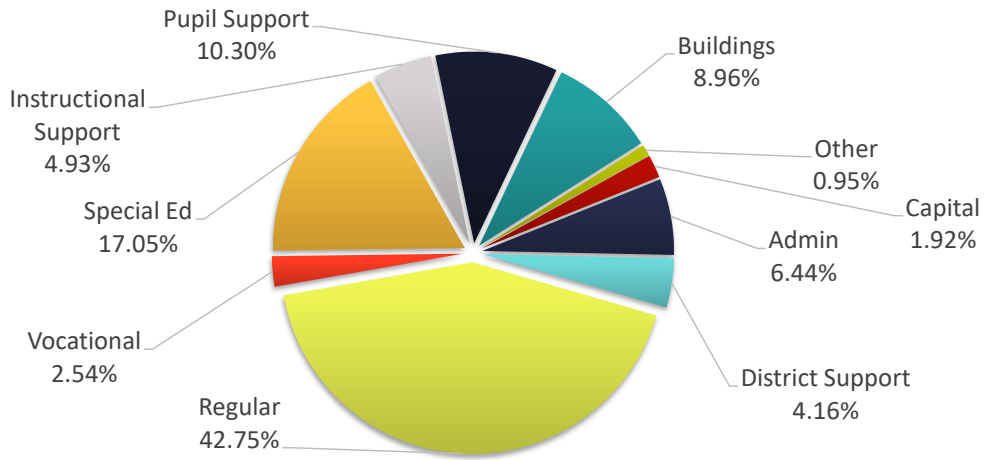
\$9,062,177



Create Opportunities

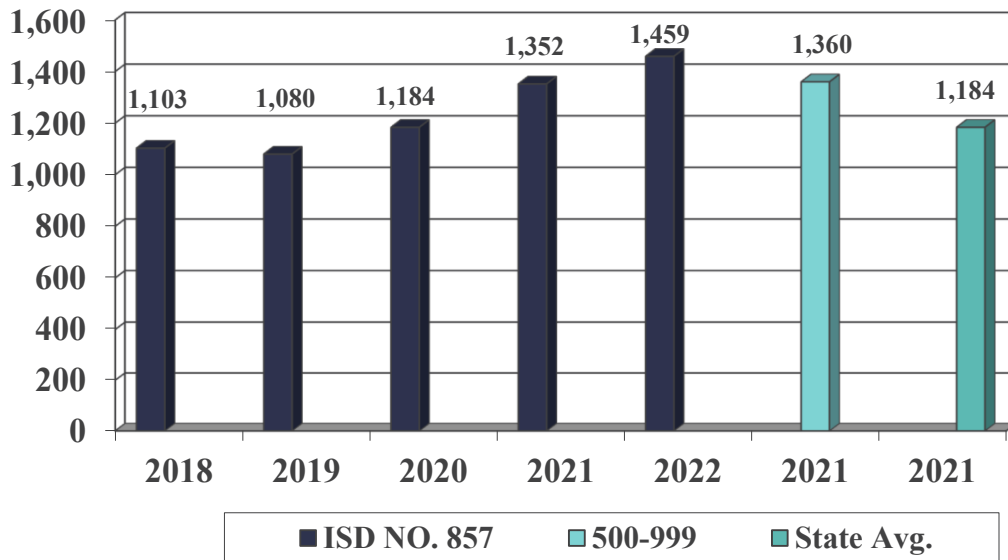
ISD NO. 857 LEWISTON - ALTURA
General Fund Expenditures by Program

\$9,062,177



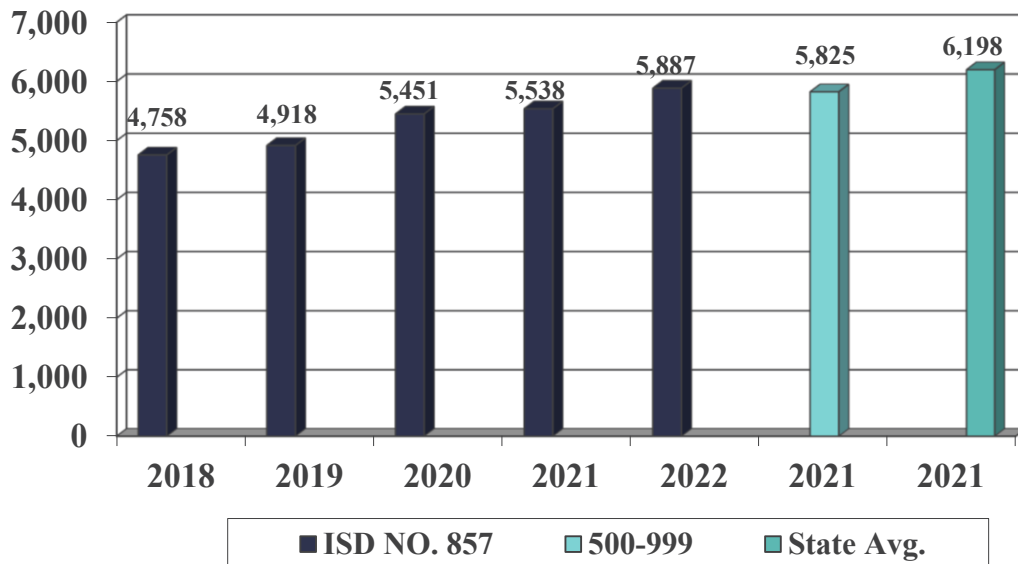
Create Opportunities

ISD NO. 857 LEWISTON - ALTURA
District & School Administration & Support Services



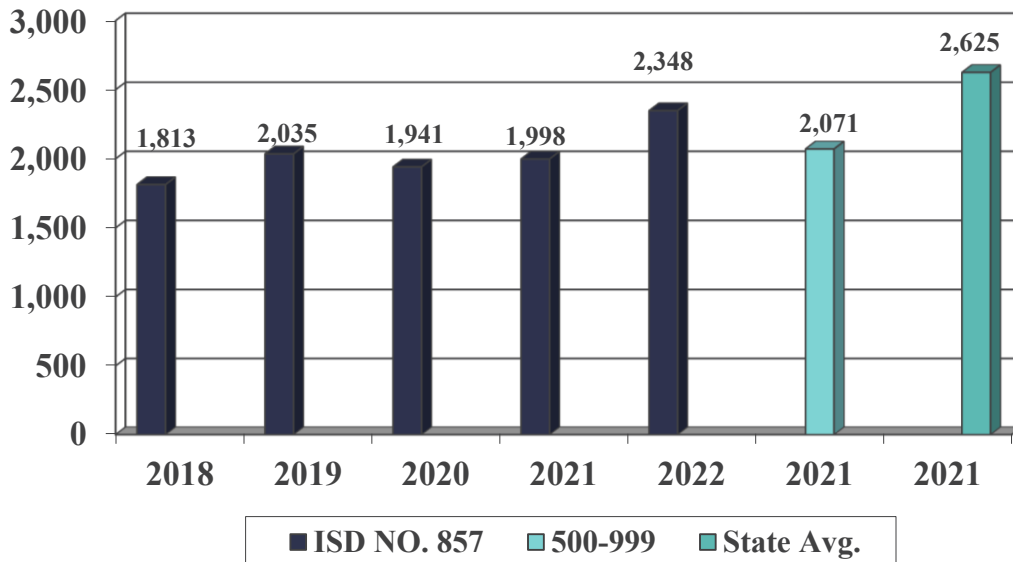
Create Opportunities

ISD NO. 857 LEWISTON - ALTURA
Regular Instruction



Create Opportunities

ISD NO. 857 LEWISTON - ALTURA
Special Education Instruction



Create Opportunities

APPENDIX B

ACCOUNTING UPDATE

GASB Statement No. 91 – Conduit Debt Obligations

The primary objective of GASB Statement No. 91 is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. Initially effective for reporting periods beginning after December 15, 2020 but postponed to reporting periods beginning after December 15, 2021.

GASB Statement No. 92 – Omnibus 2020

The primary objectives of this statement are to enhance comparability and consistency by addressing practice issues that have been identified during implementation and application of certain GASB statements.

This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
- The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements

- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments

GASB Statement No. 96 – Subscription-Based Information Technology Arrangements

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party’s (a SBITA vendor’s) information technology (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. Effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

GASB Statement No. 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans

This statement clarifies how the absence of a governing board should be considered in determining whether a primary government is financially accountable for purposes of evaluating potential component units. It also modifies the applicability of certain component unit criteria as they relate to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans. The statement also establishes accounting and financial reporting requirements for Section 457 plans that meet the definition of a pension plan and for benefits provided through those plans and modifies the investment valuation requirements for all Section 457 plans. The requirements related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. Requirements relating to the applicability of certain component unit criteria as they relate to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans are effective immediately.

GASB Statement No. 98 – The Annual Comprehensive Financial Report

This statement establishes the term *Annual Comprehensive Financial Report* and its acronym *ACFR* to replace the *Comprehensive Annual Financial Report* and its acronym *CAFR*.

GASB Statement No. 99 – Omnibus

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

This Statement addresses a variety of topics and includes specific provisions about the following:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument

- Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives
- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset
- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP)
- Disclosures related to nonmonetary transactions
- Pledges of future revenues when resources are not received by the pledging government
- Clarification of provisions in Statement No. 34, *Basic Financial Statements— and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements

GASB Statement No. 100 – Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period.

GASB Statement No. 101 – Compensated Absences

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAGlobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
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INDEPENDENT SCHOOL DISTRICT NO. 857
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INTRODUCTORY SECTION

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**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
BOARD OF EDUCATION AND ADMINISTRATION
YEAR ENDED JUNE 30, 2022**

BOARD OF EDUCATION

Term Expires

Tobin Brummer	Chairperson	January 1, 2023
Brein Maki	Vice Chairperson	January 1, 2025
Connie Meyer	Treasurer	January 1, 2023
Melissa Meisch	Clerk	January 1, 2023
David Pringle	Director	January 1, 2025
Jenny K. Koverman	Director	January 1, 2025
Sarah Sommer	Director	January 1, 2025

* * * * *

ADMINISTRATION

Gwen Carman	Superintendent
Dr. Cory Hanson	High School Principal
Dave Riebel	Elementary Principal
Sheala Hall	Business Manager

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Board of Education
Independent School District No. 857
Lewiston, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Lewiston-Altura Public Schools Independent School District No. 857, as of and for the year ended June 30, 2022, 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 and each major fund of the District, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' 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 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the Schedule of Changes in the District's Total OPEB Liability and Related Ratios, the Schedule of the District's Proportionate Share of the Net Pension Liability and the Schedule of District Pension Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Uniform Financial Accounting and Reporting Standards Compliance Table and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Uniform Financial Accounting and Reporting Standards Compliance Table and schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

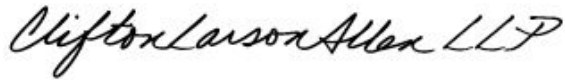
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Board of Education and administration but does not include the basic financial statements and our auditors' 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 November 10, 2022, 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.



CliftonLarsonAllen LLP

Rochester, Minnesota
November 10, 2022

REQUIRED SUPPLEMENTARY INFORMATION

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**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

This section of Lewiston-Altura Public Schools – Independent School District No. 857's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2022. Please read it in conjunction with the District's financial statements, which immediately follows this section.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2021-2022 fiscal year include the following:

- Overall General Fund revenues were \$9,099,312 with \$9,062,177 of expenditures.
- The General Fund fund balance increased \$217,959 from the prior year with revenues increasing 1% and expenditures increasing by 3.2%. The increased General Fund Balance is primarily due to a \$157,452 increase in the restricted LTFM fund balance. The Unassigned Fund Balance decreased by 15.2% or \$122,847 to \$687,751.
- The district's business office experienced significant personnel transitions starting in February 2022. The Finance Assistant left initially, followed by the Business Manager in April. The former Business Manager continued to do payroll remotely through May, as well as provide some training and consultation. The district's current Business Manager started April 1, 2022. The current Finance Assistant worked part time hours starting in June and started full time hours in early August. In the interim, the district contracted with Region V, Bergankdv and a former business manager to assist with accounts payable, accounts receivable, payroll, federal grant budgeting and reimbursements and training of the new staff members. The superintendent has also been more involved with financial processes and reporting to support the staff and district during these transitions.
- A significant amount of revenues and expenditures were recorded in FY22 that were specific to funding received as a result of the COVID-19 pandemic.
- Football stadium lights were replaced as the result of a rain/wind weather event in October 2021. The replacement lights were paid for from Fund 06 Construction which has a balance as a result of carryover funds from the 2017 IAQ project.
- A major wind storm occurred during the early morning of April 12, 2022. This resulted in significant damage to the track/field area including bleachers, track and field equipment, fencing, the track itself, metal roofs over dugouts, roof top cooling units. These repairs and equipment replacements were entirely covered by insurance minus a \$5,000 deductible.
- In order to comply with GASB regulations regarding Student Activity Accounts, the Student Activity Accounts were transitioned to district funds from a local bank savings account, which was subsequently closed.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- The first of the two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the district-wide statements.
- The *governmental funds statements* tell how basic services such as regular and special education were financed in the *short term* as well as what remains for future spending.

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

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, deferred outflows of resources, liabilities, and deferred inflows of resources. 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 it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District one needs to consider additional non-financial 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 – Most of the District's basic services are included here, such as regular and special education, transportation, administration, food services, and community education. Property taxes and state aids finance most of these activities.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements

The fund financial statements provide more detailed information about the District's *funds* – focusing on its most significant or “major” funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on 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 (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The District's basic services are included in governmental funds, which generally focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps to determine whether there are more or fewer financial resources that can be spent in 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, we provide additional information at the bottom of the governmental funds statements that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's *combined* net position was (\$2,314,783) on June 30, 2022.

**Table A-1
The District's Net Position**

	Governmental Activities as of June 30,		Percentage Change
	2022	2021	
Current and Other Assets	\$ 4,885,197	\$ 4,577,462	6.72 %
Capital and Noncurrent Assets	8,167,491	8,511,488	(4.04)
Total Assets	<u>13,052,688</u>	<u>13,088,950</u>	(0.28)
Deferred Outflows of Resources	2,474,088	2,610,618	(5.23)
Current Liabilities	1,679,421	1,425,251	17.83
Long-Term Liabilities	8,420,690	11,089,488	(24.07)
Total Liabilities	<u>10,100,111</u>	<u>12,514,739</u>	(19.29)
Deferred Inflows of Resources	<u>7,741,448</u>	<u>6,049,939</u>	27.96
Net Position:			
Net Investment in Capital Assets	3,741,600	3,709,035	0.88
Restricted	1,522,491	1,412,566	7.78
Unrestricted	(7,578,874)	(7,986,711)	(5.11)
Total Net Position	<u>\$ (2,314,783)</u>	<u>\$ (2,865,110)</u>	(19.21)

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Position

The District's total 2021-2022 revenues were \$10,883,328 for the year ended June 30, 2022. Property taxes and state formula aid accounted for 62% of total revenue for the year (see Figure A-1).

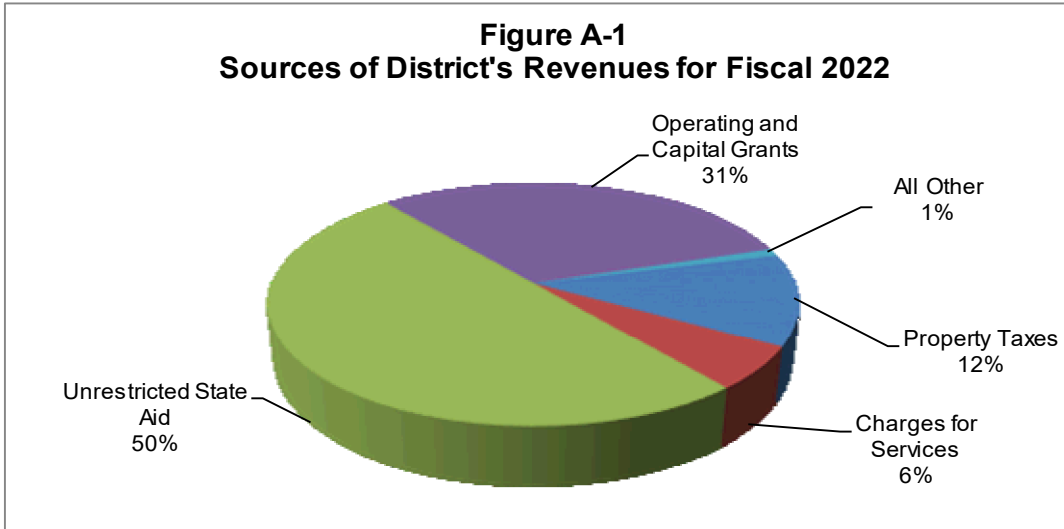
**Table A-2
Change in Net Position**

	Governmental Activities for the Fiscal Year Ended June 30,		Total % Change
	2022	2021	
Revenues			
<u>Program Revenues</u>			
Charges for Services	\$ 626,038	\$ 430,197	45.52 %
Operating Grants and Contributions	3,292,759	3,049,571	7.97
Capital Grants and Contributions	103,995	116,089	(10.42)
<u>General Revenues</u>			
Property Taxes	1,322,619	1,305,933	1.28
Unrestricted State Aid	5,432,243	5,542,670	(1.99)
Investment Earnings	(20,037)	2,566	(880.87)
Other	125,711	24,036	423.01
Total Revenues	<u>10,883,328</u>	<u>10,471,062</u>	3.94
Expenses			
Administration	541,660	601,180	(9.90)
District Support Services	359,372	355,522	1.08
Regular Instruction	3,831,303	4,612,176	(16.93)
Vocational Education Instruction	225,092	244,301	(7.86)
Special Education Instruction	1,461,125	1,442,114	1.32
Instructional Support Services	455,993	585,297	(22.09)
Pupil Support Services	946,475	854,832	10.72
Sites and Buildings	1,225,398	955,838	28.20
Fiscal and Other Fixed Cost Programs	86,225	69,834	23.47
Food Service	632,571	500,418	26.41
Community Service	462,104	413,354	11.79
Interest and Fiscal Charges on Long-Term Liabilities	105,683	119,388	(11.48)
Total Expenses	<u>10,333,001</u>	<u>10,754,254</u>	(3.92)
Increase (Decrease) in Net Position	550,327	(283,192)	
Net Position - Beginning	(2,865,110)	(2,581,918)	
Net Position - Ending	<u>\$ (2,314,783)</u>	<u>\$ (2,865,110)</u>	

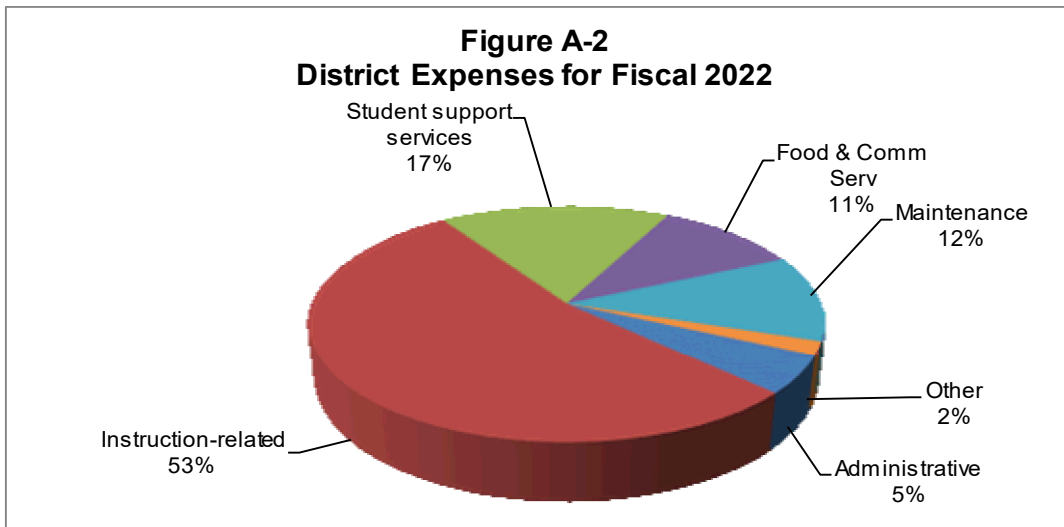
**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Local property taxes accounted for 12% of the total revenue for the year; 50% of the District's revenues were in the form of unrestricted state aid, and 31% were operating and capital grants. The remaining revenue came in the form of charges for services and miscellaneous revenue (7%).



Typically, the District does not include an analysis of all governmental funds in a breakout of expenditures as depicted in Figure A-2. This may distort the latitude available to the District to allocate resources to instruction. All governmental funds include not only funds received for the general operation of the District, which are used for classroom instruction, but also includes resources from the entrepreneurial-type funds of Food Service and Community Education, and from resources for fiscal service transactions. Funding for the general operation of the District is controlled by the state and the District does not have the latitude to allocate money received in Food Service or Community Education or for fiscal services to enhance classroom instruction resources.



**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

**Table A-3
Program Expenses and Net Cost of Services**

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2022	2021		2022	2021	
Administration	\$ 541,660	\$ 601,180	(9.90)%	\$ 541,660	\$ 601,180	(9.90)%
District Support Services	359,372	355,522	1.08	359,372	355,522	1.08
Regular Instruction	3,831,303	4,612,176	(16.93)	1,128,493	3,057,863	(63.10)
Vocational Education Instruction	225,092	244,301	(7.86)	219,380	244,301	(10.20)
Special Education Instruction	1,461,125	1,442,114	1.32	1,459,144	426,096	242.44
Instructional Support Services	455,993	585,297	(22.09)	332,598	392,501	(15.26)
Pupil Support Services	946,475	854,832	10.72	946,475	854,832	10.72
Sites and Buildings	1,225,398	955,838	28.20	1,136,366	922,018	23.25
Fiscal and Other Fixed Cost Programs	86,225	69,834	23.47	86,225	69,834	23.47
Food Service	632,571	500,418	26.41	(91,661)	(48,829)	87.72
Community Service	462,104	413,354	11.79	86,474	163,691	(47.17)
Interest and Fiscal Charges on Long-Term Liabilities	105,683	119,388	(11.48)	105,683	119,388	(11.48)
Total	\$ 10,333,001	\$ 10,754,254	(3.92)	\$ 6,310,209	\$ 7,158,397	(11.85)

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

GENERAL FUND

The General Fund includes the primary operations of the District in providing educational services to students from pre-school to kindergarten through grade 12 including pupil transportation activities and capital outlay projects.

Approximately 83% of General Fund operational revenue is controlled by a complex set of state funding formulas resulting in the local School Board having no meaningful authority to determine the level of resources. This includes special education state aid that is based upon a cost reimbursement model providing approximately 68% of salaries for special education personnel expenditures. This amount is often pro-rated and does not include benefits such as FICA, TRA, or insurance.

ENROLLMENT

Enrollment is a critical factor in determining revenue. Approximately 90% of General Fund revenue is determined by enrollment. The following chart shows that the average daily membership of students has decreased by 35 students in fiscal year 2022 from the prior year.

**Table A-4
Five-Year Enrollment Trend
Average Daily Membership (ADM)**

Grade	2018	2019	2020	2021	2022
Pre - Kdgt. & Kdgt.	45	52	49	41	48
1-3	140	121	119	117	108
4-6	168	161	163	143	122
7-12	378	394	377	391	379
Total K-12 ADM	731	728	708	692	657
ADM Change	(12)	(3)	(20)	(16)	(35)
Percent Change	-1.6%	-0.4%	-2.7%	-2.3%	-5.1%

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

**GENERAL FUND (CONTINUED)
ENROLLMENT (CONTINUED)**

District enrollment has consistently declined for the past few years, particularly at the elementary and intermediate levels. Kindergarten enrollment numbers are significantly fewer than the number of students graduating each spring. Enrollment drops have been happening in the Elementary School initially, and now have made their way through the Intermediate School. In the next few years, these smaller class sizes will be progressing through the High School.

The following schedule presents a summary of General Fund Revenues.

**Table A-5
General Fund Revenues**

	Year Ended		Change	
	June 30, 2022	June 30, 2021	Increase (Decrease)	Percent Change
Local Sources:				
Property Taxes	\$ 1,029,158	\$ 977,090	\$ 52,068	5.3 %
Earnings on Investments	(20,037)	1,617	(21,654)	(1339.1)
Other	296,309	213,119	83,190	39.0
State Sources	7,090,499	7,097,775	(7,276)	(0.1)
Federal Sources	703,383	702,383	1,000	0.1
Total General Fund Revenue	<u>\$ 9,099,312</u>	<u>\$ 8,991,984</u>	<u>\$ 107,328</u>	1.2

Total General Fund Revenue increased by \$107,328 in fiscal year 2022. Basic general education revenue is determined by multiple state formulas that are largely enrollment driven. The revenue consists of a mix of property tax and state aid. The ratio of the local valuation per student to a state determined equalizing number determines what portion of the revenue comes in the form of local levy and what portion comes in the form of state aid. That mix of levy and aid can change each year without affecting total revenue.

The following schedule presents a summary of General Fund Expenditures.

**Table A-6
General Fund Expenditures**

	Year Ended		Amount of Increase (Decrease)	Percent Increase (Decrease)
	June 30, 2022	June 30, 2021		
Salaries	\$ 5,438,689	\$ 5,200,847	\$ 237,842	4.6 %
Employee Benefits	1,356,447	1,299,291	57,156	4.4
Purchased Services	1,423,964	1,151,723	272,241	23.6
Supplies and Materials	584,827	670,534	(85,707)	(12.8)
Capital Expenditures	174,300	344,779	(170,479)	(49.4)
Other Expenditures	83,950	110,456	(26,506)	(24.0)
Total Expenditures	<u>\$ 9,062,177</u>	<u>\$ 8,777,630</u>	<u>\$ 284,547</u>	3.2

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

GENERAL FUND (CONTINUED)

Total General Fund Expenditures increased by \$284,547 from the previous year. The largest increase was in the area of Salaries. State funding per ADM has increased each year but at a much lower rate than the rising costs of wages, transportation and equipment/supplies.

General Fund Budgetary Highlights

Following approval of the budget prior to the beginning of the fiscal year, the District revises the annual operating budget in mid-year. These budget amendments fall into three categories:

- Implementing budgets for specially funded projects which include both federal and state grants as well as local projects for which the amount was not known at the time of budget adoption.
- Legislation passed for which the impact was not known at the time of budget adoption, changes necessitated by collective bargaining agreements, and increases or decreases in appropriations for significant costs.
- Due to the COVID-19 pandemic and Governor's Orders, the District's finances were impacted significantly, requiring increases and decreases in appropriations for a variety of fund areas. In FY22, the district received \$580,561 in pandemic related funding which was reimbursement of expenses via grant applications.

FOOD SERVICE FUND

For the second year in a row, the Food Service Fund saw an increase in fund balance in the amount of \$92,199. The Food Service program was in its second year of providing free meals to all students, without a requirement for qualifying for free meals through an application process. The meal costs were reimbursed through state and federal funds. The program also experienced some higher food prices and inconsistencies in availability of products

COMMUNITY SERVICE FUND

The Community Service Fund experienced a decrease of \$42,692 during the year. The deficit in the Community Education Fund is primarily due to a deficit in the School Readiness program which had a program deficit of \$47,087.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2022, the District had invested \$8.167 million in a broad range of capital assets, including school buildings, athletic facilities, computer, technology, maintenance equipment and additions to the elementary and high school. (Table A-7).

**Table A-7
Capital Assets**

	2022	2021	Percentage Change
Land	\$ 13,089	\$ 13,089	0.0 %
Construction in Progress	10,999	-	100.0
Land Improvements	1,054,641	1,038,756	1.5
Buildings and Improvements	13,403,597	13,395,200	0.1
Equipment	3,378,833	3,107,628	8.7
Less: Accumulated Depreciation	(9,693,668)	(9,043,185)	7.2
Total	<u>\$ 8,167,491</u>	<u>\$ 8,511,488</u>	(4.0)

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2022**

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Long-Term Liabilities

At year-end, the District had \$4,260,000 in general obligation bonds. Compensated absences payable are based on future payments into health care savings plans and post retirement insurance benefits.

**Table A-8
The District's Long-Term Liabilities**

	2022	2021	Percentage Change
General Obligation Bonds	\$ 4,260,000	\$ 4,580,000	(7.0)%
Bond Premiums	165,891	222,453	(25.4)
Compensated Absences Payable	164,826	176,227	(6.5)
Total Long-Term Liabilities	<u>\$ 4,590,717</u>	<u>\$ 4,978,680</u>	(7.8)
Long-Term Liabilities:			
Due Within One Year	\$ 390,962	\$ 376,562	
Due in More Than One Year	4,199,755	4,602,118	
Total	<u>\$ 4,590,717</u>	<u>\$ 4,978,680</u>	

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved excess operating referendum, the District is dependent on the state of Minnesota for its revenue authority. The District has a voter-approved operating referendum in place through Fiscal Year 2026 that provides authority of \$51.92 per adjusted pupil unit.

The most significant factors influencing the financial position of the District are declining enrollment and the significant facility needs for repairs, and modifications to meet the educational and security needs of the 21st Century schools. The School Board is considering closing the Altura Intermediate School which would result in a significant decrease in annual operating expenses but additional expenditure reductions will likely continue to be necessary in future years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Independent School District No. 857, 100 County Road 25, Lewiston, Minnesota 55952.

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BASIC FINANCIAL STATEMENTS

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**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Governmental Activities
ASSETS	
Cash and Investments	\$ 2,936,866
Receivables:	
Property Taxes	721,574
Other Governments	902,027
Other	175,622
Prepaid Items	122,698
Inventory	26,410
Capital Assets:	
Land and Construction in Progress	24,088
Other Capital Assets, Net of Depreciation	8,143,403
Total Assets	13,052,688
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related	2,417,502
Other Postemployment Benefit Related	56,586
Total Deferred Outflows of Resources	2,474,088
LIABILITIES	
Salaries and Payroll Deductions Payable	936,523
Accounts and Contracts Payable	279,417
Accrued Interest Payable	63,260
Due to Other Governmental Units	9,259
Long-Term Liabilities:	
Portion Due Within One Year	390,962
Portion Due in More Than One Year	4,199,755
Net Pension Liability	3,861,877
Other Postemployment Benefit Liability - Due Within One Year	30,605
Other Postemployment Benefit Liability - Due in More Than One Year	328,453
Total Liabilities	10,100,111
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Year	1,296,504
Pension Related	6,382,446
Other Postemployment Benefit Related	62,498
Total Deferred Inflows of Resources	7,741,448
NET POSITION	
Net Investment in Capital Assets	3,741,600
Restricted for:	
Operating Capital Purposes	83,394
State-Mandated Reserves	733,928
Food Service	219,575
Community Service	128,503
Capital Projects	357,091
Unrestricted	(7,578,874)
Total Net Position	\$ (2,314,783)

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

Functions	Expenses	Charges for Services	Program Revenue: Operating Grants and Contributions
Governmental Activities			
Administration	\$ 541,660	\$ -	\$ -
District Support Services	359,372	-	-
Regular Instruction	3,831,303	350,212	2,347,932
Vocational Education Instruction	225,092	-	-
Special Education Instruction	1,461,125	-	1,981
Instructional Support Services	455,993	-	116,702
Pupil Support Services	946,475	-	-
Sites and Buildings	1,225,398	2,108	-
Fiscal and Other Fixed Cost Programs	86,225	-	-
Food Service	632,571	70,465	653,767
Community Service	462,104	203,253	172,377
Interest and Fiscal Charges on Long-Term Liabilities	105,683	-	-
Total School District	<u>\$ 10,333,001</u>	<u>\$ 626,038</u>	<u>\$ 3,292,759</u>

General Revenues

Property Taxes Levied for:
 General Purposes
 Community Service
 Debt Service
State Aid Not Restricted to Specific Purposes
Earnings on Investments
Miscellaneous
Total General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position Total Governmental Activities
\$ -	\$ (541,660)
-	(359,372)
4,666	(1,128,493)
5,712	(219,380)
-	(1,459,144)
6,693	(332,598)
-	(946,475)
86,924	(1,136,366)
-	(86,225)
-	91,661
-	(86,474)
-	(105,683)
<u>\$ 103,995</u>	<u>(6,310,209)</u>

1,030,288
56,077
236,254
5,432,243
(20,037)
125,711
<u>6,860,536</u>
550,327
<u>(2,865,110)</u>
<u>\$ (2,314,783)</u>

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

	Major Funds		
	General	Food Service	Community Service
ASSETS			
Cash and Investments	\$ 2,061,790	\$ 193,181	\$ 179,665
Receivables:			
Current Property Taxes	441,811	-	26,811
Delinquent Property Taxes	5,308	-	405
Due from Other Minnesota School Districts	15,179	-	-
Due from Minnesota Department of Education	547,499	46	7,856
Due from Federal through Minnesota Department of Education	269,878	22,311	-
Due from Other Governmental Units	22,686	-	-
Other Receivables	167,476	-	8,146
Prepaid Items	122,698	-	-
Inventory	-	26,410	-
Total Assets	<u>\$ 3,654,325</u>	<u>\$ 241,948</u>	<u>\$ 222,883</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Salaries and Payroll Deductions Payable	\$ 878,193	\$ 21,657	\$ 36,673
Accounts and Contracts Payable	273,938	716	1,603
Retainages Payable	-	-	-
Due to Other Governmental Units	9,259	-	-
Unearned Revenue	-	-	-
Total Liabilities	<u>1,161,390</u>	<u>22,373</u>	<u>38,276</u>
Deferred Inflows of Resources:			
Property Taxes Levied for Subsequent Year	859,856	-	56,104
Unavailable Revenue - Delinquent Property Taxes	5,308	-	405
Total Deferred Inflows of Resources	<u>865,164</u>	<u>-</u>	<u>56,509</u>
Fund Balances:			
Nonspendable:			
Prepaid Items	122,698	-	-
Inventory	-	26,410	-
Restricted for:			
Student Activities	146,230	-	-
Scholarships	95,731	-	-
Staff Development	136,715	-	-
Basic Skills Programs	-	-	-
Operating Capital	83,394	-	-
Safe School Crime - Crime Levy	46,873	-	-
LTFM	233,646	-	-
Medical Assistance	63,182	-	-
Community Education Programs	-	-	13,474
Early Childhood and Family Education Programs	-	-	17,984
Gifted and Talented	219	-	-
Basic Skills Extended Time	11,332	-	-
Restricted for Other Purposes	-	193,165	96,640
Unassigned	687,751	-	-
Total Fund Balances	<u>1,627,771</u>	<u>219,575</u>	<u>128,098</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,654,325</u>	<u>\$ 241,948</u>	<u>\$ 222,883</u>

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2022**

Major Funds		Total
Capital Projects	Debt Service	Governmental Funds
\$ 360,251	\$ 141,979	\$ 2,936,866
-	245,696	714,318
-	1,543	7,256
-	-	15,179
-	16,572	571,973
-	-	292,189
-	-	22,686
-	-	175,622
-	-	122,698
-	-	26,410
<u>\$ 360,251</u>	<u>\$ 405,790</u>	<u>\$ 4,885,197</u>
\$ -	\$ -	\$ 936,523
3,160	-	279,417
-	-	-
-	-	9,259
-	-	-
<u>3,160</u>	<u>-</u>	<u>1,225,199</u>
-	380,544	1,296,504
-	1,543	7,256
-	<u>382,087</u>	<u>1,303,760</u>
-	-	122,698
-	-	26,410
-	-	146,230
-	-	95,731
-	-	136,715
-	-	-
-	-	83,394
-	-	46,873
357,001	-	590,647
-	-	63,182
-	-	13,474
-	-	17,984
-	-	219
-	-	11,332
90	23,703	313,598
-	-	687,751
<u>357,091</u>	<u>23,703</u>	<u>2,356,238</u>
<u>\$ 360,251</u>	<u>\$ 405,790</u>	<u>\$ 4,885,197</u>

See accompanying Notes to Basic Financial Statements.

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**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022**

Total Fund Balances for Governmental Funds	\$ 2,356,238
Total net position reported for governmental activities in the Statement of Net Position is different because:	
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Land	13,089
Construction in Progress	10,999
Land Improvements, Net of Accumulated Depreciation	744,977
Buildings and Improvements, Net of Accumulated Depreciation	6,435,356
Equipment, Net of Accumulated Depreciation	963,070
Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore are reported as Deferred Inflows of Resources in the funds.	
	7,256
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.	
	(63,260)
The District's Net Pension Liability and related Deferred Outflows and Inflows of Resources are recorded only on the Statement of Net Position. Balances at year-end are:	
Net Pension Liability	(3,861,877)
Deferred Outflows of Resources - Pension Related	2,417,502
Deferred Inflows of Resources - Pension Related	(6,382,446)
The District's Other Postemployment Benefit Liability and related Deferred Outflows and Inflows of Resources are recorded only on the Statement of Net Position. Balances at year-end are:	
Other Postemployment Benefit Liability	(359,058)
Deferred Inflows of Resources - Other Postemployment Benefit	(62,498)
Deferred Outflows of Resources - Other Postemployment Benefit Liability	56,586
Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position. Balances at year-end are:	
Bonds Payable	(4,260,000)
Unamortized Premiums	(165,891)
Compensated Absences Payable	(164,826)
Total Net Position of Governmental Activities	\$ (2,314,783)

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022**

	Major Funds		
	General	Food Service	Community Service
REVENUES			
Local Sources:			
Property Taxes	\$ 1,029,158	\$ -	\$ 56,060
Investment Income	(20,037)	-	-
Other	296,309	74,568	207,883
State Sources	7,090,499	21,023	113,963
Federal Sources	703,383	629,179	60,698
Total Revenues	<u>9,099,312</u>	<u>724,770</u>	<u>438,604</u>
EXPENDITURES			
Current:			
Administration	583,669	-	-
District Support Services	376,626	-	-
Elementary and Secondary Regular Instruction	3,873,856	-	-
Vocational Education Instruction	230,416	-	-
Special Education Instruction	1,545,176	-	-
Instructional Support Services	446,538	-	-
Pupil Support Services	933,238	-	-
Sites and Buildings	812,133	-	-
Fiscal and Other Fixed Cost Programs	86,225	-	-
Food Service	-	628,477	-
Community Service	-	-	480,547
Capital Outlay	174,300	4,094	749
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	<u>9,062,177</u>	<u>632,571</u>	<u>481,296</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	37,135	92,199	(42,692)
OTHER FINANCING SOURCES (USES)			
Proceeds from Sales of Capital Assets	7,158	-	-
Proceeds from Insurance Recoveries	173,666	-	-
Total Other Financing Sources (Uses)	<u>180,824</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	217,959	92,199	(42,692)
Fund Balances - Beginning	1,409,812	127,376	170,790
Fund Balances - Ending	<u>\$ 1,627,771</u>	<u>\$ 219,575</u>	<u>\$ 128,098</u>

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Major Funds		Total Governmental Funds 2022
Capital Projects	Debt Service	
\$ -	\$ 236,018	\$ 1,321,236
-	-	(20,037)
-	-	578,760
-	250,027	7,475,512
-	-	1,393,260
-	486,045	10,748,731
-	-	583,669
-	-	376,626
-	-	3,873,856
-	-	230,416
-	-	1,545,176
-	-	446,538
-	-	933,238
-	-	812,133
-	-	86,225
-	-	628,477
-	-	480,547
250,063	-	429,206
-	320,000	320,000
-	168,475	168,475
250,063	488,475	10,914,582
(250,063)	(2,430)	(165,851)
-	-	7,158
-	-	173,666
-	-	180,824
(250,063)	(2,430)	14,973
607,154	26,133	2,341,265
<u>\$ 357,091</u>	<u>\$ 23,703</u>	<u>\$ 2,356,238</u>

See accompanying Notes to Basic Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ 14,973

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

Governmental funds report capital outlays and acquisition of right-to-use assets as expenditures. However, in the Statement of Activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation or amortization expense.

Capital Outlays	306,486
Gain (Loss) on Disposal of Capital Assets	7,158
Proceeds from the Sales of Capital Assets	(7,158)
Depreciation Expense	(650,483)

Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the governmental funds.	1,383
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Pension expenditures in the governmental funds are measured by current year employer contributions. Pension expenses in the Statement of Activities are measured by the change in Net Pension Liability and the related Deferred Outflows and Inflows of Resources.	480,024
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In the Statement of Activities, certain operating expenses - compensated absences payable - are measured by amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (amounts actually paid).	11,401
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Other postemployment benefit expenditures in the governmental funds are measured by the amount of financial resources used (amounts actually paid). Other postemployment benefit expense in the Statement of Activities are measured by the change in the total other postemployment benefit liability and related Deferred Outflows and Inflows of Resources.	3,751
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The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the Statement of Activities, however, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:

Repayment of Bond Principal	320,000
Change in Accrued Interest Liability	6,230
Amortization of Bond Premium	56,562
	582,832

Change in Net Position of Governmental Activities	\$ 550,327
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**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of Independent School District No. 857 (the District) 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. The GASB pronouncements are recognized as accounting principles generally accepted in the United States of America for state and local governments.

B. Financial Reporting Entity

The District is an instrumentality of the state of Minnesota established to function as an education institution. The elected School Board (the Board) is responsible for legislative and fiscal control of the District. A Superintendent is appointed by the Board and is responsible for administrative control of the District.

Accounting principles generally accepted in the United States of America require that the District's financial statements include all funds, departments, agencies, boards, commissions, and other organizations which are not legally separate from the District. In addition, the District's financial statements are to include all component units – entities for which the District is financially accountable.

Financial accountability includes such aspects as appointing a voting majority of the organization's governing body, significantly influencing the programs, projects, activities or level of services performed or provided by the organization or receiving specific financial benefits from, or imposing specific financial burden on, the organization. These financial statements include all funds and account groups of the District. There are no other entities for which the District is financially accountable.

Student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside of school hours. The Board establishes broad policies and ensures that appropriate financial records are maintained for student activities, as well as controls and is financially accountable for these activities. Accordingly, the accounts and transactions for the student activities are included in the financial statements of the General Fund.

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 of the financial activities of the District.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basic Financial Statement Presentation (Continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is 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 is available. Depreciation expenses that can be specifically identified by function are included in the direct expenses of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. Generally, the effect of material interfund activity has been removed from the District-Wide Financial Statements.

Separate fund financial statements are provided for governmental funds. Major individual Governmental Funds are reported as 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 Government-Wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts recognized in advance in accordance with a statutory "tax shift" described later in these notes. Grant and similar items are recognized when all eligibility requirements imposed by the provider have been met.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

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

1. Revenue Recognition – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as 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. Food service sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenue when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is generally used for other fund revenue.
2. 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.

Description of Funds

The existence of the various District funds has been established by the State of Minnesota, Department of Education. The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. A description of the funds included in this report is as follows:

Major Governmental Funds

General Fund – The General Fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities, equipment purchases, health and safety projects, and disabled accessibility projects.

Food Service Special Revenue Fund – The Food Service Special Revenue Fund is used to account for food service revenues and expenditures. Revenues for the Food Service Special Revenue Fund are composed of user fees and reimbursements from the federal and state governments. These revenues are restricted for the Food Service Special Revenue Fund.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Description of Funds (Continued)

Major Governmental Funds (Continued)

Community Service Special Revenue Fund – The Community Service Special Revenue Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, veterans, adult or early childhood programs or other similar services. Revenues for the Community Service Special Revenue Fund are composed of user fees, local levy dollars, state tax credits, and aid from the state government. These revenues are restricted for the Community Service Special Revenue Fund.

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

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

E. Budgeting

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. Each June, the School Board adopts an annual budget for the following fiscal year for the General, Food Service, Community Service, Capital Projects and Debt Service Funds. The approved budget is published in summary form in the District's legal newspaper by November 30 or within one week of the acceptance of the final audit by the School Board each year. Reported budgeted amounts represent the amended budget as adopted by the School Board. Legal budgetary control is at the fund level.

Procedurally, in establishing the budgetary data reflected in these financial statements, the Superintendent submits to the School Board prior to July 1, a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by School Board action. Revisions to budgeted amounts must be approved by the School Board.

Total fund expenditures in excess of the budget require approval of the School Board. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at line item levels.

Budget provisions for the Debt Service Fund are set by state law governing required debt service levels.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Investments

Cash and investments consist of demand deposit accounts, time/savings accounts, and deposits in the Minnesota School District Liquid Asset Fund (MSDLAF). Cash balances from all funds are combined and invested to the extent available in various securities as authorized by Minnesota Statutes. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

G. Receivables

Represents amounts receivable from individuals, firms, and corporations for goods and services furnished by the District. No substantial losses are anticipated from present receivable balances, therefore, no allowance for uncollectible accounts is deemed necessary. The only receivables not expected to be collected within one year are current property taxes receivable.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepayments. Prepaid items are reported using the consumption method and recorded as an expense or expenditure at the time of consumption.

I. Inventory

Inventory is recorded using the consumption method of accounting and consists of food and other supplies on hand at June 30, 2022 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, and surplus commodities are stated at standardized cost, as determined by the Department of Agriculture.

J. Property Taxes

Property tax levies are established by the School Board in December each year and are certified to the County for collection the following calendar year. In Minnesota, counties act as collection agents for all property taxes and are responsible for spreading all levies over taxable property. Such taxes become a lien on January 1. Taxes are generally due on May 15 and October 15, and counties generally remit taxes to Districts at periodic intervals as they are collected. A portion of property taxes levied is paid through various state 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 a deferred inflow of resources (property taxes levied for subsequent year). The majority of District revenue in the General Fund and Debt Service Fund (and to a lesser extent in the District's Community Service Special Revenue Fund) is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between 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."

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Property Taxes (Continued)

In accordance with state law, the current tax shift consists of an amount equal to 31% of the District's combined 2000 Pay 2001 operating referendum levy (frozen at zero) for the District. Certain other portions of the District's 2021 Pay 2022 levy, normally revenue for the 2022–2023 fiscal year, are also advance recognized at June 30, 2022, as required by state statute to match revenue with the same fiscal year as the related expenditures.

Taxes that 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 unavailable because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes has been provided as such amounts are not expected to be material. Current levies of local taxes, less the amount recognized as revenue in the current period, including portions assumed by the state which will be recognized as revenue in the next fiscal year beginning July 1, 2022, are included in Property Taxes Levied for Subsequent Year to indicate that, while they are current assets, they will not be recognized as revenue until the following year.

K. Capital Assets

Capital assets are capitalized as 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 for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the 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 20 to 50 years for land improvements and buildings, and 5 to 15 years for equipment.

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

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

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Long-Term Liabilities

In the Government-Wide Financial Statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period they are incurred.

In the Fund Financial Statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums 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.

M. Accrued Employee Benefits

Compensated Absences Payable

The District has employee and union contracts with several different employee groups. Employee benefits under the contracts are different, but generally include provisions for sick leave and vacation leave. The District accounts for the employee benefits as follows:

Vacation leave vests and may be carried forward for up to two years, depending on the contract. A liability is recorded for earned but unpaid vacation leave.

Sick leave does not vest and is accounted for as an expenditure when paid. Employees may accrue an unlimited amount of sick days to be paid upon termination. All Certified employees receive a severance payment at a rate of \$30 per day of unused sick leave. In addition, certified employees hired before the 1980–1981 school year, may convert unused sick days into paid group health insurance at the rate of 20 days for each one year of premiums. Also, certified employees hired after the 1980–1981 school year and before the 2001–2002 school year, may convert unused sick days into paid group health insurance at the rate of 30 days for each one year of premiums. Certified employees hired after the 2001–2002 school year cannot convert unused sick days into paid group health insurance. Noncertified employees receive a payment at the rate of \$25 per day of unused sick leave upon reaching age 55 and having completed 15 years of service to the District. In addition, noncertified employees may convert unused sick days into paid group health insurance at the rate of 25 days for each one year of premiums. At June 30, 2022, compensated absences payable totaling \$164,826 is recorded in the District-Wide Financial Statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Accrued Employee Benefits (Continued)

Other Postemployment Benefits

Under the provisions of the various employee and union contracts, the District provides health care benefits if certain age and minimum years of service requirements are met. The amount to be incurred is limited as specified by contract. All premiums are funded on a pay-as-you-go basis.

N. 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's 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 Minnesota School District. This direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association in 2015.

O. Deferred Outflows of Resources

In addition to assets, the financial statements reports 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 resources (expense) until that time. The District has only two types of items. The first type, *pension related*, is related to differences in actual and projected earnings on plan investments, changes in assumptions, differences in expected and actual economic experience, changes in proportionate share and contributions subsequent to the measurement date. The second type, *other postemployment benefit related*, is related to contributions subsequent to the measurement date.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Deferred Inflows of Resources

In addition to liabilities, the financial statements reports 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. The first occurs because property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year. The second type of deferred inflows of resources occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the District's year-end) under the modified accrual basis of accounting. The third type, *pension related*, is related to changes in assumptions, differences in actual and projected earnings on plan investments, differences in expected and actual economic experience and changes in proportionate share. The fourth type, *other postemployment benefit related*, is related to changes in assumptions and differences in expected and actual economic experience.

Q. Fund Balance

In the Fund Financial Statements, Governmental Funds report nonspendable, restricted, committed, assigned, and unassigned fund balances. Nonspendable portions of fund balance are related to prepaid items and inventory. Restricted funds are constrained by outside parties (statute, grantors, bond agreements, etc.). Committed fund balances are established and modified by a resolution approved by the Board of Education. The District currently does not report any committed fund balances. The Board of Education passed a resolution authorizing the Superintendent, the Business Manager, and the Assistant Finance Clerk the ability to assign fund balances and their intended uses. Unassigned fund balances are considered the remaining amounts.

In accordance with the District's fund balance policy, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available; it is the District's policy to use restricted first, then unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned and unassigned fund balance is available, it is the District's policy to use committed first, then assigned and finally unassigned fund balance.

The District has a minimum fund balance policy, which identifies a minimum Unassigned General Fund balance of 10% of the annual budgeted expenditures.

The District's liabilities for compensated absences, pension and OPEB are generally liquidated by the General Fund.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Net Position

Net position represents the difference between Assets and Deferred Outflows of Resources and Liabilities and Deferred Inflows of Resources in the District-Wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt or other borrowings used to build or acquire the capital assets. Net position is reported as restricted in the District-Wide Financial Statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

S. 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 deferred outflows of resources and liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could vary from those estimates.

NOTE 2 STEWARDSHIP AND ACCOUNTABILITY

Excess of Expenditures Over Budget

Expenditures exceeded budgeted amounts in the following funds at June 30, 2022:

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
Special Revenue Funds:			
Food Service Fund	\$ 586,185	\$ 632,571	\$ 46,386
Community Service Fund	479,782	481,296	1,514

The excess expenditures were covered by existing fund balance.

NOTE 3 DEPOSITS AND INVESTMENTS

A. Deposits

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned in full. The District does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits. The District’s deposits were not exposed to custodial credit risk at June 30, 2022.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

A. Deposits (Continued)

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the Statement of Net Position and Balance Sheet as "Cash and Investments." In accordance with Minnesota Statutes, the District maintains deposits at financial institutions which are authorized by the District's School Board.

Minnesota Statutes require that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds.

The District's deposits in financial institutions at June 30, 2022 were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes.

Authorized collateral includes treasury bills, notes and bonds; issues of U.S. Government Agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. It is required that the District sign authorizations releasing collateral once it is pledged.

B. Investments

The District may also invest idle funds as authorized by Minnesota Statutes as follows:

- Direct obligations or obligations guaranteed by the United States or its agencies.
- Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency and all of the investments have a final maturity of 13 months or less.
- General obligations rated "A" or better; Revenue obligations rated "AA" or better.
- General obligations of the Minnesota Housing Finance Agency rated "A" or better.
- Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
- Commercial paper issued by United States banks, corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies and maturing in 270 days or less.
- Guaranteed Investment Contracts 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 one of the top two rating categories.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

- Repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.

At June 30, 2022, the District had the following investments:

	External Investment Pools
Minnesota School District Liquid Asset Fund Plus (MSDLAF+)	\$ 2,012,632

The Minnesota School District Liquid Asset Fund Plus (MSDLAF+) is an external investment pool (Pool) that is managed to maintain a dollar-weighted average portfolio maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) per share of \$1.00. The Pool elects to measure its investments at amortized cost in accordance with accounting statements issued by the Governmental Accounting Standards Board.

The Liquid Class has no redemption requirements. The MAX Class may not be redeemed for at least 14 days, and a 24-hour hold is placed on redemption requests. Redemptions prior to 14 days may be subject to penalty.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District does not have a formal policy relating to this risk.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Information about the sensitivity of the fair values of the District’s investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District’s investments by maturity:

Investment Type	12 Months or Less	Total
MSDLAF+ (Liquid Class)	\$ 1,154,547	\$ 1,154,547
MSDLAF+ (MAX Class)	858,085	858,085
Total	\$ 2,012,632	\$ 2,012,632

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

At June 30, 2022, the District had no investments measured at fair value.

The deposits and investments are presented in the financial statements as follows:

Deposits	\$ 924,234
Minnesota School District Liquid Asset Fund Plus (MSDLAF+)	2,012,632
Total Cash and Investments	\$ 2,936,866

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 13,089	\$ -	\$ -	\$ 13,089
Construction in Progress	-	10,999	-	10,999
Total Capital Assets, Not Being Depreciated	13,089	10,999	-	24,088
Capital Assets, Being Depreciated:				
Land Improvements	1,038,756	15,885	-	1,054,641
Buildings and Improvements	13,395,200	8,397	-	13,403,597
Equipment	3,107,628	271,205	-	3,378,833
Total Capital Assets, Being Depreciated	17,541,584	295,487	-	17,837,071
Accumulated Depreciation for:				
Land Improvements	(261,891)	(47,773)	-	(309,664)
Buildings and Improvements	(6,533,954)	(434,287)	-	(6,968,241)
Equipment	(2,247,340)	(168,423)	-	(2,415,763)
Total Accumulated Depreciation	(9,043,185)	(650,483)	-	(9,693,668)
Total Capital Assets, Being Depreciated, Net	8,498,399	(354,996)	-	8,143,403
Governmental Activities Capital Assets, Net	\$ 8,511,488	\$ (343,997)	\$ -	\$ 8,167,491

Depreciation expense was charged to functions of the District as follows:

Governmental Activities	
Administration	\$ 668
District Support Services	89
Regular Instruction	442,620
Vocational Education Instruction	2,405
Special Education Instruction	4,986
Instructional Support Services	12,685
Pupil Support Services	79,785
Sites and Buildings	98,124
Food Service	9,121
Total Depreciation Expense, Governmental Activities	\$ 650,483

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 LONG-TERM LIABILITIES

A. Components of Long-Term Liabilities

The District has issued general obligation school building bonds to finance the construction of capital facilities or refinance previous bond issues. Assets of the Debt Service Fund, together with scheduled future tax levies, are dedicated for the retirement of these bonds. These levies are subject to reduction if fund balance amounts exceed limitation imposed by Minnesota law.

Issue Date	Interest Rate	Original Issue	Maturities	Principal Outstanding	
				Due Within One Year	Total
2/22/2017	2.00%-3.50%	\$ 3,380,000	2/1/2038	\$ 310,000	\$ 1,005,000
12/19/2019	5.00%	1,560,000	2/1/2025	35,000	3,255,000
Total General Obligation Bonds				345,000	4,260,000
Bond Premiums				45,962	165,891
Compensated Absences Payable				-	164,826
Total				<u>\$ 390,962</u>	<u>\$ 4,590,717</u>

B. Minimum Debt Payments

Minimum annual principal and interest payments required to retire long-term debt, not including compensated absences payable are as follows:

Year Ending June 30,	Alternative Facilities		Facilities Maintenance	
	Principal	Interest	Principal	Interest
2023	\$ 310,000	\$ 50,250	\$ 35,000	\$ 101,575
2024	335,000	34,750	35,000	100,875
2025	360,000	18,000	35,000	100,175
2026	-	-	215,000	99,475
2027	-	-	220,000	93,025
2028-2032	-	-	1,220,000	360,725
2033-2037	-	-	1,235,000	171,000
2038	-	-	260,000	9,100
Total	<u>\$ 1,005,000</u>	<u>\$ 103,000</u>	<u>\$ 3,255,000</u>	<u>\$ 1,035,950</u>

C. Description of Long-Term Liabilities

General Obligation Facilities Maintenance Bonds, Series 2017A

On February 22, 2017, the District issued \$3,380,000 of General Obligation Facilities Maintenance Bonds, Series 2017A at interest rates of 2.00% to 3.50%. The bonds are due in varying annual installments each February 1 through February 1, 2038 with interest due semi-annually on February 1 and August 1.

The proceeds of this issue were used to finance the betterment of school facilities in the District. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated to retire these bonds.

**LEWISTON-ALTURA PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 5 LONG-TERM LIABILITIES (CONTINUED)

C. Description of Long-Term Liabilities (Continued)

General Obligation Facilities Refunding Maintenance Bonds, Series 2019A

On December 19, 2019, the District issued \$1,560,000 of General Obligation Facilities Refunding Maintenance Bonds, Series 2019A at interest rates of 5.00%. The bonds are due in varying annual installments each February 1 through February 1, 2025 with interest due semi-annually on February 1 and August 1.

Compensated Absences Payable

The amount of the estimated obligation at June 30, 2022 is \$164,826. The District's General Fund finances compensated absences on a pay-as-you-go basis.

D. Changes in Long-Term Liabilities

	June 30, 2021	Additions	Retirements	June 30, 2022
General Obligation Bonds	\$ 4,580,000	\$ -	\$ 320,000	\$ 4,260,000
Bond Premium	222,453	-	56,562	165,891
Compensated Absences Payable	176,227	5,338	16,739	164,826
Total	<u>\$ 4,978,680</u>	<u>\$ 5,338</u>	<u>\$ 393,301</u>	<u>\$ 4,590,717</u>

NOTE 6 RESTRICTED FUND BALANCES

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties. The following is a summary of the restricted fund balances for the governmental funds.

A. Restricted for Student Activities

In accordance with state statute, restricted for student activities represents available resources dedicated exclusively for student activities.

B. Restricted for Scholarships

In accordance with state statute, restricted for scholarships represents available resources dedicated exclusively for scholarships.

C. Restricted for Staff Development

In accordance with state statute, restricted for staff development represents available resources dedicated exclusively for staff development.

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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 6 RESTRICTED FUND BALANCES (CONTINUED)

D. Restricted for Operating Capital

This restricted fund balance represents accumulated resources available through a portion of the District's general education aid for operating capital expenditures.

E. Restricted for Safe Schools Crime - Crime Levy

The District levies taxes to be used for the costs as allowed by State Statute for crime prevention, drug abuse, student and staff safety, and violence prevention measures taken by the District. The cumulative excess of such revenues over expenditures is reported as a restriction of fund balance in the General Fund.

F. Restricted for Long-Term Facilities Maintenance (LTFM)

This restricted fund balance represents accumulated resources available to support long-term facilities maintenance projects.

G. Restricted for Medical Assistance

This restricted fund balance represents accumulated resources available to provide medical assistance.

H. Restricted for Community Education Programs

This restricted fund balance represents accumulated resources available to provide general community education programming.

I. Restricted for Early Childhood and Family Education Programs

This restricted fund balance represents accumulated resources available to provide services for early childhood and family education programming.

J. Restricted for Basic Skills Extended Time

This restricted fund balance represents accumulated resources available through a portion of the District's general education aid for basic skills extended time programs.

K. Restricted for Gifted and Talented

This restricted fund balance represents accumulated resources available through a portion of the District's general education aid for gifted and talented programs.

L. Restricted for Other Purposes

Represents amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation and includes amounts for food service of \$193,165 community action of \$96,640 capital projects of \$90, and debt service of \$23,703.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
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JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLANS

A. Plan Description

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

1. General Employees Retirement Plan (GERF)

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

2. Teachers Retirement Fund (TRA)

TRA is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. TRA is a separate statutory entity and administered by a board of trustees. The board consists of four active members, one retired member, and three statutory officials.

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

B. Benefits Provided

PERA and TRA provide 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.

1. GERF Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

**LEWISTON-ALTURA PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

1. GERS Benefits (Continued)

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. TRA Benefits

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

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 1	Step Rate Formula	Percentage
Basic	First Ten Years of Service	2.2% per Year
	All Years After	2.7% per Year
Coordinated	First Ten Years if Service Years are up to July 1, 2006	1.2% per Year
	First Ten Years if Service Years are July 1, 2006 or After	1.4% per Year
	All Other Years of Service if Service Years are up to July 1, 2006	1.7% per Year
	All Other Years of Service if Service Years are July 1, 2006 or After	1.9% per Year

With these provisions:

- (a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- (b) 3.0% per year early retirement reduction factor for all years under normal retirement age.
- (c) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

or

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NOTES TO BASIC FINANCIAL STATEMENTS
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NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

2. TRA Benefits (Continued)

Tier II Benefits

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

Members first employed after June 30, 1989, receive only the Tier II calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

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

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

C. Contributions

1. General Employees Plan Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature. Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2022 and the District was required to contribute 7.50% for Coordinated Plan members. The District's contributions to the General Employees Retirement Fund for the year ended June 30, 2022 were \$108,505. The District's contributions were equal to the required contributions for each year as set by state statute.

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INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

C. Contributions (Continued)

2. TRA Contributions

Per Minnesota Statutes, Chapter 354 contribution rates for the fiscal year for the coordinated plan were 7.5% for the employee and 8.34% for the employer. Basic plan rates were 11.00% for the employee and 12.34% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2022 were \$366,108. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Pension Costs

1. GERS Pension Costs

At June 30, 2022, the District reported a liability of \$802,844 for its proportionate share of the General Employees Plan's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District was \$24,550. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2020, through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The District proportionate share was .0188% at the end of the measurement period and .0175% for the beginning of the period.

District's Proportionate Share of the		
Net Pension Liability	\$	802,844
State of Minnesota's Proportionate Share of the		
Net Liability Associated with the District		<u>24,550</u>
Total	\$	<u><u>827,394</u></u>

For the year ended June 30, 2022, the District recognized pension expense (revenue) of (\$44,806) for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$1,981 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of \$16 million to the General Employees Plan.

**LEWISTON-ALTURA PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

1. GERF Pension Costs (Continued)

At June 30, 2022, the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual		
Economic Experience	\$ 4,932	\$ 24,569
Changes in Actuarial Assumptions	490,200	17,760
Net Difference Between Projected and Actual		
Earnings on Pension Plan Investments	-	695,297
Changes in Proportion	59,302	104,670
District Contributions Subsequent to the Measurement Date	108,505	-
Total	<u>\$ 662,939</u>	<u>\$ 842,296</u>

The \$108,505 related to the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30.	Pension Expense Amounts
2023	\$ (76,442)
2024	(35,290)
2025	13,513
2026	(189,643)

2. TRA Pension Costs

At June 30, 2022, the District reported a liability of \$3,059,033 for its proportionate share of TRA's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was .0699% at the end of the measurement period and .0686% for the beginning of the measurement period.

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JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. TRA Pension Costs (Continued)

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:

Description	Amount
District's Proportionate Share of the TRA Net Pension Liability	\$ 3,059,033
State's Proportionate Share of the Net Pension Liability Associated with the District	257,997
Total	<u>\$ 3,317,030</u>

For the year ended June 30, 2022, the District recognized pension expense of \$39,119. It also recognized a (\$24,715) decrease to pension expense and grant revenue for the support provided by direct aid.

At June 30, 2022, the District reported its proportionate share of the TRA's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 82,852	\$ 86,673
Changes in Actuarial Assumptions	1,121,021	2,759,914
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	2,564,991
Changes in Proportion	184,582	128,572
District Contributions Subsequent to the Measurement Date	366,108	-
Total	<u>\$ 1,754,563</u>	<u>\$ 5,540,150</u>

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. TRA Pension Costs (Continued)

\$366,108 reported as deferred outflows related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to TRA will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amounts</u>
2023	\$ (2,073,838)
2024	(1,554,993)
2025	(338,446)
2026	(423,734)
2027	239,316

3. Aggregate Pension Costs

At June 30, 2022, the District reported the following aggregate amounts related to pensions for all plans to which it contributes.

	<u>GERF</u>	<u>TRA</u>	<u>Total</u>
Net Pension Liability	\$ 802,844	\$ 3,059,033	\$ 3,861,877
Deferred Outflows of Resources	662,939	1,754,563	2,417,502
Deferred Inflows of Resources	842,296	5,540,150	6,382,446
Pension Expense (Revenue)	(42,825)	14,404	(28,421)

E. Actuarial Assumptions

The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions:

<u>Assumptions</u>	<u>GERF</u>	<u>TRA</u>
Inflation	2.25% per Year	2.50%
Active Member Payroll Growth	3.00%	2.85% before July 1,/2028 and 3.25% to 9.25%, thereafter
Investment Rate of Return	6.50% per Year	7.00%

**LEWISTON-ALTURA PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions (Continued)

PERA salary growth assumptions were based on a service-related table. PERA mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on Pub-2010 General Employee Mortality table for General Employees Plan for males or females, as appropriate, with slight adjustments to fit PERA's experience. PERA benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan. The assumption for long-term rate of return on pension plan investments is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

TRA pre-retirement mortality rates were based on the RP-2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 scale. Post-retirement mortality rates were based on the RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale. Post-disability mortality rates were based on the RP-2014 disabled retiree mortality table, without adjustment. TRA cost of living benefit increases 1.0% for January 2020 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

Actuarial assumptions used in the June 30, 2021, valuation were based on the results of actuarial experience studies. The most recent four-year experience study for the PERA General Employees Plan was completed in 2019. The assumption changes were adopted and became effective with July 1, 2020 actuarial valuation.

The following changes in actuarial assumptions for PERA occurred in 2021:

- The investment return and single discount rates were changed from 7.50% to 6.50%.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

The following changes in actuarial assumptions for TRA occurred in 2021:

- The investment return assumption was changed from 7.5% to 7.00%.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

F. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA and TRA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of 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 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	PERA Target Allocation	TRA Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	35.5 %	35.5 %	5.10 %
International Equity	16.5	17.5	5.30
Private Markets	25.0	25.0	5.90
Fixed Income	25.0	20.0	0.75
Unallocated Cash	-	2.0	-
Totals	100.0 %	100.0 %	

G. Discount Rate

The discount rate used to measure the total GERP pension liability in 2021 was 6.50% (7.50% at the prior measurement date). There was no change since the prior measurement date. 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.

The discount rate used to measure the total TRA pension liability was 7.00% (7.50% at the prior measurement period date). There was no change 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 2020 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

H. 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:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
<u>General Employees Plan Discount Rate</u>	5.50%	6.50%	7.50%
District's Proportionate Share of the General Employees Plan Net Pension Liability	\$ 1,637,392	\$ 802,844	\$ 118,047
<u>TRA Discount Rate</u>	6.00%	7.00%	8.00%
District's Proportionate Share of the TRA Net Pension Liability	\$ 6,179,396	\$ 3,059,033	\$ 500,087

I. Pension Plan Fiduciary Net Position

Detailed information about the General Employees Plan's fiduciary's net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

Detailed information about TRA's fiduciary net position is available in a separately issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org; by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, Minnesota, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

NOTE 8 DEFINED CONTRIBUTION PLAN

The District provides eligible employees future retirement benefits through the District's 403(b) Plan (the Plan). Employees of the District are eligible to participate in the Plan commencing on the date of their employment. Eligible employees may elect to have a percentage of their pay contributed to the Plan. Some employees are eligible to receive a District match of employee contributions up to the qualifying amounts set forth in their respective collective bargaining agreements. Contributions are invested in tax deferred annuities selected and owned by Plan participants. The amount of pension expense recognized by the employer in the reporting period ended June 30, 2022 and 2021 was \$54,181 and \$53,180, respectively.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN

A. Plan Description

The District operates a single-employer retiree defined benefit plan (the Plan) that provides health insurance to eligible employees and their spouses. There are 96 active participants and four retired participants. Benefit and eligibility provisions are established through negotiations between the District and various unions representing District employees and are renegotiated each two-year bargaining period. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52, *Postemployment Benefits Other than Pensions—Reporting for Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*. Therefore, the District reports a “total OPEB liability” in accordance with GASB Statement No. 75.

B. Benefits Provided

Teachers who are at least 55 years of age upon retirement and have been employed by the District for a minimum of three years and retire prior July 1, 2017 are eligible to remain on the District’s health insurance until reaching age 65. The District will pay the health insurance premiums up to a maximum of \$3,600 per year.

C. Actuarial Methods and Assumptions

The District’s total OPEB liability was measured as of July 1, 2021, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2021 using the following actuarial assumptions, applied to all periods included in the measurement, unless specified otherwise:

Inflation	2.00%
Salary Increases	4.00%
Healthcare Cost Trend Rates	6.50% decreasing to 5.00% over six years and then to 4.00% over the next 48 years

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables with MP-2020 Generational Improvement Scale (MP-2019 Generational Improvement Scale as of the previous measurement date).

Discount Rate

The discount rate used to measure the total OPEB liability was 2.10% (2.40% at the previous measurement date). The discount rate is based on the estimated yield of 20-Year AA-rated municipal bonds.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

D. Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at July 1, 2021	\$ 369,905
Changes for the Year:	
Service Cost	32,479
Interest	9,225
Assumption Changes	12,254
Differences between Expected and Actual Experience	(28,572)
Benefit Payments	(36,233)
Net Changes	(10,847)
Balances at June 30, 2022	\$ 359,058

E. Total OPEB Liability Sensitivity

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 one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease 1.10%	Selected Discount Rate 2.10%	1% Increase 3.10%
Total OPEB Liability	\$ 378,345	\$ 359,058	\$ 339,962

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 rate that is one percentage lower or one percentage higher than the current healthcare cost trend rate:

	1% Decrease (5.50% Decreasing to 4.0% Over 5 Years)	Selected Healthcare Trend Rate (6.50% Decreasing to 5.0% Over 5 Years)	1% Increase (7.50% Decreasing 6.0% Over 5 Years)
Total OPEB Liability	\$ 322,592	\$ 359,058	\$ 402,162

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

F. OPEB Expense

For the year ended June 30, 2022, the District recognized OPEB expense of \$30,605. At June 30, 2022, the District reported deferred inflows of resources and deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 8,662	\$ 57,333
Changes in Assumptions	17,319	5,165
District Payment of Benefits Subsequent to the Measurement Date	<u>30,605</u>	<u>-</u>
Total	<u>\$ 56,586</u>	<u>\$ 62,498</u>

The District payment of benefits subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2023. Other amounts reported as deferred outflows and inflows of resources related OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30.</u>	<u>OPEB Expense Amounts</u>
2023	\$ (10,950)
2024	(10,950)
2025	(10,950)
2026	(943)
2027	(2,724)

NOTE 10 FLEXIBLE BENEFIT PLAN

The District has a flexible benefit plan that is classified as a “cafeteria plan” under Section 125 of the Internal Revenue Code. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pre-tax dollars withheld from payroll checks to the plan for health care and dependent care benefits.

Before the beginning of the plan year, which is from October 1 to September 30, each participant designates a total amount of pre-tax dollars to be contributed to the plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants’ annual contributions for the health care portion of the plan, whether or not such contributions have been made.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 10 FLEXIBLE BENEFIT PLAN (CONTINUED)

Payments of health insurance premiums are made by the District directly to the designated insurance companies. These payments are made on a monthly basis and are accounted for in the General, Food Service, and Community Service Funds.

Payments for amounts withheld for medical reimbursement and dependent care are made to participating employees upon submitting a request for reimbursement of eligible expenses.

NOTE 11 JOINTLY GOVERNED ORGANIZATION

The Hiawatha Valley Education District No. 61-6013 was established by an act of the 1987 Legislature of the state of Minnesota. The primary objective of the District is to provide, by a cooperative effort, comprehensive educational programs and other related services as can be effectively operated by its 13 member districts and four-member charter schools. Each member district shares in the cost of the programming, which is paid to the education district in the form of membership fees, reimbursements and other charges for services. The education district is able to recover the cost of its programs through the previously mentioned revenue sources. The jointly governed organization's financial statements are audited and available for inspection.

NOTE 12 COMMITMENTS AND CONTINGENCIES

Federal and State Receivables

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial. The financial assistance received is subject to audits by the grantor agency.

NOTE 13 RISK MANAGEMENT

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

The District continues to carry commercial insurance for all other risks of loss. 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.

REQUIRED SUPPLEMENTARY INFORMATION

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**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 948,987	\$ 1,021,116	\$ 1,029,158	\$ 8,042
Investment Income	2,075	2,045	(20,037)	(22,082)
Other	356,430	283,990	296,309	12,319
State Sources	7,116,193	7,127,904	7,090,499	(37,405)
Federal Sources	1,050,238	892,442	703,383	(189,059)
Total Revenues	<u>9,473,923</u>	<u>9,327,497</u>	<u>9,099,312</u>	<u>(228,185)</u>
EXPENDITURES				
Current:				
Administration	620,357	626,131	583,669	(42,462)
District Support Services	348,147	345,644	376,626	30,982
Elementary and Secondary				
Regular Instruction	4,019,996	4,153,101	3,873,856	(279,245)
Vocational Education Instruction	221,301	247,837	230,416	(17,421)
Special Education Instruction	1,469,037	1,639,151	1,545,176	(93,975)
Instructional Support Services	445,064	528,621	446,538	(82,083)
Pupil Support Services	968,772	1,040,051	933,238	(106,813)
Sites and Buildings	914,279	834,962	812,133	(22,829)
Fiscal and Other Fixed Cost Programs	83,300	80,348	86,225	5,877
Capital Outlay	313,127	283,406	174,300	(109,106)
Total Expenditures	<u>9,403,380</u>	<u>9,779,252</u>	<u>9,062,177</u>	<u>(717,075)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	70,543	(451,755)	37,135	488,890
OTHER FINANCING SOURCES				
Proceeds from Sales of Capital Assets	-	2,950	7,158	4,208
Insurance Recovery	-	-	173,666	173,666
Total Other Financing Sources	<u>-</u>	<u>2,950</u>	<u>180,824</u>	<u>177,874</u>
NET CHANGES IN FUND BALANCE	<u>\$ 70,543</u>	<u>\$ (448,805)</u>	217,959	<u>\$ 666,764</u>
FUND BALANCE				
Beginning of Year			1,409,812	
End of Year			<u>\$ 1,627,771</u>	

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOOD SERVICE FUND
YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Over (Under) Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local Sources:				
Investment Income	\$ 100	\$ 100	\$ -	\$ (100)
Other - Primarily Meal Sales	76,975	71,900	74,568	2,668
State Sources	1,200	16,237	21,023	4,786
Federal Sources	<u>515,250</u>	<u>509,249</u>	<u>629,179</u>	<u>119,930</u>
Total Revenues	<u>593,525</u>	<u>597,486</u>	<u>724,770</u>	<u>127,284</u>
EXPENDITURES				
Current:				
Food Service	556,290	581,185	628,477	47,292
Capital Outlay	<u>-</u>	<u>5,000</u>	<u>4,094</u>	<u>(906)</u>
Total Expenditures	<u>556,290</u>	<u>586,185</u>	<u>632,571</u>	<u>46,386</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	37,235	11,301	92,199	80,898
OTHER FINANCING SOURCES				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	<u>\$ 37,235</u>	<u>\$ 11,301</u>	92,199	<u>\$ 80,898</u>
FUND BALANCE				
Beginning of Year			<u>127,376</u>	
End of Year			<u>\$ 219,575</u>	

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COMMUNITY SERVICE FUND
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 55,133	\$ 56,075	\$ 56,060	\$ (15)
Investment Income	300	300	-	(300)
Other - Primarily Tuition and Fees	257,350	220,644	207,883	(12,761)
State Sources	78,430	93,324	113,963	20,639
Federal Sources	28,788	100,865	60,698	(40,167)
Total Revenues	<u>420,001</u>	<u>471,208</u>	<u>438,604</u>	<u>(32,604)</u>
EXPENDITURES				
Current:				
Community Service	422,295	478,282	480,547	2,265
Capital Outlay	1,250	1,500	749	(751)
Total Expenditures	<u>423,545</u>	<u>479,782</u>	<u>481,296</u>	<u>1,514</u>
NET CHANGES IN FUND BALANCE	<u>\$ (3,544)</u>	<u>\$ (8,574)</u>	(42,692)	<u>\$ (34,118)</u>
FUND BALANCE				
Beginning of Year			<u>170,790</u>	
End of Year			<u>\$ 128,098</u>	

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF CHANGES IN THE DISTRICT'S OPEB
LIABILITY AND RELATED RATIOS
LAST TEN MEASUREMENT PERIODS**

Measurement Date	<u>2022</u> July 01, 2021	<u>2021</u> July 01, 2020	<u>2020</u> July 01, 2019	<u>2019</u> July 01, 2018	<u>2018</u> July 01, 2017
Total OPEB Liability					
Service Cost	\$ 32,479	\$ 28,187	\$ 24,880	\$ 27,310	\$ 25,919
Interest	9,225	11,470	15,237	14,602	14,810
Assumption Changes	12,254	10,661	(10,330)	-	-
Difference Between Expected and Actual Experience	(28,572)	-	(67,046)	-	-
Net Investment Return	-	-	-	20,218	-
Benefit Payments	(36,233)	(44,096)	(44,295)	(37,789)	(58,521)
Net Change in Total OPEB Liability	(10,847)	6,222	(81,554)	24,341	(17,792)
Total OPEB Liability - Beginning of Year	<u>369,905</u>	<u>363,683</u>	<u>445,237</u>	<u>420,896</u>	<u>438,688</u>
Total OPEB Liability - End of Year	<u>\$ 359,058</u>	<u>\$ 369,905</u>	<u>\$ 363,683</u>	<u>\$ 445,237</u>	<u>\$ 420,896</u>
District's Covered-Employee Payroll	\$ 4,986,178	\$ 4,713,207	\$ 4,575,929	\$ 4,762,932	\$ 4,624,206
District's Total OPEB Liability as a Percentage of the Covered-Employee Payroll	7.20%	7.85%	7.95%	9.35%	9.10%

The District implemented GASB Statement No. 75 in fiscal year 2018, and the above table will be expanded to 10 years of information as the information becomes available.

No assets are accumulated in a trust.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST EIGHT MEASUREMENT PERIODS**

Fiscal Year	2022	2021	2020	2019	2018	2017	2016	2015
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
General Employees Plan								
District's Proportion of the Net Pension Liability	0.0188%	0.0175%	0.0202%	0.0214%	0.0218%	0.0225%	0.0231%	0.0246%
District's Proportionate Share of the Net Pension Liability	\$ 802,844	\$ 1,049,205	\$ 1,116,812	\$ 1,187,184	\$ 1,391,698	\$ 1,826,888	\$ 1,197,162	\$ 1,155,585
State's Proportionate Share of the Net Pension Liability Associated with the District	24,550	32,283	34,665	38,938	17,518	23,866	-	-
Total	<u>\$ 827,394</u>	<u>\$ 1,081,488</u>	<u>\$ 1,151,477</u>	<u>\$ 1,226,122</u>	<u>\$ 1,409,216</u>	<u>\$ 1,850,754</u>	<u>\$ 1,197,162</u>	<u>\$ 1,155,585</u>
District's Covered Payroll	\$ 1,251,487	\$ 1,205,519	\$ 1,426,648	\$ 1,435,466	\$ 1,397,786	\$ 1,363,945	\$ 1,363,945	\$ 1,363,945
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	64.15%	87.03%	78.28%	82.70%	100.82%	135.69%	87.77%	84.72%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.00%	79.06%	80.23%	79.53%	75.90%	68.90%	78.20%	78.70%
TRA								
District's Proportion of the Net Pension Liability	0.0699%	0.0686%	0.0676%	0.0682%	0.0701%	0.0717%	0.0712%	0.0736%
District's Proportionate Share of the Net Pension Liability	\$ 3,059,033	\$ 5,068,260	\$ 4,308,838	\$ 4,285,835	\$ 13,993,232	\$ 17,102,161	\$ 4,404,424	\$ 3,391,435
State's Proportionate Share of the Net Pension Liability Associated with the District	257,997	424,734	381,410	402,415	1,353,097	1,716,680	540,019	238,651
Total	<u>\$ 3,317,030</u>	<u>\$ 5,492,994</u>	<u>\$ 4,690,248</u>	<u>\$ 4,688,250</u>	<u>\$ 15,346,329</u>	<u>\$ 18,818,841</u>	<u>\$ 4,944,443</u>	<u>\$ 3,630,086</u>
District's Covered Payroll	\$ 4,222,245	\$ 3,987,520	\$ 3,845,966	\$ 3,781,245	\$ 3,755,424	\$ 3,611,733	\$ 3,611,733	\$ 3,611,733
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	72.45%	127.10%	112.04%	113.34%	372.61%	473.52%	121.95%	93.90%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.63%	75.48%	78.21%	78.07%	51.57%	44.88%	76.80%	81.50%

Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS
LAST NINE FISCAL YEARS**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Employees Plan									
Contractually Required Contribution	\$ 108,505	\$ 97,396	\$ 93,654	\$ 107,000	\$ 107,558	\$ 104,672	\$ 104,617	\$ 101,056	\$ 101,056
Contributions in Relation to the Contractually Required Contribution	<u>(108,505)</u>	<u>(97,396)</u>	<u>(93,654)</u>	<u>(107,000)</u>	<u>(107,558)</u>	<u>(104,672)</u>	<u>(104,617)</u>	<u>(101,056)</u>	<u>(101,056)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 1,446,722	\$ 1,251,487	\$ 1,205,519	\$ 1,426,648	\$ 1,435,466	\$ 1,397,786	\$ 1,397,274	\$ 1,363,945	\$ 1,363,945
Contributions as a Percentage of Covered Payroll	7.50%	7.78%	7.77%	7.50%	7.49%	7.49%	7.49%	7.41%	7.41%
TRA									
Contractually Required Contribution	\$ 366,108	\$ 344,712	\$ 318,042	\$ 297,669	\$ 284,260	\$ 281,805	\$ 281,792	\$ 272,132	\$ 272,132
Contributions in Relation to the Contractually Required Contribution	<u>(366,108)</u>	<u>(344,712)</u>	<u>(318,042)</u>	<u>(297,669)</u>	<u>(284,260)</u>	<u>(281,805)</u>	<u>(281,792)</u>	<u>(272,132)</u>	<u>(272,132)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 4,373,949	\$ 4,222,245	\$ 3,987,520	\$ 3,845,966	\$ 3,781,245	\$ 3,755,424	\$ 3,730,368	\$ 3,611,733	\$ 3,611,733
Contributions as a Percentage of Covered Payroll	8.37%	8.16%	7.98%	7.74%	7.52%	7.50%	7.55%	7.53%	7.53%

Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS**

The following changes were reflected in the valuation performed on behalf of the Public Employees Retirement Association for the years ended June 30:

2021

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2019

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreased from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement benefit increase was changed from 1.0% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50% beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017

Changes in Actuarial Assumptions

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and nonvested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability, and 3.0% for nonvested deferred member liability.
- The assumed postretirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5 % per year thereafter.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2017 (Continued)

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2035 and 2.50% per year thereafter to 1.00% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate was changed from 7.90% to 7.50%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

2015

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2035 and 2.50% per year thereafter to 1.00% per year for all years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate changed from 7.90% to 7.50%.
- Other assumptions were changed pursuant to the experience study June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised, the state's contribution of \$6.0 million, which meets the special funding situation definition, was due on September 2015.

The following changes were reflected in the valuation performed on behalf of the Teachers Retirement Association for the years ended June 30:

2021

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 7.00%, for financial reporting purposes.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2020

Changes in Actuarial Assumptions

- The COLA was reduced from 2.0% each January to 1.0%, effective January 2019. Beginning January 1, 2024, the COLA will increase .01% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- Beginning July 1, 2024, eligibility for first COLA changes to normal retirement age (age 65 to 66, age 62 with 30 years of service credit are exempt).
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to 0% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next two years (8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.5% to 7.75% on July 1, 2023. The state provides funding for the contribution rate through an adjustment in the school aid formula.

2019

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

2018

Changes in Actuarial Assumptions

- The investment return assumption was changed from 8.5% to 7.5%.
- The price inflation assumption was lowered from 3.0% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- The wage inflation assumption (above price inflation) was reduced from 0.75% to 0.35% for the next 10 years, and 0.75% thereafter.
- The total salary increase assumption was adjusted by the wage inflation change.
- The amortization date for the funding of the Unfunded Actuarial Accrual Liability (UAAL) was reset to June 30, 2048 (30 years).
- The mechanism in the law that provided the TRA Board with some authority is set contribution rates was eliminated.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2018 (Continued)

Changes in Plan Provisions

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to 0% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next four years, (7.92% in 2019, 8.13% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2017

Changes in Actuarial Assumptions

- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- Adjustment were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the nonvested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for 10 years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2016

Changes in Actuarial Assumptions

- The cost of living adjustment was not assumed to increase (it remained at 2.0% for all future years).
- The price inflation assumption was lowered from 3.0% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes at some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP-2014 white collar employee table, male rates set back six years, and female rates set back five years. Generational projection uses the MP-2015 scale.
- The postretirement mortality assumption was changed to the RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
- The post-disability mortality assumption was changed to the RP-2014 disabled retiree mortality table, without adjustments.
- Separate retirement assumptions for members hired before or after July 1, 1989 were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional forms of payment at retirement were made.

2015

Changes in Actuarial Assumptions

- The cost of living adjustment was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2037.
- The investment return assumption was changed from 8.25% to 8.0%.

Changes in Plan Provisions

- The Duluth Teachers Retirement Fund Association was merged into TRA on June 30, 2015. This also resulted in a state-provided contribution stream of \$14.377 million until the System becomes fully funded.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2014

Changes in Actuarial Assumptions

- The cost of living adjustment was assumed to increase from 2.0% annually to 2.5% annually once the legally specified criteria was met. This was estimated to occur July 1, 2031.

Changes in Plan Provisions

- The increase in the postretirement benefit adjustment (COLA) will be made once the System is 90% funded (on a market value basis) in two consecutive years, rather than just one year.

The following changes were reflected in the valuation performed on behalf of the District's other postemployment benefits plan for the years ended June 30:

2021

Changes in Actuarial Assumptions

- The mortality tables were updated from Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale.
- The inflation rate was changed from 2.5% to 2.00%.
- The discount rate was changed from 2.40% to 2.10%.

2020

Changes in Actuarial Assumptions

- The discount rate was changed from 3.10% to 2.40%.

2019

Changes in Actuarial Assumptions

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3% per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.40% to 3.10%.

2018

Changes in Actuarial Assumptions

- There were no changes in actuarial assumptions.

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SINGLE AUDIT AND OTHER REQUIRED REPORTS

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**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture					
Pass-Through Minnesota Department of Education					
Child Nutrition Cluster:					
Noncash Assistance (Commodities):					
National School Lunch Program	10.555	1-857-0000	\$ 38,145		\$ -
Cash Assistance:					
National School Lunch Program	10.555	1-857-0000	423,000		-
Supply Chain Assistance	10.555	1-857-0000	16,294		-
Subtotal Assistance Listing No. 10.555			<u>477,439</u>		<u>-</u>
School Breakfast Program	10.553	1-857-0000	102,924		-
Summer Food Service Program	10.559	1-857-0000	<u>48,816</u>		<u>-</u>
Total Child Nutrition Cluster				\$ 629,179	
U.S. Department of Education					
Pass-Through Minnesota Department of Education					
Cash Assistance:					
Special Education Cluster:					
Special Education - Grants to States	84.027	H027A190087	<u>15,179</u>		<u>-</u>
Total Special Education Cluster				15,179	
Title I, Part A - Grants to Local Educational Agencies	84.010	S010A210023A		105,597	-
Title II, Part A - Supporting Effective Instruction State Grant	84.367	S367A210022		27,610	-
Title IV, Part A - Safe and Drug-Free Schools and Communities	84.424	S424A210024		11,211	-
COVID-19 - Governors Emergency Relief Fund	84.425C	S425C200015	26,990		-
COVID-19 - Elementary and Secondary School Emergency Relief Fund II	84.425D	S425D210045	164,750		-
COVID-19 - Elementary and Secondary School Emergency Relief Fund III	84.425D	S425D210045	295,369		-
COVID-19 - Elementary and Secondary School Emergency Relief Fund II Summer Learning	84.425D	S425D210045	13,510		-
COVID-19 - Elementary and Secondary School Emergency Relief Fund II Learning Loss	84.425D	S425D210045	<u>11,086</u>		<u>-</u>
Total Assistance Listing No. 84.425				511,705	
U.S. Department of Health and Human Services					
Pass-Through Minnesota Department of Education					
Cash Assistance:					
COVID-19 - Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases	93.323	**		21,258	-
Pass-Through Minnesota Department of Human Services					
Cash Assistance:					
COVID-19 - Child Care Stabilization Grant	93.575	**		47,598	
Federal Communications Commission					
Direct Award:					
Emergency Connectivity Fund	32.009	not applicable		38,900	-
Total Expenditures of Federal Awards				<u>\$ 1,408,237</u>	<u>\$ -</u>

** Not Available

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2022**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Lewiston-Altura Public Schools (the District) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

The District has elected not to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.



**INDEPENDENT AUDITORS' 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**

Board of Education
Independent School District No. 857
Lewiston, 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 and each major fund of Independent School District No. 857 (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 10, 2022.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

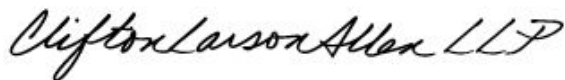
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material 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 Finding

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 questioned costs. 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.



CliftonLarsonAllen LLP

Rochester, Minnesota
November 10, 2022



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Independent School District No. 857
Lewiston, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Lewiston-Altura Public Schools Independent School District No. 857's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a significant deficiency.

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

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



CliftonLarsonAllen LLP

Rochester, Minnesota
November 10, 2022

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INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of Education
Independent School District No. 857
Lewiston, 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 and each major fund of Independent School District No. 857 (the District) as of June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 10, 2022.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting-bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. §6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts* and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Rochester, Minnesota
November 10, 2022

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**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? X yes no
 - Significant deficiency(ies) identified? yes X none reported
3. Noncompliance material to financial statements noted? yes X no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes X no
 - Significant deficiency(ies) identified? X yes none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)? X yes no

Identification of Major Federal Programs

Federal Assistance Listing Number(s)

10.553, 10.555, and 10.559

Name of Federal Program or Cluster

Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee

 yes X no

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
JUNE 30, 2022**

Section II – Financial Statement Findings

2022-001

ANNUAL FINANCIAL REPORTING UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Type of Finding:

Material Weakness in Internal Control over Financial Reporting

Condition:

The District engages the audit firm to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, the audit firm cannot be considered part of the District's internal control system. As part of its internal control over preparation of its financial statements, the District has implemented a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate.

Criteria or Specific Requirement:

The District and management share the ultimate responsibility for the District's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced.

Effect:

The potential exists that a material disclosure could be omitted from the financial statements and not be prevented, or detected and corrected by the District's internal controls.

Cause:

The District's personnel have not monitored recent accounting developments to the extent necessary to enable them to prepare the District's financial statements and related disclosures, to provide a high level of assurance that potential omissions or other errors that are material would be identified and corrected on a timely basis.

Repeat Finding:

The finding is a repeat finding in the immediately prior year. Prior year finding number was 2021-001.

Recommendation:

We recommend that the District continue to evaluate their internal staff and expertise to determine if further controls over annual financial reporting are beneficial.

Views of Responsible Officials and Planned Corrective Actions:

There is no disagreement with the finding. The District has informed us that they will continue to engage the audit firm to prepare the financial statements and related footnote disclosures, and will review and approve these prior to the issuance of the financial statements.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs

2022-002

Federal Agency: US Department of Agriculture
Federal Program Name: Child Nutrition Cluster
Assistance Listing Number: 10.553, 10.555, and 10.559
Federal Award Identification Number and Year: 212MN061N1199 - 2022
Pass-Through Agency: Minnesota Department of Education
Pass-Through Number(s): 1-0857-000
Award Period: July 1, 2021 – June 30, 2022

Type of Finding: Significant Deficiency in internal Control Over Compliance, Other Matters

Criteria or Specific Requirement:

Per 2 CRF Section 180.995, the District should have controls in place to review vendors showing they are not suspended or debarred from participating in procurement transactions that use federal funds.

Condition:

During suspension and debarment testing, it was noted that the review process was not operating effectively. There was no evidence of the district verifying one of the three vendors for suspension and debarment requirements prior to entering a covered transaction with the vendor.

Questioned Costs

None

Context:

One of three vendors tested had no review to ensure they were not suspended or debarred.

Cause:

Oversight.

Effect:

Lack of proper documentation of controls over compliance with suspension and debarment requirements could result in paying suspended or debarred vendors. This could ultimately result in questioned costs. After review of vendors, it was noted that no vendors used were on the suspension or debarment list.

Repeat Finding:

This is not a repeat finding.

Recommendation:

We recommend the District implement procedures and controls to ensure vendors are not suspended or debarred.

Views of Responsible Officials:

There is no disagreement with the finding.

Section IV – Findings and Questioned Costs – Minnesota Legal Compliance

Our audit did not disclose any matters required to be reported in accordance with the *Minnesota Legal Compliance Audit Guide for School Districts*.

**LEWISTON-ALTURA PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 857
UNIFORM FINANCIAL ACCOUNTING AND REPORTING
STANDARDS COMPLIANCE TABLE
JUNE 30, 2022**

	AUDIT	UFARS	DIFFERENCE		AUDIT	UFARS	DIFFERENCE
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$ 9,099,312	\$ 9,099,303	\$ 9	Total Revenue	\$ -	\$ -	\$ -
Total Expenditures	\$ 9,062,177	\$ 9,062,171	\$ 6	Total Expenditures	\$ 250,063	\$ 250,063	\$ -
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	\$ 122,698	\$ 122,698	\$ -	460 Nonspendable Fund Balance	\$ -	\$ -	\$ -
<i>Restricted/Reserved:</i>				<i>Restricted/Reserved:</i>			
401 Student Activities	\$ 146,230	\$ 146,229	\$ 1	407 Capital Projects Levy	\$ -	\$ -	\$ -
402 Scholarships	\$ 95,731	\$ 95,731	\$ -	413 Project Funded by COP	\$ -	\$ -	\$ -
403 Staff Development	\$ 136,715	\$ 136,715	\$ -	467 LTFM	\$ 357,001	\$ 357,001	\$ -
406 Health and Safety	\$ -	\$ -	\$ -	<i>Restricted:</i>			
407 Capital Projects Levy	\$ -	\$ -	\$ -	464 Restricted Fund Balance	\$ 90	\$ 90	\$ -
408 Cooperative Revenue	\$ -	\$ -	\$ -	<i>Unassigned:</i>			
413 Project Funded by COP	\$ -	\$ -	\$ -	463 Unassigned Fund Balance	\$ -	\$ -	\$ -
414 Operating Debt	\$ -	\$ -	\$ -				
416 Levy Reduction	\$ -	\$ -	\$ -	07 DEBT SERVICE			
417 Taconite Building Maint	\$ -	\$ -	\$ -	Total Revenue	\$ 486,045	\$ 486,046	\$ (1)
424 Operating Capital	\$ 83,394	\$ 83,394	\$ -	Total Expenditures	\$ 488,475	\$ 488,475	\$ -
426 \$25 Taconite	\$ -	\$ -	\$ -	<i>Nonspendable:</i>			
427 Disabled Accessibility	\$ -	\$ -	\$ -	460 Nonspendable Fund Balance	\$ -	\$ -	\$ -
428 Learning & Development	\$ -	\$ -	\$ -	<i>Restricted/Reserved:</i>			
434 Area Learning Center	\$ -	\$ -	\$ -	425 Bond Refunding	\$ -	\$ -	\$ -
435 Contracted Alt. Programs	\$ -	\$ -	\$ -	433 Maximum Effort Loan Aid	\$ -	\$ -	\$ -
436 State Approved Alt. Programs	\$ -	\$ -	\$ -	451 QZAB Payments	\$ -	\$ -	\$ -
438 Gifted & Talented	\$ 219	\$ 219	\$ -	<i>Restricted:</i>			
440 Teacher Development and Evaluation	\$ -	\$ -	\$ -	464 Restricted Fund Balance	\$ 23,703	\$ 23,703	\$ -
441 Basic Skills Programs	\$ -	\$ -	\$ -	<i>Unassigned:</i>			
445 Career Tech Programs	\$ -	\$ -	\$ -	463 Unassigned Fund Balance	\$ -	\$ -	\$ -
448 Achievement and Integration	\$ -	\$ -	\$ -				
449 Safe School Crime - Crime Levy	\$ 46,873	\$ 46,873	\$ -	18 Custodial			
450 Pre-Kindergarten	\$ -	\$ -	\$ -	Total Revenue	\$ 1,500	\$ 1,500	\$ -
451 QZAB Payments	\$ -	\$ -	\$ -	Total Expenditures	\$ 1,500	\$ 1,500	\$ -
452 OPEB Liab Not in Trust	\$ -	\$ -	\$ -	422 Unassigned Fund Balance (Net Assets)	\$ -	\$ -	\$ -
453 Unfunded Sev & Retirement Levy	\$ -	\$ -	\$ -				
459 Basic Skills Extended Time	\$ 11,332	\$ 11,332	\$ -	20 INTERNAL SERVICE			
467 LTFM	\$ 233,646	\$ 233,646	\$ -	Total Revenue	\$ -	\$ -	\$ -
472 Medical Assistance	\$ 63,182	\$ 63,182	\$ -	Total Expenditures	\$ -	\$ -	\$ -
<i>Restricted:</i>				422 Unassigned Fund Balance (Net Assets)	\$ -	\$ -	\$ -
464 Restricted Fund Balance	\$ -	\$ -	\$ -				
475 Title VII Impact Aid	\$ -	\$ -	\$ -	25 OPEB REVOCABLE TRUST			
476 Payments in Lieu of Taxes	\$ -	\$ -	\$ -	Total Revenue	\$ -	\$ -	\$ -
<i>Committed:</i>				Total Expenditures	\$ -	\$ -	\$ -
418 Committed for Separation	\$ -	\$ -	\$ -	422 Unassigned Fund Balance (Net Assets)	\$ -	\$ -	\$ -
461 Committed Fund Balance	\$ -	\$ -	\$ -				
<i>Assigned:</i>				45 OPEB IRREVOCABLE TRUST			
462 Assigned Fund Balance	\$ -	\$ -	\$ -	Total Revenue	\$ -	\$ -	\$ -
<i>Unassigned:</i>				Total Expenditures	\$ -	\$ -	\$ -
422 Unassigned Fund Balance	\$ 687,751	\$ 687,751	\$ -	422 Unassigned Fund Balance (Net Assets)	\$ -	\$ -	\$ -
02 FOOD SERVICES				47 OPEB DEBT SERVICE			
Total Revenue	\$ 724,770	\$ 724,770	\$ -	Total Revenue	\$ -	\$ -	\$ -
Total Expenditures	\$ 632,571	\$ 632,570	\$ 1	Total Expenditures	\$ -	\$ -	\$ -
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	\$ 26,410	\$ 26,410	\$ -	460 Nonspendable Fund Balance	\$ -	\$ -	\$ -
<i>Restricted/Reserved:</i>				<i>Restricted:</i>			
452 OPEB Liab Not in Trust	\$ -	\$ -	\$ -	425 Bond Refundings	\$ -	\$ -	\$ -
<i>Restricted:</i>				464 Restricted Fund Balance	\$ -	\$ -	\$ -
464 Restricted Fund Balance	\$ 193,165	\$ 193,166	\$ (1)	<i>Unassigned:</i>			
<i>Unassigned:</i>				463 Unassigned Fund Balance	\$ -	\$ -	\$ -
463 Unassigned Fund Balance	\$ -	\$ -	\$ -				
				04 COMMUNITY SERVICE			
04 COMMUNITY SERVICE				Total Revenue	\$ 438,604	\$ 438,605	\$ (1)
Total Revenue	\$ 438,604	\$ 438,605	\$ (1)	Total Expenditures	\$ 481,296	\$ 481,298	\$ (2)
Total Expenditures	\$ 481,296	\$ 481,298	\$ (2)	<i>Nonspendable:</i>			
<i>Nonspendable:</i>				460 Nonspendable Fund Balance	\$ -	\$ -	\$ -
460 Nonspendable Fund Balance	\$ -	\$ -	\$ -	<i>Restricted/Reserved:</i>			
<i>Restricted/Reserved:</i>				426 \$25 Taconite	\$ -	\$ -	\$ -
426 \$25 Taconite	\$ -	\$ -	\$ -	431 Community Education	\$ 13,474	\$ 13,474	\$ -
431 Community Education	\$ 13,474	\$ 13,474	\$ -	432 E.C.F.E.	\$ 17,984	\$ 17,984	\$ -
432 E.C.F.E.	\$ 17,984	\$ 17,984	\$ -	440 Teacher Development and Evaluation	\$ -	\$ -	\$ -
440 Teacher Development and Evaluation	\$ -	\$ -	\$ -	444 School Readiness	\$ -	\$ -	\$ -
444 School Readiness	\$ -	\$ -	\$ -	447 Adult Basic Education	\$ -	\$ -	\$ -
447 Adult Basic Education	\$ -	\$ -	\$ -	452 OPEB Liab Not in Trust	\$ -	\$ -	\$ -
452 OPEB Liab Not in Trust	\$ -	\$ -	\$ -	<i>Restricted:</i>			
<i>Restricted:</i>				464 Restricted Fund Balance	\$ 96,640	\$ 96,639	\$ 1
464 Restricted Fund Balance	\$ 96,640	\$ 96,639	\$ 1	<i>Unassigned:</i>			
<i>Unassigned:</i>				463 Unassigned Fund Balance	\$ -	\$ -	\$ -
463 Unassigned Fund Balance	\$ -	\$ -	\$ -				



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Management
Lewiston-Altura Public Schools
Lewiston, Minnesota

In planning and performing our audit of the financial statements of Lewiston-Altura Public Schools as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, 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 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 an other matter that is an opportunity to improve the efficiency of your operations. Our comment and suggestion regarding this matter is summarized below. We previously provided a written communication dated November 10, 2022, on the District's internal control. This letter does not affect our report on the financial statements dated November 10, 2022, nor our internal control communication dated November 10, 2022.

We noted that the District's procurement procedures using federal funding sources require quotations starting at \$3,000 and sealed bids starting at \$150,000. However, since the last time the District updated its procurement procedures, the federal guidelines have increased those same thresholds to \$10,000 for quotations and \$250,000 for sealed bids. State guidelines for quotations are \$25,000, and the threshold for sealed bids is \$175,000. As a result, the District's purchasing process may be burdened by procurement thresholds that are lower than necessary. We recommend that the District consider updating its procurement procedures to the thresholds suggested by federal and state guidelines.

We will review the status of this comment during our next audit engagement. We have already discussed this comment with various District personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

This communication is intended solely for the information and use of management, Board of Education, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Rochester, Minnesota
November 10, 2022

MINUTES OF THE LEWISTON-ALTURA PUBLIC HEARING
ISD #857
November 1, 2022

A Public Hearing was held by the School Board of Independent School District #857 on November 1, 2022 at 6:30pm at the L-A Intermediate School in Altura. A remote link was available for viewing the meeting. The purpose of the Hearing was on the question of the necessity and practicability of the proposed closure at the end of the 2022-2023 school year of Lewiston-Altura Intermediate School located at 325 1st Avenue, S.E., Altura, MN 55910.

Chair Brummer called the Hearing to order at 6:30pm. The Pledge of Allegiance was recited.

Members Toby Brummer, Connie Meyer, Jenny Koverman, Melissa Meisch, Dave Pringle and Sarah Sommer were present. Bree Maki was absent from the Hearing and viewed the Hearing remotely.

Chair Brummer explained the purpose of the public hearing. The reasons for the possible closure include the following: enrollment in the School District has consistently declined and is projected to continue to decline over the next 2-3 years; the building is significantly under-capacity and its grade-levels (5th and 6th grades) can effectively be served by the elementary school and high school, respectively; the building is in need of substantial repairs and improvements at an estimated cost of \$7.5 million; closing the building will result in operational cost savings of an estimated \$175,000 per year, savings which are necessary due to budgetary challenges as a result of declining enrollment and aging facilities; moving 6th graders to the high school will allow access to increased learning opportunities and a wider array of classes for 6th grade students.

Chair Brummer highlighted the Rules of Decorum for the Hearing that were available in handouts for meeting participants.

Superintendent Carman presented financial and facility background information on why the Board was considering the school closure. Elementary/Intermediate Principal Riebel, High School Principal Dr. Hanson and Teacher Brent Olson also presented information.

Five meeting participants addressed the Board: Shawn Kennedy-Lee, Bob Schell, Ashley Gossen, Carrie Speltz, Shelly Schell.

Meisch moved and Sommer seconded to adjourn the Hearing at 7:44pm. MCU.

Melissa Meisch, Clerk

MINUTES OF THE LEWISTON-ALTURA REGULAR SCHOOL BOARD MEETING
ISD #857
October 10, 2022

A regular meeting of the School Board of Independent School District #857 was held on October 10, 2022. The Board members met in the High School Library. Members Bree Maki, Melissa Meisch, Dave Pringle and Sarah Sommer were present. Toby Brummer, Connie Meyer and Jenny Koverman were absent.

Vice-Chair Maki called the meeting to order at 6:00pm. The Pledge of Allegiance was recited.

A L-A High School Student Report was presented by Levi Overing.

Motion by Sommer and second by Pringle to approve the October 10 meeting agenda. MCU.

Motion by Meisch and second by Sommer to approve the Consent Agenda. MCU.

There was discussion regarding long range financial and facility strategic planning, Facilities Task Force recommendations and input received at the October 5, 2022 Community Meeting.

Board Member Pringle introduced the following Resolution and moved its adoption:

**RESOLUTION TO HOLD A PUBLIC HEARING REGARDING THE RECOMMENDED CLOSURE OF
LEWISTON-ALTURA INTERMEDIATE SCHOOL**

WHEREAS, at the regular School Board meeting on September 12, 2022, Lewiston-Altura Facilities Task Force representatives presented a recommendation to close the Altura Intermediate School at the end of the 2022-2023 school year; and

WHEREAS, pursuant to Minnesota Statutes § 123B.51, closure of a schoolhouse may occur only after a public hearing on the question of the necessity and practicability of the proposed closing.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. A public hearing on the question of the necessity and practicability of the proposed closing of Lewiston-Altura Intermediate School will be held on November 1, 2022 at 6:30pm, at Altura Intermediate School, 325 1st Avenue, Altura MN 55910.
2. School District administration shall ensure that the Notice of Public Hearing attached hereto as Exhibit A is published for two consecutive weeks in the St. Charles Press/Lewiston Journal the official newspaper of the School District, and that all other applicable meeting notice requirements are fulfilled.
3. To facilitate the orderly operation of the hearing and ensure that all interested persons have an opportunity to speak, comment from members of the public at the above-mentioned hearing shall be limited to three (3) minutes of speaking time per person. Speakers are not permitted to merge their time with other speakers. A sign-up sheet will be available at the meeting, and speakers will be provided the opportunity to comment in the order listed on the sheet.

The motion for the adoption of the foregoing Resolution was duly seconded by Board Member Sommer, and upon vote being taken thereon, the following voted in favor thereof: Meisch, Pringle, Sommer, Maki. and none voted against the same, whereupon said Resolution was declared duly passed and adopted.

Motion by Sommer and seconded by Meisch to schedule the Truth in Taxation Hearing for Monday, December 12, 2022 at 6:00pm in the High School Library. The regular school board meeting will follow at approximately 6:20pm. MCU.

Motion by Meisch and seconded by Pringle to purchase a 2023 7-passenger Traverse SUV from Lewiston – Auto not to exceed \$45,000. MCU.

Motion by Meisch and seconded by Sommer to approve purchase of new 77-passenger Bluebird school bus not to exceed \$125,000- delivery date to be determined. MCU.

Reports were presented by Principal Riebel, Dr. Hanson and Superintendent Carman. Board Committee reports were discussed.

Motion by Meisch and seconded by Sommer to close the meeting for the purposes of Superintendent Evaluation.

Motion by Pringle and seconded by Sommer to end closed session at 7:52pm. MCU.

Motion by Meisch, seconded by Sommer to adjourn the meeting at 7:53pm. MCU.

Melissa Meisch, Clerk

FORM A

RESOLUTION OF GOVERNING BOARD SUPPORTING FORM A APPLICATION TO MINNESOTA STATE HIGH SCHOOL LEAGUE FOUNDATION

WHEREAS, the Minnesota State High School League Foundation was formed to provide support for Minnesota's high school youth to participate in athletics and fine arts;

WHEREAS, the Governing Board of Lewiston-Altura High School recognizes the value of student participation in extracurricular activities; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools in recognizing, promoting and funding extracurricular participation by high school students in athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the Governing Board of Lewiston-Altura High School supports the school's application to the Minnesota State High School League Foundation for a FORM A grant to offset student activity fees.

11/3/2022

Date


Board Chair/Head of School

11-3-2022

Date

Melissa Meusch
Board Clerk – Treasurer/ Finance Director

Lewiston-Altura Public Schools
October 2022 BOARD BILLS

Grp Code	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	11065	R2	N CLIFTON LARSON ALLEN LLP	V305BD	103175	3460455	2,940.00	0.00	2,940.00	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$2,940.00			
1	2120		Y FLINN SCIENTIFIC INC	V305BD	103177	2795127	266.22	0.00	266.22	11/08/2022	11/08/2022	11/08/2022
1	2120		Y FLINN SCIENTIFIC INC	V305BD	103176	2795329	49.77	0.00	49.77	11/08/2022	11/08/2022	11/08/2022
1	2120		Y FLINN SCIENTIFIC INC	V305BD	103178	2787938	833.71	0.00	833.71	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$1,149.70			
1	4845		N KELLY, KRISTIN	V305BD	103179	10-2022	645.00	0.00	645.00	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$645.00			
1	5939		N Lanesboro FFA	V305BD	103180	Fish&Wildlife invite	20.00	0.00	20.00	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$20.00			
1	3038		Y Lewiston Hardware, LLC	V305BD	103181	October 2022	157.02	0.00	157.02	11/08/2022	11/08/2022	11/08/2022
1	3038		Y Lewiston Hardware, LLC	V305BD	103183	7986	24.98	0.00	24.98	11/08/2022	11/08/2022	11/08/2022
1	3038		Y Lewiston Hardware, LLC	V305BD	103182	8079	51.46	0.00	51.46	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$233.46			
1	11260		Y LEWISTON JOURNAL	V305BD	103185	October 2022	725.01	0.00	725.01	11/08/2022	11/08/2022	11/08/2022
1	11260		Y LEWISTON JOURNAL	V305BD	103184	Corn Drive Thank you	12.00	0.00	12.00	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$737.01			
1	1235		Y LEWISTON WELDING & MACHININ(V305BD	V305BD	103186	3057	117.00	0.00	117.00	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$117.00			
1	1463		N LUTHER COLLEGE	V305BD	103187	11/2022	500.00	0.00	500.00	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$500.00			
1	5777		Y Metz's Hart-Land Creamery LLC	V305BD	103189	ECFE Oct 2022	200.00	0.00	200.00	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$200.00			
1	12540		Y MISSISSIPPI WELDERS SUPPLY CCV305BD	V305BD	103191	1529397	23.25	0.00	23.25	11/08/2022	11/08/2022	11/08/2022
1	12540		Y MISSISSIPPI WELDERS SUPPLY CCV305BD	V305BD	103190	1529396	108.50	0.00	108.50	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$131.75			
1	3184		N Rochester Telecom Systems, Inc	V305BD	103192	21291	5.09	0.00	5.09	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$5.09			
1	18080		N SCHILLING SUPPLY COMPANY	V305BD	103193	892711-00	92.25	0.00	92.25	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$92.25			
1	3265		N SCHOLASTIC EQUIPMENT CO LLC V305BD	V305BD	103194	14964	759.00	0.00	759.00	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$759.00			

Lewiston-Altura Public Schools
October 2022 BOARD BILLS

Grp Code	Rcd	W9	Vendor	Batch	Voucher	Inv No	Gross Amount	Disc Amt	Net Payment	Inv Date	Due Date	Disc Date
1	1919	R1	N SCHOOL HEALTH	V305BD	103195	4121258-01	17.91	0.00	17.91	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$17.91			
1	6993	Remit	N SOLIANT HEALTH, LLC	V305BD	103196	20513712	3,832.00	0.00	3,832.00	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$3,832.00			
1	5876	N	Teachers on Call	V305BD	103197	139916	2,615.68	0.00	2,615.68	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$2,615.68			
1	5318	N	The McDowell Agency, Inc.	V305BD	103188	October 2022	41.00	0.00	41.00	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$41.00			
1	5841	Y	True Friends	V305BD	103198	Corn Drive	1,750.00	0.00	1,750.00	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$1,750.00			
1	4193	N	University Wisconsin - La Crosse Plan	V305BD	103199	Field Trip 2022	111.00	0.00	111.00	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$111.00			
1	4635	Y	WINONA CONTROLS, INC.	V305BD	103200	20730	6,414.99	0.00	6,414.99	11/08/2022	11/08/2022	11/08/2022
							Check Amount:		\$6,414.99			
							Report Total:		\$22,312.84			

*Does not meet minimum amount
**Exceeds maximum amount

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
3474 AAA Awards							
	0857	001		73253			Check
		E 01	320	296	778 000 401		\$21.15
		E 01	320	294	788 000 401		\$21.14
	PO#: 29638	Voucher #:	102823	Invoice	Invoice No: 19126	10/11/2022	
							Paid Amt: \$42.29
							Check Amount: \$42.29
							Vendor Total: \$42.29
6887 Adamczyk, Sam							
	0857	001		73450			Check
		E 01	320	292	793 000 369		\$30.00
	PO#: 29959	Voucher #:	103155	Invoice	Invoice No: Meal Stipend CC	11/14/2022	
							Paid Amt: \$30.00
							Check Amount: \$30.00
							Vendor Total: \$30.00
5621 AEP CONNECTIONS, LLC							
	0857	001		73384			Check
		E 01	101	640	000 316 366		\$450.00
	PO#: 29829	Voucher #:	102992	Invoice	Invoice No: 10/2022	10/21/2022	
							Paid Amt: \$450.00
							Check Amount: \$450.00
							Vendor Total: \$450.00
6991 Albrecht-Benson, Mindy							
	0857	001		73419			Check
		E 01	320	296	772 000 305		\$108.00
	PO#: 29892	Voucher #:	103156	Invoice	Invoice No: 3881	11/14/2022	
							Paid Amt: \$150.00
							Check Amount: \$150.00
							Vendor Total: \$600.00
3128 R1 Amazon Capital Services							
	0857	001					Wire
		E 01	300	270	000 000 430		\$33.46
		E 01	300	270	000 000 430		\$3.99
	PO#: 29607	Voucher #:	103028	Invoice	Invoice No: 114-8468027-5146644	10/20/2022	
							Paid Amt: \$37.45
	PO#: 29665	Voucher #:	103029	Invoice	Invoice No: 114-7066081-4647409	10/20/2022	
							Paid Amt: \$25.77
	PO#: 29650	Voucher #:	103030	Invoice	Invoice No: 114-5390057-2222654	10/20/2022	
							Paid Amt: \$79.98

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
00420		ARNOLD'S SUPPLY					
		0857	001		73254		
			E 01	300	810 000 000 410	33x40 22 Mic liners-black	Check
			E 01	300	810 000 000 410	Liners	
		PO#: 29697	Voucher #:	102828	Invoice No: 305437	10/11/2022	Paid Amt: \$328.00
			E 01	101	810 000 000 410	tork matic brn towels	
			E 01	101	810 000 000 410	24x5 dustmop frame	
			E 01	101	810 000 000 410	18x5 dustmop fram	
			E 01	101	810 000 000 410	24x5 endless twist dust mop	
			E 01	101	810 000 000 410	1 1/8" dust mop handle	
		PO#: 29696	Voucher #:	102829	Invoice No: 305333	10/11/2022	Paid Amt: \$491.50
			E 01	102	810 011 155 303	Sept Contract Cleaning	
		PO#: 29695	Voucher #:	102830	Invoice No: 305414	10/11/2022	Paid Amt: \$3,085.00
			E 01	101	810 000 000 410	72" x 5" jumbo frame	Check
			E 01	101	810 000 000 410	72"x5" infinity twist dustmop	
		PO#: 29765	Voucher #:	102894	Invoice No: 306317	10/12/2022	Paid Amt: \$296.00
			E 01	101	810 000 000 410	72" x 5" jumbo frame	Check
			E 01	101	810 000 000 410	72"x5" infinity twist dustmop	
		PO#: 29819	Voucher #:	102993	Invoice No: inv 307044	10/21/2022	Paid Amt: \$4,860.00
			E 01	102	810 011 155 303	Oct 2022 Intermediate Contract Cleaning	
		PO#: 29818	Voucher #:	102994	Invoice No: 307045	10/21/2022	Paid Amt: \$3,085.00
			E 01	101	810 000 000 410	Contact Cleaning Oct- Elem	Check
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
		PO#: 29899	Voucher #:	103082	Invoice No: INV308418	11/4/2022	Paid Amt: \$1,041.50
			E 01	102	810 000 000 410	prolux bags	Check
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	
			E 01	102	810 000 000 410	p-screens lavender	
			E 01	102	810 000 000 410	prolux bags	
			E 01	102	810 000 000 410	green crt foam hand was	
			E 01	102	810 000 000 410	tru mill liners	
			E 01	102	810 000 000 410	liners	

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
3805		Auto Owners Insurance			73357		Check
		0857	001				
		E 01	005	760 000 720 340		Policy no. 51-183-999-00	\$22,991.07
	PO#: 29793	Voucher #:	102974	Invoice	Invoice No: 51-183-999-00	10/18/2022	
							Paid Amt: \$22,991.07
							Check Amount: \$22,991.07
							Vendor Total: \$22,991.07
2183		B & S Rentals Inc.			73358		Check
		0857	001				
		E 01	300	810 000 000 305		Service & Rent - September Billing	\$460.00
	PO#: 29800	Voucher #:	102975	Invoice	Invoice No: 6293	10/18/2022	
							Paid Amt: \$460.00
							Check Amount: \$460.00
							Vendor Total: \$460.00
6986		B and C Plumbing and Heating Inc.			73386		Check
		0857	001				
		E 01	300	865 000 347 350		Repair science room valve	\$311.00
		E 01	300	865 000 347 350		Service call	\$125.00
	PO#: 29810	Voucher #:	102995	Invoice	Invoice No: i51720	10/21/2022	
							Paid Amt: \$436.00
							Check Amount: \$436.00
							Vendor Total: \$436.00
2105		BATTERIES PLUS			73532		Check
		0857	001				
		E 01	005	810 000 000 410		Miscellaneous batteries for emergency lighting	\$922.09
		E 01	300	810 000 000 410		Batteries AA/AAA	\$105.40
	PO#: 29908	Voucher #:	103083	Invoice	Invoice No: P56379685	11/4/2022	
							Paid Amt: \$1,027.49
							Check Amount: \$1,027.49
							Vendor Total: \$1,027.49
2434		Bentson, Bill			73310		Check
		0857	001				
		E 01	320	296 772 000 305		TRC conference VB stais	\$75.00
	PO#: 29704	Voucher #:	102895	Invoice	Invoice No: TFC Sept 2022	10/12/2022	
							Paid Amt: \$75.00
							Check Amount: \$75.00
							Vendor Total: \$75.00
6956		BERGANKDV			73255		Check
		0857	001				
		E 01	005	110 000 000 305		Contract for September	\$1,125.00
	PO#: 29657	Voucher #:	102831	Invoice	Invoice No: 1173310	10/11/2022	
							Paid Amt: \$1,125.00
							Check Amount: \$1,125.00
							Vendor Total: \$1,125.00
		0857	001		73420		Check
		E 01	005	110 000 000 305		Contract for October	\$1,125.00

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
6956		BERGANKDV					
		0857		001	73420		Check
			E 01	005 110 000 000 305		Audit prep for fiscal year-end 2022	\$14,500.00
	PO#:	29844		Voucher #: 103037 Invoice		10/24/2022	
				Invoice No: 1175543			
							Paid Amt: \$15,625.00
							Check Amount: \$15,625.00
							Vendor Total: \$16,750.00
3831	R1	BLICK ART MATERIALS					
		0857		001	73311		Check
			E 01	300 212 000 000 430		Blick Studio Drawing Pencil - H	\$15.75
			E 01	300 212 000 000 430		Blick Studio Drawing Pencil - HB	\$15.75
			E 01	300 212 000 000 430		Blick Studio Drawing Pencil - 2B	\$15.75
			E 01	300 212 000 000 430		Blick Studio Drawing Pencil - 4B	\$15.75
			E 01	300 212 000 000 430		Richeson Black Art Paper Bulk Pack - 12" x 18"	\$182.00
			E 01	300 212 000 000 430		Scotch Painter's Tape for Delicate Surfaces - 3/4"	\$28.38
			E 01	300 212 000 000 430		Pacon Tru-Ray Construction Paper - 12" x 18", f	\$22.76
			E 01	300 212 000 000 430		Strathmore 400 Series Watercolor Paper Pad - "	\$101.50
			E 01	300 212 000 000 430		Blick Essentials Value Brush Set - Round Brush	\$139.90
			E 01	300 212 000 000 430		Blick Essentials Value Brush Set - Assorted Bru:	\$279.90
			E 01	300 212 000 000 430		Niji Watercolors - Assorted Colors, Set of 36 Pai	\$307.50
	PO#:	29602		Voucher #: 102896 Invoice		10/12/2022	
				Invoice No: 28163103			
			E 01	300 212 000 000 430		Blick Essentials Value Brush Set - Assorted Bru:	\$126.60
			E 01	300 212 000 000 430		Prismacolor clr pncil clifiss blendr	\$35.70
	PO#:	29316		Voucher #: 102897 Invoice		10/12/2022	
				Invoice No: 27936755			
							Paid Amt: \$162.30
							Check Amount: \$1,287.24
4951		Bremer Bank					
		0857		001	73387		Check
			E 01	300 212 000 000 430		General's Charcoal Pencil - White	\$42.40
	PO#:	29602		Voucher #: 102996 Invoice		10/21/2022	
				Invoice No: 9385994			
							Paid Amt: \$42.40
							Check Amount: \$42.40
							Vendor Total: \$1,329.64
4951		Bremer Bank					
		0857		001	73375		Check
			B 01	215 000		Madison National-LTD	\$150.00
	PO#:			Voucher #: 102952 Invoice		10/19/2022	
				Invoice No: S2023070			
							Paid Amt: \$150.00
							Check Amount: \$150.00
4951		Bremer Bank					
		0857		001	73381		Check
			B 01	215 091		Health Savings Plan	\$300.00
	PO#:			Voucher #: 103026 Invoice		10/19/2022	
				Invoice No: S202307			
							Paid Amt: \$300.00
							Check Amount: \$300.00

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
4951 Bremer Bank							
		0857		001	73564		
				B 01	215 000		Check
				B 01	215 092		\$150.00
				103133	Invoice	11/4/2022	\$1,884.50
		Voucher #:			Invoice No: S2023080		
							Paid Amt: \$2,034.50
							Check Amount: \$2,034.50
<hr/>							
5631 R1 BSN Sports, LLC							
		0857		001	73359		
				E 01	320 294 786 000 401		Check
				E 01	320 296 775 000 401		\$1,248.00
				E 01	320 296 775 000 401		\$1,248.00
				E 01	320 296 775 000 401		\$1,350.00
				E 01	320 294 786 000 401		\$1,350.00
		Voucher #:			Invoice No: 9184627	10/18/2022	
							Paid Amt: \$5,196.00
							Check Amount: \$5,196.00
							Vendor Total: \$2,584.50
<hr/>							
1157 R1 CARSON DELLOSA PUBLISHING LLC							
		0857		001	73360		
				E 01	101 201 000 000 430		Check
				E 01	101 201 000 000 430		\$12.99
				E 01	101 201 000 000 430		\$12.99
				E 01	101 201 000 000 430		\$8.29
				E 01	101 201 000 000 430		\$6.99
		Voucher #:			Invoice No: 306092660	11/4/2022	
							Paid Amt: \$611.39
							Check Amount: \$611.39
							Vendor Total: \$6,077.71

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type	Amount
1157	R1	CARSON DELLOSA PUBLISHING LLC						
		0857	001		73360			
		E 01	101	201	000	430	fall mini cut outs	\$4.99
		PO#: 29053	Voucher #:	102977	Invoice	Invoice No: 992884	10/18/2022	
								Paid Amt: \$46.25
								Check Amount: \$46.25
								Vendor Total: \$46.25
2671	R1	CDW-Government						
		0857	001		73508			
		E 01	005	630	000	405	SEAGATE 1TB Backup WHT	\$69.23
		E 01	005	630	000	405	SEAGATE 1TB Backup RED	\$59.68
		PO#: 29948	Voucher #:	103158	Invoice	Invoice No: DN64846	11/4/2022	
								Paid Amt: \$128.91
								Check Amount: \$128.91
								Vendor Total: \$128.91
5514		Center for Responsive Schools, Inc.						
		0857	001		73509			
		E 01	102	640	000	366	Responsive Classroom Middle School Core Cou	\$859.00
		PO#: 29233	Voucher #:	103086	Invoice	Invoice No: RC57124	11/4/2022	
								Paid Amt: \$859.00
								Check Amount: \$859.00
								Vendor Total: \$859.00
1451		Century High School						
		0857	001		73312			
		E 01	320	296	000	369	10.2.2022 Volleyball invite entry fee	\$100.00
		PO#: 29769	Voucher #:	102898	Invoice	Invoice No: 10/2022 VB invite	10/12/2022	
								Paid Amt: \$100.00
								Check Amount: \$100.00
								Vendor Total: \$100.00
1114		Century Link						
		0857	001		73256			
		E 01	101	810	000	320	Elementary Fire Alarm Analog Phone Line Acct#	\$84.33
		E 01	300	810	000	320	High School Fire Alarm Analog Phone Line Acct#	\$61.92
		E 01	005	760	000	320	Bus Garage Analog Phone Line Acct#31352055	\$75.50
		PO#: 29660	Voucher #:	102833	Invoice	Invoice No: Aug 2022	10/11/2022	
								Paid Amt: \$221.75
								Check Amount: \$221.75
								Vendor Total: \$221.75
		0857	001		73534			
		E 01	101	810	000	320	Elementary Fire Alarm Analog Phone Line Acct#	\$169.22
		E 01	300	810	000	320	High School Fire Alarm Analog Phone Line Acct#	\$124.40
		E 01	005	760	000	320	Bus Garage Analog Phone Line Acct#31352055	\$151.30
		PO#: 29925	Voucher #:	103087	Invoice	Invoice No: Oct 2022	11/4/2022	
								Paid Amt: \$444.92
								Check Amount: \$444.92
								Vendor Total: \$666.67

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
3254 Chester Pozanc Trucking & Exc. LLC							
		0857	001		73510		
		E 01	005	850 000 302	511	Mulch for front of schools	\$870.00
		PO#: 29250	Voucher #:	103159	Invoice	Invoice No: June 2022	11/4/2022
							Paid Amt: \$870.00
							Check Amount: \$870.00
							Vendor Total: \$870.00
6168 Cintas							
		0857	001		73257		
		E 01	005	810 000 000	305	Uniforms and Towels	\$172.60
		PO#: 29693	Voucher #:	102832	Invoice	Invoice No: 4132516783	10/11/2022
							Paid Amt: \$172.60
							Check Amount: \$172.60
							Vendor Total: \$172.60
		0857	001		73313		
		E 01	005	810 000 000	305	Uniforms and Towels	\$172.60
		PO#: 29747	Voucher #:	102899	Invoice	Invoice No: 4133208025	10/12/2022
							Paid Amt: \$172.60
							Check Amount: \$172.60
							Vendor Total: \$172.60
		0857	001		73361		
		E 01	005	810 000 000	305	Uniforms and Towels	\$172.60
		PO#: 29796	Voucher #:	102978	Invoice	Invoice No: 4133901499	10/18/2022
							Paid Amt: \$172.60
							Check Amount: \$172.60
							Vendor Total: \$172.60
		0857	001		73421		
		E 01	005	810 000 000	305	Uniforms and Towels	\$172.60
		PO#: 29843	Voucher #:	103038	Invoice	Invoice No: 4134585759	10/24/2022
							Paid Amt: \$172.60
							Check Amount: \$172.60
							Vendor Total: \$172.60
		0857	001		73535		
		E 01	005	810 000 000	305	Uniforms and Towels	\$172.60
		PO#: 29902	Voucher #:	103088	Invoice	Invoice No: 4135262492	11/4/2022
							Paid Amt: \$172.60
							Check Amount: \$172.60
							Vendor Total: \$345.20
1612 CITY OF ALTURA							
		0857	001		73314		
		E 01	102	810 000 000	330	123000 Intermediate Water and Sewer	\$180.23
		PO#: 29744	Voucher #:	102900	Invoice	Invoice No: 12300	10/12/2022
							Paid Amt: \$180.23
							Check Amount: \$180.23
							Vendor Total: \$180.23

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code Rcd	Vendor Co	Bank	Check No	Pmt/Void Date	Pmt Type
2707 City of Lewiston					
	0857	001	73362		
	E 01	300 810 000 000 330		03-00000011-00-7 HS Garage	Check
		Invoice No: 10/6/2022		10/18/2022	
					Paid Amt: \$18.33
					Check Amount: \$18.33
<hr/>					
	0857	001	73422		
	E 01	101 810 000 000 330		03-00011570-00-1 Bus Garage	Check
	E 01	300 810 000 000 330		03-00010064-00-8 High School	
	E 01	101 810 000 000 330		03-00012570-00-0 Elementary	
	E 01	300 810 000 000 330		03-00009164-00-3 hs Hydrant-Sprinkler	
		Invoice No: Sept 2022		10/24/2022	
					Paid Amt: \$2,134.01
					Check Amount: \$2,134.01
					Vendor Total: \$2,152.34
<hr/>					
6988 Class Tech Tips, LLC					
	0857	001	73315		
	E 01	701 204 011 414 366		Easy EdTech Club	Check
		Invoice No: 7138		10/12/2022	
					Paid Amt: \$159.00
					Check Amount: \$159.00
					Vendor Total: \$159.00
<hr/>					
11065 R2 CLIFTON LARSON ALLEN LLP					
	0857	001	73258		
	E 01	005 110 000 000 305		Progress billing for June 30 2022 audit	Check
	E 01	005 110 000 000 305		technology and client support fee	
		Invoice No: 3430993		10/11/2022	
					Paid Amt: \$6,300.00
					Check Amount: \$6,300.00
					Vendor Total: \$6,300.00
<hr/>					
02584 COTTER HIGH SCHOOL					
	0857	001	73363		
	E 01	300 258 000 000 369		Honor Band Meals	Check
	E 01	300 259 000 000 369		Honor Choir Meals	
		Invoice No: 9/27/2022		10/18/2022	
					Paid Amt: \$210.00
					Check Amount: \$210.00
					Vendor Total: \$210.00
<hr/>					
6799 Culhane, John (Jack)					
	0857	001	73259		
	E 01	320 296 778 000 305		9.20.2022 - CC girls Starter	Check
					\$37.50

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
03124	R1	DISCOUNT SCHOOL SUPPLY					
		0857	001		73260		
		E 04	005	582	000	344	430
				#SHIP99		Free shipping	\$0.00
PO#: 29621		Voucher #:	102836	Invoice	Invoice No: p41669170101	10/11/2022	
							Paid Amt: \$102.55
							Check Amount: \$102.55
							Vendor Total: \$102.55
1134		Duane, Brent					
		0857	001		73261		
		E 01	320	294	782	000	305
				9.26.2022		FB Official	\$30.00
PO#: 29673		Voucher #:	102837	Invoice	Invoice No: 9.26.2022 FBofficial	10/11/2022	
							Paid Amt: \$30.00
							Check Amount: \$30.00
							Vendor Total: \$60.00
6376		Ed Midwest LLC					
		0857	001		73262		
		E 01	005	630	000	302	305
				July		Contract	\$5,950.00
		E 01	005	630	000	302	305
				August		Contract	\$5,950.00
		E 01	005	630	000	302	305
				September			\$5,950.00
PO#: 29662		Voucher #:	102838	Invoice	Invoice No: July-September 22	10/11/2022	
							Paid Amt: \$17,850.00
							Check Amount: \$17,850.00
							Vendor Total: \$60.00
11202		Education Minnesota - Lewiston-Altura					
		0857	001		73565		
		B 01	215	016			
				LEA Dues			\$1,970.27
PO#: 29923		Voucher #:	102957	Invoice	Invoice No: S2023070	11/4/2022	
							Paid Amt: \$1,970.27
							Check Amount: \$5,950.00
							Vendor Total: \$23,800.00
		0857	001		73536		
		E 01	005	630	000	302	305
				October		Contract	\$5,950.00
PO#: 29923		Voucher #:	103089	Invoice	Invoice No: 1688	11/4/2022	
							Paid Amt: \$5,950.00
							Check Amount: \$5,950.00
							Vendor Total: \$23,800.00
		0857	001		73565		
		B 01	215	016			
				LEA Dues			\$1,970.27
PO#: 29923		Voucher #:	102957	Invoice	Invoice No: S2023070	11/4/2022	
							Paid Amt: \$1,970.27
							Check Amount: \$1,970.27
							Vendor Total: \$3,940.54

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
6496		EDUCATORS BENEFIT CONSULTANTS	0857	001			
	PO#:	Voucher #:		B 01 215 047	Invoice	10/19/2022	Wire
				102950	Invoice	10/19/2022	Paid Amt: \$64.20
				B 01 215 005	NW Mutual Match		\$987.31
				B 01 215 050	TSA - MEAVESI		\$3,224.48
	PO#:	Voucher #:		102959	Invoice	10/19/2022	Paid Amt: \$4,211.79
				B 01 215 049	TSA - Thrivent Financial		\$260.50
	PO#:	Voucher #:		102967	Invoice	10/19/2022	Paid Amt: \$260.50
				B 01 215 049	TSA - Thrivent Financial		\$1,285.21
	PO#:	Voucher #:		102968	Invoice	10/19/2022	Paid Amt: \$1,285.21
				B 01 215 041	TSA - American Funds		\$128.40
				B 01 215 059	TSA - Vanguard		\$217.10
	PO#:	Voucher #:		102970	Invoice	10/19/2022	Paid Amt: \$345.50
				B 01 215 040	TSA - VOYA		\$1,521.87
	PO#:	Voucher #:		102971	Invoice	10/19/2022	Paid Amt: \$1,521.87
				B 01 215 060	TSA - Wadell & Reed		\$164.20
	PO#:	Voucher #:		102972	Invoice	10/19/2022	Paid Amt: \$164.20
							Check Amount: \$7,853.27
				0857			Wire
	PO#:	Voucher #:		B 01 215 047	Invoice	10/19/2022	Paid Amt: \$64.20
				102724	Invoice	10/19/2022	Paid Amt: \$64.20
				B 01 215 050	TSA - MEAVESI		\$3,222.78
	PO#:	Voucher #:		102734	Invoice	10/19/2022	Paid Amt: \$3,222.78
				B 01 215 049	TSA - Thrivent Financial		\$260.50
	PO#:	Voucher #:		102742	Invoice	10/19/2022	Paid Amt: \$260.50
				B 01 215 049	TSA - Thrivent Financial		\$1,060.51
	PO#:	Voucher #:		102743	Invoice	10/19/2022	Paid Amt: \$1,060.51
				B 01 215 041	TSA - American Funds		\$128.40
				B 01 215 059	TSA - Vanguard		\$217.10
	PO#:	Voucher #:		102745	Invoice	10/19/2022	Paid Amt: \$345.50
				B 01 215 040	TSA - VOYA		\$1,521.87
	PO#:	Voucher #:		102746	Invoice	10/19/2022	Paid Amt: \$1,521.87
				B 01 215 060	TSA - Wadell & Reed		\$164.20
	PO#:	Voucher #:		102747	Invoice	10/19/2022	Paid Amt: \$164.20
							Check Amount: \$6,639.56
				0857			Wire
	PO#:	Voucher #:		B 01 215 047	Invoice	11/4/2022	Paid Amt: \$64.20
				103131	Invoice	11/4/2022	Paid Amt: \$64.20
				B 01 215 005	NW Mutual Match		\$987.31

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code Rcd	Vendor Co	Bank	Check No	Pmt/Void Date	Pmt Type
6496 EDUCATORS BENEFIT CONSULTANTS					
	0857	001			
		B 01	215 050		Wire
					\$3,405.74
PO#:	Voucher #:	103140	Invoice	11/14/2022	Paid Amt: \$4,393.05
		B 01	215 049		
					\$260.50
PO#:	Voucher #:	103148	Invoice	11/14/2022	Paid Amt: \$260.50
		B 01	215 049		
					\$1,285.21
PO#:	Voucher #:	103149	Invoice	11/14/2022	Paid Amt: \$1,285.21
		B 01	215 041		
					\$128.40
		B 01	215 059		
					\$217.10
PO#:	Voucher #:	103151	Invoice	11/14/2022	Paid Amt: \$345.50
		B 01	215 040		
					\$1,521.87
PO#:	Voucher #:	103152	Invoice	11/14/2022	Paid Amt: \$1,521.87
		B 01	215 060		
					\$164.20
PO#:	Voucher #:	103153	Invoice	11/14/2022	Paid Amt: \$164.20
					Check Amount: \$8,034.53
3012 Equiparts Corp					
	0857	001			Wire
		E 01	005 110 000 000 305		
					\$121.28
PO#:	Voucher #:	102839	Invoice	11/14/2022	Paid Amt: \$121.28
					Check Amount: \$121.28
					Vendor Total: \$22,648.64
6990 ERTL, ROBERT					
	0857	001			Check
		E 01	300 810 000 410		
					\$545.05
PO#:	Voucher #:	103090	Invoice	11/14/2022	Paid Amt: \$545.05
					Check Amount: \$545.05
					Vendor Total: \$545.05
3956 ESTR Publications					
	0857	001			Check
		E 01	300 407 000 740 433		
					\$20.00
		E 01	300 407 000 740 433		
					\$20.00
PO#:	Voucher #:	102840	Invoice	10/11/2022	Paid Amt: \$40.00
					Check Amount: \$40.00

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code Rcd	Vendor Co	Bank	Check No	Pmt/Void Date	Pmt Type
3956	ESTR Publications	0857 001	73388		
		E 01 300 407 000 740 433			Check
				Missed shipping % handling	\$7.40
PO#: 29831	Voucher #:	102997 Invoice	Invoice No: 37531	10/21/2022	Paid Amt: \$7.40 Check Amount: \$7.40
Vendor Total: \$47.40					
6731	Everyday Speech LLC	0857 001	73389		
		E 01 300 402 000 740 433			Check
				Annual subscription	\$299.99
PO#: 29754	Voucher #:	102998 Invoice	Invoice No: 2023-10-28 renewal	10/21/2022	Paid Amt: \$299.99 Check Amount: \$299.99
Vendor Total: \$299.99					
6987	FAMILY ZONE, INC.	0857 001	73319		
		E 01 005 630 000 000 430			Check
				Firewall	\$6,556.27
PO#: 29742	Voucher #:	102906 Invoice	Invoice No: INUS0002439	10/12/2022	Paid Amt: \$6,556.27 Check Amount: \$6,556.27
Vendor Total: \$6,556.27					
1054	FEDERAL TAXES	0857 001			
		B 01 215 002			Wire
				Federal W/itholding	\$14,549.40
PO#:	Voucher #:	102954 Invoice	Invoice No: S2023070	10/19/2022	Paid Amt: \$14,549.40
		B 01 215 010			
				FICA/Medicare	\$6,282.18
PO#:	Voucher #:	102960 Invoice	Invoice No: S2023070	10/19/2022	Paid Amt: \$6,282.18
		B 01 215 010			
				FICA/Medicare	\$26,861.78
PO#:	Voucher #:	102965 Invoice	Invoice No: S2023070	10/19/2022	Paid Amt: \$26,861.78 Check Amount: \$47,693.36
Vendor Total: \$6,556.27					
		B 01 215 002			Wire
				Federal W/itholding	\$143.99
PO#:	Voucher #:	102688 Invoice	Invoice No: S202305S20	10/19/2022	Paid Amt: \$143.99
		B 01 215 010			
				FICA/Medicare	\$56.16
PO#:	Voucher #:	102689 Invoice	Invoice No: S202305S20	10/19/2022	Paid Amt: \$56.16
		B 01 215 010			
				FICA/Medicare	\$240.16
PO#:	Voucher #:	102691 Invoice	Invoice No: S202305S20	10/19/2022	Paid Amt: \$240.16
		B 01 215 010			
				FICA/Medicare	\$42.18
PO#:	Voucher #:	102693 Invoice	Invoice No: S202305S10	10/19/2022	Paid Amt: \$42.18
		B 01 215 010			
				FICA/Medicare	\$180.32
PO#:	Voucher #:	102695 Invoice	Invoice No: S202305S10	10/19/2022	Paid Amt: \$180.32
		B 01 215 002			
				Federal W/itholding	\$17,784.05
PO#:	Voucher #:	102728 Invoice	Invoice No: S2023050	10/19/2022	Paid Amt: \$17,784.05

Lewiston-Altura Public Schools
Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
1054		FEDERAL TAXES					
		0857		001			
				B 01 215 010	FICA/Medicare		Wire
		Voucher #:		102735 Invoice	Invoice No: S2023050	10/19/2022	Paid Amt: \$7,441.44
		Voucher #:		102740 Invoice	FICA/Medicare		Paid Amt: \$31,818.22
		Voucher #:		102749 Credit	Federal Withholding	10/19/2022	Paid Amt: (\$1,611.81)
		Voucher #:		102750 Credit	FICA/Medicare	10/19/2022	Paid Amt: (\$252.80)
		Voucher #:		102752 Credit	FICA/Medicare	10/19/2022	Paid Amt: (\$1,080.92)
		Voucher #:		102755 Credit	FICA/Medicare	10/19/2022	Paid Amt: (\$18.96)
		Voucher #:		102756 Credit	FICA/Medicare	10/19/2022	Paid Amt: (\$81.00)
							Check Amount: \$54,661.03
6989		FULL COURT CUSTOM APPAREL INC					
		0857		001			
				B 01 215 002	Federal Withholding		Wire
		Voucher #:		103135 Invoice	Invoice No: S2023080	11/4/2022	Paid Amt: \$15,560.83
		Voucher #:		103141 Invoice	FICA/Medicare	11/4/2022	Paid Amt: \$6,752.04
		Voucher #:		103146 Invoice	FICA/Medicare	11/4/2022	Paid Amt: \$28,870.88
							Check Amount: \$51,183.75
18338		First Supply LLC					
		0857		001			
				E 01 300 810 000 410	HW Relief VLV		Check
		Voucher #:		103091 Invoice	Invoice No: 3365014-00	11/4/2022	Paid Amt: \$25.56
							Check Amount: \$25.56
							Vendor Total: \$153,538.14
6989		FULL COURT CUSTOM APPAREL INC					
		0857		001			
				E 01 320 296 778 000 401	Knit Caps		Check
				E 01 320 294 788 000 401	Knit Caps		\$165.00
		Voucher #:		102907 Invoice	Invoice No: 1641	10/12/2022	Paid Amt: \$165.00
							Check Amount: \$330.00
							Vendor Total: \$330.00

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code Rcd	Vendor Co	Bank	Check No	Pmt/Void Date	Pmt Type
5734	FUNK, ED	0857	001		
			73264		
		E 01	320 296 772 000 305	9.29.2022 VB Announcer	Check
		E 01	320 294 782 000 305	9.30.2022 FB Announcer	
					\$15.00
					\$37.75
					\$52.75
					\$15.00
					\$15.00
					\$67.75
					\$67.75
6919	G & B Environmental	0857	001		
			73538		
		E 01	320 296 772 000 305	VB Announcer	Check
		E 01	320 294 782 000 305	FB Announcer	
					\$30.00
					\$37.75
					\$67.75
					\$67.75
					\$50.00
					\$50.00
					\$185.50
1747	Goodhue Public Schools	0857	001		
			73321		
		E 01	300 810 000 000 350	Repair condenser coils HS/ELEM	Check
					\$2,650.00
					\$2,650.00
					\$2,650.00
					\$2,650.00
					\$160.00
					\$160.00
					\$160.00
					\$160.00
					\$160.00
4699	GOURMET'S DELIGHT INC	0857	001		
			73390		
		R 30	005 298 210 301 619	Cheesecake sale costs	Check
					\$9,432.00
					\$9,432.00
					\$9,432.00
					\$9,432.00
					\$9,432.00
2524	GRAINGER	0857	001		
			73512		
		E 01	300 810 000 000 410	P-trap	Check
					\$25.84

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
2524	R1	GRAINGER	0857	001	73512		Check
				E 01	300 810 000 000 410	P-Trap	\$14.38
				E 01	300 810 000 000 410	Nipple 2 in 4	\$15.56
				E 01	300 810 000 000 410	Nipple 2 in 4	\$10.80
				E 01	300 810 000 000 410	Union 2in	\$24.62
				PO#: 29935 Voucher #: 103093 Invoice No: 861209187 E 01 300 810 000 000 410 sink drains for kitchen \$185.54 E 01 300 810 000 000 410 Anchors to hang new signs in B-Gym \$26.12 E 01 300 810 000 000 410 credit memo 1489563754 (\$152.03)			Paid Amt: \$91.20
				PO#: 29876 Voucher #: 103128 Invoice No: 861209187 E 01 300 810 000 000 410			Paid Amt: \$59.63 Check Amount: \$150.83
Vendor Total:							\$150.83
5142	R1	Greden's Welding Shop	0857	001	73513		Check
				E 01	300 301 000 830 450	Metal	\$560.00
				PO#: 29830 Voucher #: 103084 Invoice No: 4103 E 01 300 301 000 830 450			Paid Amt: \$560.00 Check Amount: \$560.00
Vendor Total:							\$560.00
6746		Grossell, Mitch	0857	001	73265		Check
				E 01	320 296 772 000 305	9.29.2022 Early Ticket Taker	\$19.00
				E 01	320 296 772 000 305	9.27.2022 Early Ticket Taker	\$19.00
				PO#: 29710 Voucher #: 102843 Invoice No: 9.29.2022ticketaker E 01 320 296 772 000 305			Paid Amt: \$19.00
				PO#: 29680 Voucher #: 102844 Invoice No: 9.27.2022tickertaker E 01 320 296 772 000 305			Paid Amt: \$19.00 Check Amount: \$38.00
				PO#: 29858 Voucher #: 103043 Invoice No: Oct 2022 E 01 320 296 772 000 305 10.11.2022 Early Ticket Taker \$19.00 E 01 320 296 772 000 305 10.11.2022 Clock \$32.75 E 01 320 296 772 000 305 10.18.2022 Early Ticket Taker \$19.00			Paid Amt: \$70.75 Check Amount: \$70.75
Vendor Total:							\$108.75
6935		GWS	0857	001	73266		Check
				E 01	300 301 000 830 450	Metal	\$220.00
				PO#: 29550 Voucher #: 102845 Invoice No: 4035 E 01 300 301 000 830 450			Paid Amt: \$220.00 Check Amount: \$220.00
Vendor Total:							\$220.00

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
6719 Hammann, Joelle							
		0857		001	73427		
		E	01	320	296	772 000 305	JH Official 09/01/2022
		E	01	320	296	772 000 305	JH Official 10/11/2022
		PO#: 29495		Voucher #:	103044	Invoice No: Oct 2022	10/24/2022
							Paid Amt: \$30.00
							Check Amount: \$30.00
							Vendor Total: \$30.00
6891 Harter's Trash & Recycling Inc							
		0857		001	73391		
		E	01	300	810	000 000 330	High School Garbage/Recycling-Site 025051-00
		E	01	101	810	000 000 330	Elementary Garbage/Recycling-Site 025051-00C
		E	01	102	810	000 000 330	Intermediate Garbage/Recycling-Site025051-00C
		PO#: 29824		Voucher #:	102999	Invoice No: 0000488909	10/21/2022
							Paid Amt: \$1,822.38
							Check Amount: \$1,822.38
							Vendor Total: \$1,822.38
3210 HBC							
		0857		001	73322		
		E	01	101	810	000 000 320	Elem
		E	01	102	810	000 000 320	Int
		E	01	300	810	000 000 320	HS
		PO#: 29761		Voucher #:	102909	Invoice No: Oct 2022	10/12/2022
							Paid Amt: \$1,437.51
		E	01	005	630	000 000 320	District Internet October 2022
		PO#: 29762		Voucher #:	102910	Invoice No: Oct 2022	10/12/2022
							Paid Amt: \$818.99
							Check Amount: \$2,256.50
							Vendor Total: \$2,256.50
6429 Heartland Country Club							
		0857		001	73365		
		E	01	320	294	788 000 369	2022 Cross Country Meet
		E	01	320	296	778 000 369	2022 Cross Country Meet
		PO#: 29786		Voucher #:	102982	Invoice No: 160	10/18/2022
							Paid Amt: \$500.00
							Check Amount: \$500.00
							Vendor Total: \$500.00
07141 HIGH PLAINS COOPERATIVE							
		0857		001	73267		
		E	01	005	760	000 720 440	unleaded gasoline & diesel fuel
		PO#: 29683		Voucher #:	102846	Invoice No: 2334	10/11/2022
							Paid Amt: \$3,364.88
		E	01	005	760	000 720 401	3/4" X 17' fuel hose
		PO#: 29684		Voucher #:	102847	Invoice No: 14730	10/11/2022
							Paid Amt: \$86.99
							Check Amount: \$3,451.87

Lewiston-Altura Public Schools

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Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
07141 HIGH PLAINS COOPERATIVE							
		0857	001		73366		
		E 01	005	760 000 720 440		unleaded gasoline & diesel fuel	Check
							\$1,754.48
		PO#: 29782	Voucher #:	102883 Invoice		10/18/2022	Paid Amt: \$1,754.48
							Check Amount: \$1,754.48
<hr/>							
		0857	001		73392		
		E 01	005	760 000 720 440		unleaded gasoline & diesel fuel	Check
							\$2,915.06
		PO#: 29790	Voucher #:	103000 Invoice		10/21/2022	Paid Amt: \$2,915.06
							Check Amount: \$2,915.06
<hr/>							
		0857	001		73541		
		E 01	005	760 000 720 440		unleaded gasoline & diesel fuel	Check
							\$2,353.62
		E 01	005	760 000 720 440		unleaded gasoline & diesel fuel	
							\$4,970.74
		PO#: 29930	Voucher #:	103095 Invoice		11/4/2022	Paid Amt: \$7,324.36
							Check Amount: \$7,324.36
<hr/>							
6843 Hill, Stacy							
		0857	001		73268		
		E 01	320	296 772 000 305		9.29.2022 VB line judge	Check
							\$48.50
		PO#: 29707	Voucher #:	102848 Invoice		10/11/2022	Paid Amt: \$48.50
							Check Amount: \$48.50
<hr/>							
		0857	001		73428		
		E 01	320	296 772 000 305		10.11.2022 VB line judge	Check
							\$48.50
		E 01	320	296 772 000 305		10.18.2022 VB line judge	
							\$48.50
		PO#: 29857	Voucher #:	103045 Invoice		10/24/2022	Paid Amt: \$97.00
							Check Amount: \$97.00
<hr/>							
6789 Hines, Micaela							
		0857	001		73269		
		E 01	320	296 772 000 305		9.29.2022 VB JH Official	Check
							\$15.00
		PO#: 29706	Voucher #:	102850 Invoice		10/11/2022	Paid Amt: \$15.00
							Check Amount: \$15.00
<hr/>							
6972 Hoffman, Tyler							
		0857	001		73270		
		E 01	320	294 782 000 305		FB JH Official 9.20.2022	Check
							\$45.00
		PO#: 29670	Voucher #:	102851 Invoice		10/11/2022	Paid Amt: \$45.00
							Check Amount: \$45.00

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code Rcd	Vendor Co	Bank	Check No	Pmt/Void Date	Pmt Type
6972 Hoffman, Tyler					
	0857	001	73323		
		E 01	320 294 782 000 305	FB JH Official 10.04.2022	Check
		E 01	320 294 778 000 305	CC meet 10.06.2022	\$30.00
		E 01	320 296 778 000 305	CC meet 10.06.2022	\$27.50
					\$27.50
	PO#: 29772	Voucher #:	102911 Invoice	Invoice No: Oct.2022	10/12/2022
					Paid Amt: \$85.00
					Check Amount: \$85.00
					Vendor Total: \$130.00
6265 HOME FEDERAL SAVINGS BANK					
	0857	001	73376		
		B 01	215 092	Payroll Deductions	Check
					\$42.50
	PO#: 29772	Voucher #:	102956 Invoice	Invoice No: S2023070	10/19/2022
					Paid Amt: \$42.50
					Check Amount: \$42.50
					Vendor Total: \$85.00
5670 HORMAN, TODD					
	0857	001	73271		
		E 01	320 294 782 000 305	9.26.2022 FB Official	Check
					\$30.00
	PO#: 29672	Voucher #:	102852 Invoice	Invoice No: 9.26.2022 FBofficial	10/11/2022
					Paid Amt: \$30.00
					Check Amount: \$30.00
					Vendor Total: \$60.00
4905 HUF COR INC.					
	0857	001	73514		
		E 01	101 810 012 160 520	Operable Wall system	Check
		E 01	101 865 000 380 350	Wall Labor	\$1,311.00
					\$4,504.00
	PO#: 29961	Voucher #:	103173 Invoice	Invoice No: 5941	11/4/2022
					Paid Amt: \$5,815.00
					Check Amount: \$5,815.00
					Vendor Total: \$5,815.00

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
3172	R1	Hy-Vee Accounts Receivable					
		0857	001		73393		
		E 04	005	570	000	490	Cardinal Club Food 9/16/2022
		PO#: 29826	Voucher #:	103001	Invoice	Invoice No: Sept 2022	10/21/2022
							\$657.88
							Paid Amt: \$657.88
							Check Amount: \$657.88
							Vendor Total: \$657.88
4085		IEA, INC					
		0857	001		73394		
		E 01	005	865	000	352	305 Half Rate Travel - E. Heiting
		E 01	005	865	000	352	305 Coordination - D. Fitch
		E 01	005	865	000	352	305 Chemical Hygiene - D. Fitch
		E 01	005	865	000	352	305 EHS Prog review - D. Fitch
		E 01	005	865	000	352	305 EHS Prog review - E. Heiting
		E 01	005	865	000	352	305 Lab Safety Inspec - D. Fitch
		E 01	005	865	000	352	305 Lab Safety Inspec - E. Heiting
		E 01	005	865	000	352	305 Personal Protective Equip - D. Fitch
		E 01	005	865	000	352	305 Safety Committee - D. Fitch
		E 01	005	865	000	352	305 Mileage
		PO#: 29822	Voucher #:	103002	Invoice	Invoice No: 00045663	10/21/2022
							\$55.94
							\$67.13
							\$179.00
							\$89.50
							\$358.00
							\$44.75
							\$89.50
							\$44.75
							\$44.75
							\$52.50
							Paid Amt: \$1,025.82
							Check Amount: \$1,025.82
							Vendor Total: \$1,025.82
5339	R1	Impact Applications Inc					
		0857	001		73395		
		E 01	320	294	000	000	401 1 Year Subscription - Package 1 - Access via Int
		E 01	320	296	000	000	401 1 Year Subscription - Package 1 - Access via Int
		PO#: 29787	Voucher #:	103003	Invoice	Invoice No: 20225435	10/21/2022
							\$231.00
							\$231.00
							Paid Amt: \$462.00
							Check Amount: \$462.00
							Vendor Total: \$462.00
4373		ING					
		0857	001				
		B 01	215	091			
		PO#: 29826	Voucher #:	102955	Invoice	Invoice No: S2023070	10/19/2022
							\$2,196.82
							Paid Amt: \$2,196.82
							Check Amount: \$2,196.82
							Vendor Total: \$2,196.82
4373		ING					
		0857	001				
		B 01	215	091			
		PO#: 29826	Voucher #:	102729	Invoice	Invoice No: S2023050	10/19/2022
							\$1,936.42
							\$19.80
							\$217.80
							Paid Amt: \$1,936.42
							Vendor Total: \$2,196.82

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
2257	R1	J.W. Pepper & Son, Inc.		0857	001		
					73324		
					E 01 300 259 000 000 430	10352304 The Gallant Knight	Check
					E 01 300 259 000 000 430	11394014 Salaam Aleikum SSA	\$78.00
					E 01 300 259 000 000 430	3139250 You're a Mean One Mr. Grinch SAB	\$68.75
					E 01 300 259 000 000 430	10008769 O Mistress Mine TB	\$63.00
						10/12/2022	\$90.00
					PO#: 29456	Voucher #: 102916 Invoice No: 364585615	Paid Amt: \$610.00
							Check Amount: \$610.00
					0857		
					73367		
					E 01 300 259 000 000 430	Dies Irae	Check
					E 01 300 259 000 000 430	My Favorite Things	\$14.75
					E 01 300 259 000 000 430	Singable Solutions Sacred Two-Part	\$103.25
						10/18/2022	\$8.95
					PO#: 28389	Voucher #: 102984 Invoice No: 36400848	Paid Amt: \$126.95
							Check Amount: \$126.95
					0857		
					73542		
					E 01 300 259 000 000 430	Voice on the Wind	Check
					E 01 300 259 000 000 430	10604740 Dies Irae	\$23.45
					E 01 300 259 000 000 430	1131676F Fly Away Home Virtual Choir Bundle	\$20.65
					E 01 300 259 000 000 430	Shipping	\$57.99
						11/4/2022	\$12.99
					PO#: 29758	Voucher #: 103097 Invoice No: 3104812	Paid Amt: \$115.08
							Check Amount: \$115.08
							Vendor Total: \$852.03
4872		JACOBS, HOLLY		0857	001		
					73272		
					E 01 320 296 772 000 305	9.29.2022 VB Clock	Check
					PO#: 29708	Voucher #: 102853 Invoice No: 9.29.2022VB clock	Paid Amt: \$32.75
					E 01 320 296 772 000 305	VB V Clock 9.27.2022	\$32.75
					PO#: 29678	Voucher #: 102860 Invoice No: 9.27.2022 VBclock	Paid Amt: \$32.75
							Check Amount: \$65.50
					0857		
					73430		
					E 01 320 296 772 000 305	10.18.2022 VB Clock	Check
					PO#: 29867	Voucher #: 103047 Invoice No: Oct 2022	Paid Amt: \$32.75
							Check Amount: \$32.75
							Vendor Total: \$98.25

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code Rcd	Vendor Co	Bank	Check No	Pmt/Void Date	Pmt Type
4138	Jaquith, Carol	0857	73431		
		E 01 320 296 772 000 305	Section VB		
	PO#: 29881	Voucher #: 103067	Invoice No: 10.24.22	10/24/2022	Check
				\$108.00	
				Paid Amt: \$108.00	
				Check Amount: \$108.00	
				Vendor Total: \$108.00	
09060	JOHNSON CONTROLS FIRE PROTECTION LP	0857	73396		
		E 01 005 865 000 363 350	Alarm testing and sprinklers		
	PO#: 29806	Voucher #: 103004	Invoice No: 89160776	10/21/2022	Check
				\$767.64	
				Paid Amt: \$767.64	
				Check Amount: \$767.64	
				Vendor Total: \$767.64	
4845	KELLY, KRISTIN	0857	73273		
		E 01 005 110 000 000 110	9/8 work at LAHS		
		E 01 005 110 000 000 110	9/10 FY23 teachers NOA Spreadsheet & 9/15 p.		
		E 01 005 110 000 000 110	9/11 verify contacts		
		E 01 005 110 000 000 110	9/12-9/15 payroll		
		E 01 005 110 000 000 110	9/16 Communication with Gwen		
		E 01 005 110 000 000 110	9/18 9/16 calculate/confirm allocations CTE teac		
		E 01 005 110 000 000 110	9/20 audit questions/payroll question		
		E 01 005 110 000 000 110	9/22 LAHS invoice training and levy items		
		E 01 005 110 000 000 110	9/23-9/25 multiple issues and questions		
		E 01 005 110 000 000 110	9/27 review payroll		
		E 01 005 110 000 000 110	9/8,9/22 travel time		
	PO#: 29733	Voucher #: 102861	Invoice No: 09-2022	10/11/2022	Check
				\$480.00	
				\$154.80	
				\$120.00	
				\$120.00	
				\$30.00	
				\$135.00	
				\$45.00	
				\$240.00	
				\$150.00	
				\$75.00	
				\$42.50	
				Paid Amt: \$1,592.30	
				Check Amount: \$1,592.30	
				Vendor Total: \$1,592.30	
3282	Kennedy & Graven Chartered	0857	73516		
		E 01 005 110 000 000 305	General Matters LE500-00011		
		E 01 005 110 000 000 305	School Closure LE500-00016		
	PO#: 29885	Voucher #: 103098	Invoice No: 170324, 170325	11/4/2022	Check
				\$305.00	
				\$2,984.50	
				Paid Amt: \$3,289.50	
				Check Amount: \$3,289.50	
				Vendor Total: \$3,289.50	

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
6827		Kennedy, Rylee		001	73274		Check
		0857	E	01	320 294 782 000 305	JH Official 9.27.2022	\$15.00
	PO#: 29674	Voucher #:		102854	Invoice	Invoice No: 9.27.2022 JHofficial	
							Paid Amt: \$15.00
							Check Amount: \$15.00
<hr/>							
6611		Ketchum, Mary		001	73325		Check
		0857	E	30	005 298 203 301 401	HOCO candy reimbursement	\$45.96
	PO#: 29778	Voucher #:		102917	Invoice	Invoice No: HOCO reimbursement	
						10/12/2022	Paid Amt: \$45.96
							Check Amount: \$45.96
							Vendor Total: \$45.96
<hr/>							
10141		KWIK TRIP		001	73397		Check
		0857	E	01	005 760 000 720 440	Van Fuel	\$855.59
	PO#: 29823	Voucher #:		103005	Invoice	Invoice No: Sept 2022	
						10/21/2022	Paid Amt: \$855.59
							Check Amount: \$855.59
							Vendor Total: \$855.59
<hr/>							
11015	R1	LAKESHORE		001	73368		Check
		0857	E	01	102 203 905 000 430	Flex-Space Balance Ball Seats Item # LC529BU	\$89.97
			E	01	102 203 905 000 430	Flex-Space Wobble Cushion Item # LC511RG	\$74.97
			E	01	102 203 905 000 430	Shipping and Handling	\$24.74
	PO#: 29485	Voucher #:		102985	Invoice	Invoice No: 578175100722	
						10/18/2022	Paid Amt: \$189.68
							Check Amount: \$189.68
							Vendor Total: \$189.68
<hr/>							
5756		LEARNING A-Z		001	73326		Check
		0857	E	01	701 216 000 401 406	Vocab-Small School vocabulary A-Z Licenses	\$228.00
	PO#: 29740	Voucher #:		102912	Invoice	Invoice No: 5919036	
						10/12/2022	Paid Amt: \$228.00
							Check Amount: \$228.00

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type	
5756 LEARNING A-Z								
		0857		001	73398			
		E	01	701	216	000 401 406	Check	
		Reading A-Z renewal - order number 10005968					\$128.00	
		PO#: 29791		Voucher #:	103006	Invoice No: 10005968		
						10/21/2022		
							Paid Amt: \$128.00	
							Check Amount: \$128.00	
							Vendor Total: \$356.00	
5893 LeRoy-Ostrander Schools								
		0857		001	73327			
		E	30	005	298	203 301 369	Check	
		National Convention Fees					\$1,200.00	
		PO#: 29777		Voucher #:	102913	Invoice No: 100		
						10/12/2022		
							Paid Amt: \$1,200.00	
							Check Amount: \$1,200.00	
							Vendor Total: \$1,200.00	
11190 LEWISTON AUTO								
		0857		001	73543			
		E	01	300	810	000 000 350	Check	
		Oil change					\$64.40	
		PO#: 29912		Voucher #:	103099	Invoice No: 309207		
						11/4/2022		
							Paid Amt: \$64.40	
							Check Amount: \$64.40	
							Vendor Total: \$64.40	
3038 Lewiston Hardware, LLC								
		0857		001	73275			
		E	01	005	760	000 720 401	Check	
		big stretch sealant, paper towels					\$43.97	
		PO#: 29687		Voucher #:	102855	Invoice No: 7434		
						10/11/2022		
							Paid Amt: \$43.97	
							Check Amount: \$43.97	
							Vendor Total: \$64.40	
5857 LEWISTON AUTO								
		0857		001	73328			
		E	01	300	810	000 000 410	Check	
		Custodial Supplies invoice 7563					\$21.98	
		Custodial Supplies invoice 7548					\$8.56	
		Activites Dept invoice 7304					\$2.89	
		Custodial Supplies invoice 7028					\$57.70	
		Custodial Supplies invoice 7021					\$47.96	
		Custodial Supplies invoice 7029					\$18.99	
		Custodial Supplies invoice 7578					\$65.98	
		Custodial Supplies invoice 7574					\$30.97	
		Custodial Supplies invoice 7563					\$21.98	
		Custodial Supplies invoice 7453					\$6.49	
		Custodial Supplies invoice 7434					\$43.97	
		PO#: 29739		Voucher #:	102914	Invoice No: Sept 2022		
						10/12/2022		
							Paid Amt: \$327.47	
							Check Amount: \$327.47	
							Vendor Total: \$327.47	
5857 LEWISTON AUTO								
		0857		001	73399			
		E	01	320	298	760 000 401	Check	
		Paint					\$32.99	

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
3038 Lewiston Hardware, LLC							
		0857	001		73399		
		E 01	320	298	760 000 401	Brushes, rollers, sponges	Check
		E 01	320	298	760 000 401	Paint	\$52.42
		E 01	320	298	760 000 401	Paint	\$35.98
		E 01	320	298	760 000 401	Paint	\$119.96
		E 01	320	298	760 000 401	Paint	\$14.99
		E 01	320	298	760 000 401	Recycle Fee	\$4.45
PO#:	29811	Voucher #:	103007	Invoice	No: 7845	10/21/2022	
							Paid Amt: \$260.79
							Check Amount: \$260.79
							Vendor Total: \$632.23
11260 LEWISTON JOURNAL							
		0857	001		73400		
		E 01	102	050	000 000 401	Paper yearly subscription renewal	Check
PO#:	29814	Voucher #:	103008	Invoice	No: 2022-2023	10/21/2022	
							Paid Amt: \$52.00
							Check Amount: \$52.00
							Vendor Total: \$52.00
2451 Lewiston Lions Club							
		0857	001		73276		
		E 01	320	296	772 000 305	9.29.2022 Later Ticket Taker	Check
		E 01	320	294	782 000 305	9.30.2022 Later Ticket Taker	\$37.00
PO#:	29709	Voucher #:	102856	Invoice	No: 9.29.2022 9.30.2022	10/11/2022	
		E 01	320	296	772 000 305	Later Ticket Taker 9.27.2022	\$74.00
PO#:	29679	Voucher #:	102857	Invoice	No: 9.27.2022 tickettake	10/11/2022	
							Paid Amt: \$37.00
							Check Amount: \$148.00
		0857	001		73544		
		E 01	320	296	772 000 305	10.24.2022	Check
PO#:	29887	Voucher #:	103100	Invoice	No: Later Ticket Taker	11/4/2022	
		E 01	320	296	772 000 305	10.11.2022 Later Ticket Taker	\$50.00
		E 01	320	296	772 000 305	10.18.2022 Later Ticket Taker	\$37.00
		E 01	320	294	782 000 305	10.19.2022 Later Ticket Taker	\$37.00
PO#:	29859	Voucher #:	103101	Invoice	No: Later Ticket Taker	11/4/2022	
							Paid Amt: \$148.00
							Check Amount: \$198.00
							Vendor Total: \$346.00
1235 LEWISTON WELDING & MACHINING, INC							
		0857	001		73277		
		E 01	102	810	000 000 350	weld up stainless rials - Altura School	Check
PO#:	29723	Voucher #:	102859	Invoice	No: 2991	10/11/2022	
							Paid Amt: \$36.00
							Check Amount: \$36.00

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
1235 LEWISTON WELDING & MACHINING, INC							
		0857	001	E 01 005 810 000 000 410	73545	Tires for tractor/repair skid shoes on tiller	Check
		PO#: 29874		Voucher #: 103102 Invoice		11/14/2022	
				Invoice No: 3042			
							Paid Amt: \$646.47
							Check Amount: \$646.47
							Vendor Total: \$682.47
5865 R1 Loffler Companies -- 131511							
		0857	001	E 01 300 630 000 000 315	73278	CANON/I6575I 1227	Check
				E 01 300 630 000 000 315		Freight & Delivery fee	
		PO#: 29692		Voucher #: 102858 Invoice		10/11/2022	
				Invoice No: 4152689			
							Paid Amt: \$131.78
							Check Amount: \$131.78
							Vendor Total: \$131.78
73401 Altura Konica Minolta/B808							
		0857	001	E 01 102 630 000 000 315		Altura Konica Minolta/B808	Check
				E 01 102 630 000 000 315		Altura Minolta/C558	
				E 01 102 630 000 000 315		freight & Delivery Fee	
		PO#: 29815		Voucher #: 103009 Invoice		10/21/2022	
				Invoice No: 4168427			
							Paid Amt: \$2,183.87
							Check Amount: \$2,183.87
							Vendor Total: \$2,183.87
73433 Altura Copier							
		0857	001	E 01 102 630 000 000 315		Altura Copier	Check
				E 01 102 630 000 000 315		freight & Delivery Fee	
		PO#: 29845		Voucher #: 103049 Invoice		10/24/2022	
				Invoice No: 4173441			
							Paid Amt: \$12.27
							Check Amount: \$12.27
							Vendor Total: \$12.27
73546 CANON/I6575I 1227							
		0857	001	E 01 300 630 000 000 315		CANON/I6575I 1227	Check
				E 01 300 630 000 000 315		Freight & Delivery fee	
		PO#: 29914		Voucher #: 103103 Invoice		11/14/2022	
				Invoice No: 4180784			
							Paid Amt: \$131.78
							Check Amount: \$131.78
							Vendor Total: \$4,598.44

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
1640							
LOGAN HIGH SCHOOL							
		0857	001		73329		
		E 01	320	296	772 000 369	VB invite entry fee 10.08.2022	Check
							\$200.00
		PO#: 29773	Voucher #:	102915	Invoice	Invoice No: Oct 2022 VB invite	
						10/12/2022	
							Paid Amt: \$200.00
							Check Amount: \$200.00
							Vendor Total: \$200.00
2752							
Mabel-Canton FFA							
		0857	001		73279		
		E 30	005	298	203 301 369	Miller Invite	Check
							\$49.00
		PO#: 29666	Voucher #:	102862	Invoice	Invoice No: Sept 2022	
						10/11/2022	
							Paid Amt: \$49.00
							Check Amount: \$49.00
							Vendor Total: \$49.00
17090							
MADISON NATIONAL LIFE							
		0857	001		73568		
		B 01	215	000		Madison National-LTD	Check
							\$458.19
		PO#: 29666	Voucher #:	102958	Invoice	Invoice No: S2023070	
						11/4/2022	
							Paid Amt: \$458.19
							Check Amount: \$458.19
							Vendor Total: \$458.19
6716							
MATH FACTS PRO							
		0857	001		73330		
		E 01	102	203	906 000 430	Subscription Renewal - Oct.1-Spt. 30	Check
							\$75.00
		E 01	101	203	904 000 430	Subscription Renewal - Oct.1-Spt. 30	
							\$75.00
		E 01	102	203	906 000 430	Processing fee	
							\$8.00
		PO#: 29626	Voucher #:	102918	Invoice	Invoice No: 512	
						10/12/2022	
							Paid Amt: \$158.00
							Check Amount: \$158.00
							Vendor Total: \$158.00
1736							
MBCA CLINIC							
		0857	001		73369		
		E 01	320	294	783 000 305	Vanderplas fee	Check
							\$125.00
		E 01	320	294	783 000 305	Oeovering fee	
							\$125.00
		PO#: 29632	Voucher #:	102986	Invoice	Invoice No: 10/18/2022	
						10/18/2022	
							Paid Amt: \$250.00
							Check Amount: \$250.00
							Vendor Total: \$250.00
12018							
MCGRAW-HILL							
		0857	001		73331		
		E 01	102	407	000 740 433	Number Worlds Level C Manipulatives Plus Pac	Check
							\$186.15

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
12018							
MCGRAW-HILL							
		0857		001	73331		
		E 01	102 407 000	740 433			Check
							\$146.34
	PO#:	29543	Voucher #:	102919	Invoice	Invoice No: 125317153001	
						10/12/2022	
							Paid Amt: \$332.49
							Check Amount: \$332.49
<hr/>							
		0857		001	73547		
		E 01	102 407 000	740 433			Check
							\$45.63
	PO#:	29960	Voucher #:	103161	Invoice	Invoice No: 125317153001	
						11/4/2022	
							Paid Amt: \$45.63
							Check Amount: \$45.63
							Vendor Total: \$378.12
<hr/>							
5015							
MENK, NICHOLE							
		0857		001	73517		
		E 01	320 296 772 000	305			Check
							\$50.00
	PO#:	29889	Voucher #:	103104	Invoice	Invoice No: Asst. Supervision VB	
						11/4/2022	
							Paid Amt: \$50.00
							Check Amount: \$50.00
							Vendor Total: \$50.00
<hr/>							
4786							
R1 Merchants Bank							
		0857		001	73378		
		B 01	215 092				Check
							\$375.00
	PO#:		Voucher #:	102962	Invoice	Invoice No: S2023070	
						10/19/2022	
							Paid Amt: \$375.00
							Check Amount: \$375.00
<hr/>							
		0857		001	73382		
		B 01	215 091				Check
							\$150.00
	PO#:		Voucher #:	103027	Invoice	Invoice No: S202307	
						10/19/2022	
							Paid Amt: \$150.00
							Check Amount: \$150.00
<hr/>							
		0857		001	73569		
		B 01	215 000				Check
							\$150.00
		B 01	215 092				\$375.00
	PO#:		Voucher #:	103143	Invoice	Invoice No: S2023080	
						11/4/2022	
							Paid Amt: \$525.00
							Check Amount: \$525.00
							Vendor Total: \$1,050.00
<hr/>							
6175							
Messerly, Larry							
		0857		001	73402		
		E 01	300 259 000	000 350			Check
							\$160.00
	PO#:	29805	Voucher #:	103011	Invoice	Invoice No: Piano tuning	
						10/21/2022	
							Paid Amt: \$160.00
							Check Amount: \$160.00
							Vendor Total: \$160.00

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type	
1689		MINNESOTA DEPARTMENT OF EDUCATION						
		0857	001		73403			
		E 01	300	710	000	430	2022-23 MNCIS Academic Practice Test Packag	\$385.00
	PO#:	29812	Voucher #:	103012	Invoice	Invoice No: 2022-23	10/21/2022	
								Paid Amt: \$1,135.00
								Check Amount: \$1,135.00
		0857	001		73549			
		E 01	300	710	000	430	under payment for MNCIS annual subscription	\$215.00
	PO#:	29955	Voucher #:	103162	Invoice	Invoice No: Nov 2022	11/4/2022	
								Paid Amt: \$215.00
								Check Amount: \$215.00
								Vendor Total: \$1,350.00
3659		Minnesota Department of Health						
		0857	001		73518			
		E 02	005	770	000	701	820 Kitchen Licenses renewals	\$2,100.00
	PO#:	29936	Voucher #:	103129	Invoice	Invoice No: MDH 2022	11/4/2022	
								Paid Amt: \$2,100.00
								Check Amount: \$2,100.00
								Vendor Total: \$2,100.00
1053		MINNESOTA ELECTRONIC FUNDS						
		0857	001					
		B 01	215	003			State Withholding	\$7,436.96
	PO#:		Voucher #:	102964	Invoice	Invoice No: S2023070	10/19/2022	
								Paid Amt: \$7,436.96
								Check Amount: \$7,436.96
		0857	001					
		B 01	215	003			State Withholding	\$94.84
	PO#:		Voucher #:	102690	Invoice	Invoice No: S202305S20	10/19/2022	
								Paid Amt: \$94.84
								Check Amount: \$94.84
		0857	001					
		B 01	215	003			State Withholding	\$39.44
	PO#:		Voucher #:	102694	Invoice	Invoice No: S202305S10	10/19/2022	
								Paid Amt: \$39.44
								Check Amount: \$39.44
		0857	001					
		B 01	215	003			State Withholding	\$8,798.43
	PO#:		Voucher #:	102739	Invoice	Invoice No: S2023050	10/19/2022	
								Paid Amt: \$8,798.43
								Check Amount: \$8,798.43
		0857	001					
		B 01	215	003			State Withholding	\$586.41
	PO#:		Voucher #:	102751	Credit	Invoice No: Z2023050	10/19/2022	
								Paid Amt: (\$586.41)
								Check Amount: \$8,346.30
		0857	001					
		B 01	215	003			State Withholding	\$7,745.46
	PO#:		Voucher #:	103145	Invoice	Invoice No: S2023080	11/4/2022	
								Paid Amt: \$7,745.46
								Check Amount: \$7,745.46
								Vendor Total: \$23,528.72
3571		MINNESOTA ENERGY RESOURCES						
		0857	001		73283			
		E 01	101	810	000	000	330 0503310538-00001 Elementry	\$1,065.08
	PO#:	29731	Voucher #:	102866	Invoice	Invoice No: Elem Sept 2022	10/11/2022	
								Paid Amt: \$1,065.08

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
3571 MINNESOTA ENERGY RESOURCES							
		0857	001		73283		
		E 01	300	810	000 000 330	HS Garage 0506893742-00001	Check
							\$45.00
	PO#: 29730	Voucher #:	102867	Invoice	Invoice No: HS Garage Spet 2022	10/11/2022	Paid Amt: \$45.00
							Check Amount: \$1,110.08
<hr/>							
		0857	001		73371		
		E 01	300	810	000 000 330	0504072802-00001 High School Gas	Check
							\$2,742.86
		E 01	102	810	000 000 330	0502340916-00004 Int Gas	
							\$76.91
	PO#: 29794	Voucher #:	102988	Invoice	Invoice No: 10/4/2022	10/18/2022	Paid Amt: \$2,819.77
							Check Amount: \$2,819.77
<hr/>							
		0857	001		73519		
		E 01	101	810	000 000 330	0503310538-00001 Elementry	Check
							\$1,366.13
		E 01	300	810	000 000 330	0506893742-00001 HS Garage	
							\$152.68
	PO#: 29927	Voucher #:	103105	Invoice	Invoice No: October gas	11/4/2022	Paid Amt: \$1,518.81
							Check Amount: \$1,518.81
							Vendor Total: \$5,448.66
<hr/>							
4162 MINNESOTA MARINE ART MUSEUM							
		0857	001		73333		
		E 01	102	203	906 000 369	Student Tour @ MMAM	Check
							\$76.00
		E 01	102	203	906 000 369	Tour Supplies @ MMAM	
							\$76.00
	PO#: 29729	Voucher #:	102921	Invoice	Invoice No: Sept 2022	10/12/2022	Paid Amt: \$152.00
							Check Amount: \$152.00
							Vendor Total: \$152.00
<hr/>							
4877 MINNESOTA Public Employees Insurance Program							
		0857	001		73404		
		B 01	215	035		Teacher Health Insurance	Check
							\$30,220.78
		B 01	215	030		Retired Teacher's Portion of Health Insurance	
							\$2,542.76
		B 01	215	035		Lewiston Monument	
							(\$1,037.60)
	PO#: 29776	Voucher #:	103033	Invoice	Invoice No: 1227623	10/21/2022	Paid Amt: \$31,725.94
							Check Amount: \$31,725.94
							Vendor Total: \$31,725.94
<hr/>							
18600 MINNESOTA TEACHERS RETIREMENT ASSN							
		0857	001				
		B 01	215	006		TRA	Wire
							\$25,653.55
	PO#: 29799	Voucher #:	102969	Invoice	Invoice No: S2023070	10/19/2022	Paid Amt: \$25,653.55
							Check Amount: \$25,653.55

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code Rcd	Vendor Co	Bank	Check No	Pmt/Void Date	Pmt Type
18600	MINNESOTA TEACHERS RETIREMENT ASS'N				
	0857	001			Wire
		B 01	215 006	10/19/2022	\$28,311.42
PO#:	Voucher #:	102744	Invoice	Invoice No: S2023050	Paid Amt: \$28,311.42
					Check Amount: \$28,311.42
	0857	001			Wire
		B 01	215 006	11/4/2022	\$28,050.09
PO#:	Voucher #:	103150	Invoice	Invoice No: S2023080	Paid Amt: \$28,050.09
					Check Amount: \$28,050.09
					Vendor Total: \$82,015.06
4712	MINNESOTA UNEMPLOYMENT INSURANCE				
	0857	001	73405		Check
		E 01	005 630 000 000 280		\$474.55
		E 01	005 630 000 000 280		\$3,514.60
PO#:	Voucher #:	103013	Invoice	Invoice No: 15667352	Paid Amt: \$3,989.15
					Check Amount: \$3,989.15
					Vendor Total: \$3,989.15
6283	MinnWest Bank Group				
	0857	001	73379		Check
		B 01	215 092		\$30.00
PO#:	Voucher #:	102963	Invoice	Invoice No: S2023070	Paid Amt: \$30.00
					Check Amount: \$30.00
	0857	001	73570		Check
		B 01	215 092		\$30.00
PO#:	Voucher #:	103144	Invoice	Invoice No: S2023080	Paid Amt: \$30.00
					Check Amount: \$30.00
					Vendor Total: \$60.00
12540	MISSISSIPPI WELDERS SUPPLY COMPANY INC				
	0857	001	73334		Check
		E 01	300 301 000 830 433		\$205.50
PO#:	Voucher #:	102922	Invoice	Invoice No: 3881414	Paid Amt: \$205.50
		E 01	300 301 000 830 433		\$789.24
PO#:	Voucher #:	102923	Invoice	Invoice No: 3891175	Paid Amt: \$789.24
		E 01	300 301 000 830 530		\$229.00
PO#:	Voucher #:	102924	Invoice	Invoice No: 3886744	Paid Amt: \$229.00
					Check Amount: \$1,223.74

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
12630 MOTOR PARTS & EQUIP							
		0857	001		73551		
		E 01	005	760 000 720 401	84101	5 min epoxy	Check \$12.28
		E 01	005	760 000 720 401	81849	permatex rust treatment	Check \$27.38
		E 01	005	760 000 720 401	WP10428	C/air filter return	Check (\$13.83)
PO#: 29928		Voucher #:	103106	Invoice	Invoice No:	Oct 2022	Paid Amt: \$632.22 Check Amount: \$632.22
							Vendor Total: \$1,231.71
6978 Mueller, Jeffrey Paul							
		0857	001		73286		
		E 01	320	294 782 000 305	9.30.2022	FB Chain Gang	Check \$20.00
PO#: 29716		Voucher #:	102870	Invoice	Invoice No:	9.30.2022 FBchaigan	Paid Amt: \$20.00 Check Amount: \$20.00
		0857	001		73434		
		E 01	320	294 782 000 305	10.19.2022	FB Chain Gang	Check \$20.00
PO#: 29871		Voucher #:	103050	Invoice	Invoice No:	Oct 2022	Paid Amt: \$20.00 Check Amount: \$20.00
							Vendor Total: \$40.00
6280 R1 Music Mart							
		0857	001		73337		
		E 01	300	258 000 000 430		Regal Conductor's Stand M54	Check \$109.50
		E 01	300	258 000 000 430		Manhasset Music Stands	Check \$215.00
		E 01	300	258 000 000 430		Marching Flipbooks and Lyres	Check \$541.95
		E 01	300	258 000 000 430		Deg Clear Flip Folder Windows	Check \$20.00
		E 01	300	258 000 000 430		Bass Drum Sound Impact Strips	Check \$47.00
PO#: 29756		Voucher #:	102929	Invoice	Invoice No:	1456175	Paid Amt: \$933.45 Check Amount: \$933.45
		0857	001		73406		
		E 01	300	258 000 000 350		Bari Sax Repair	Check \$115.00
		E 01	300	258 000 000 350		Alto Sax Repair	Check \$125.00
PO#: 29784		Voucher #:	103014	Invoice	Invoice No:	1455810	Paid Amt: \$240.00 Check Amount: \$240.00
							Vendor Total: \$1,173.45
2555 National FFA Organization							
		0857	001		73287		
		E 30	005	298 203 301 369		National Convention registration	Check \$990.00
PO#: 29604		Voucher #:	102871	Invoice	Invoice No:	515-1008106-5425	Paid Amt: \$990.00 Check Amount: \$990.00

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
2555 National FFA Organization							
		0857	001		73372		
		E 30	005	298	203	301	401
		FFA Jackets					\$489.00
		PO#: 29664	Voucher #:	102989	Invoice	Invoice No:	MDS279259
						10/18/2022	
							Paid Amt: \$489.00
							Check Amount: \$489.00
							Vendor Total: \$1,479.00
6447 Nelson, Jeff							
		0857	001		73288		
		E 01	320	294	782	000	305
		9.30.2022 FB Chain Gang					\$20.00
		PO#: 29714	Voucher #:	102872	Invoice	Invoice No:	9.30.2022 FBChaingan
						10/11/2022	
							Paid Amt: \$20.00
							Check Amount: \$20.00
							Vendor Total: \$40.00
4832 NEWS-2-YOU							
		0857	001		73407		
		E 01	300	402	000	740	433
		Annual N2Y Subscription					\$219.65
		PO#: 29757	Voucher #:	103015	Invoice	Invoice No:	Q-91444
						10/21/2022	
							Paid Amt: \$219.65
							Check Amount: \$219.65
							Vendor Total: \$219.65
3263 North Central Truck Equipment							
		0857	001		73289		
		E 01	005	760	000	720	401
		GIRG-BLH001 hood latch					\$74.23
		PO#: 29689	Voucher #:	102873	Invoice	Invoice No:	549270
						10/11/2022	
							Paid Amt: \$74.23
							Check Amount: \$74.23
							Vendor Total: \$74.23
6447							
		0857	001		73338		
		E 01	005	760	000	720	401
		cummins oil pan					\$380.98
							\$250.05
							\$203.03
		PO#: 29781	Voucher #:	102930	Invoice	Invoice No:	Oct 2022
						10/12/2022	
							Paid Amt: \$834.06
							Check Amount: \$834.06
							Vendor Total: \$834.06
6447							
		0857	001		73520		
		E 01	005	760	000	720	401
		clamp, gasket, radio					\$319.29
		PO#: 29931	Voucher #:	103107	Invoice	Invoice No:	295054
						11/4/2022	
							Paid Amt: \$319.29
							Check Amount: \$319.29
							Vendor Total: \$1,227.58

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No		Pmt/Void Date	Pmt Type
6730		One Diversified LLC			73290			
		0857	001					
		E 01	005	630	000	000	315	SMART Learning Suite software maintenance
		E 01	005	630	000	000	315	SMART Learning Suite software maintenance
		PO#: 29735	Voucher #:	102874	Invoice	Invoice No:	civn-000016302	10/11/2022
								Paid Amt: \$1,090.35
								Check Amount: \$1,090.35
								Vendor Total: \$1,090.35
3098	R1	Pan-O-Gold Baking Company			73339			
		0857	001					
		E 02	005	770	000	701	490	Check
		E 02	005	770	000	701	490	\$119.68
		E 02	005	770	000	701	490	\$86.25
		E 02	005	770	000	701	490	\$31.20
		E 02	005	770	000	701	490	\$15.60
		E 02	005	770	000	701	490	\$10.64
		E 02	005	770	000	701	490	\$83.60
		E 02	005	770	000	701	490	\$15.20
		E 02	005	770	000	701	490	\$22.80
		E 02	005	770	000	701	490	\$132.32
		E 02	005	770	000	701	490	\$27.36
		E 02	005	770	000	701	490	(\$25.84)
		E 02	005	770	000	701	490	(\$7.40)
		PO#: 29479	Voucher #:	102932	Invoice	Invoice No:	Sept 2022	Paid Amt: \$511.41
		E 02	005	770	000	701	490	\$54.98
		E 02	005	770	000	701	490	\$63.05
		E 02	005	770	000	701	490	\$66.75
		E 02	005	770	000	701	490	\$22.80
		PO#: 29767	Voucher #:	102933	Invoice	Invoice No:	Missing invoices	Paid Amt: \$207.58
		E 02	005	770	000	701	490	Check
		E 02	005	770	000	701	490	\$21.54
		E 02	005	770	000	701	490	\$99.80
		E 02	005	770	000	701	490	\$53.20
		E 02	005	770	000	701	490	\$36.20
		E 02	005	770	000	701	490	\$24.32
		E 02	005	770	000	701	490	\$60.80
		E 02	005	770	000	701	490	\$23.00
		E 02	005	770	000	701	490	\$88.16
		E 02	005	770	000	701	490	\$53.33
		E 02	005	770	000	701	490	\$22.80

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
3098	R1	Pan-O-Gold Baking Company					
		0857	001		73521		
		E 02	005	770	000 701 490	10019422290011	Check
		E 02	005	770	000 701 490	10019422304017	\$47.38
		E 02	005	770	000 701 490	10019422304018	\$32.60
		E 02	005	770	000 701 490	10019422304016	\$24.32
		E 02	005	770	000 701 490	10019422304016	\$91.20
		PO#: 29802	Voucher #:	103163	Invoice	No: October 2022	11/4/2022
							Paid Amt: \$678.65
							Check Amount: \$678.65
							Vendor Total: \$1,397.64
6711		Paper101					
		0857	001		73552		
		E 01	300	211	000 000 430	white copy paper - HS	Check
		E 01	300	211	000 000 430	white cover - HS	\$7,387.50
		E 01	101	203	000 000 430	pastels - elem	\$434.14
		E 01	300	211	000 000 430	8.5x11white copy paper - HS	\$145.62
		E 01	101	203	000 000 430	pastels - elem	\$62.02
		E 01	101	203	000 000 430	11x17 multipurpose white	\$57.00
		E 01	101	203	000 000 430	11x17 multipurpose white	\$54.60
		PO#: 29926	Voucher #:	103108	Invoice	No: 226157	11/4/2022
							Paid Amt: \$8,140.88
							Check Amount: \$8,140.88
							Vendor Total: \$8,140.88
1240		PLAINVIEW-ELGIN-MILLVILLE					
		0857	001		73436		
		E 01	320	294	788 000 369	10.11.2022 Invite Entry Fee CC boys	Check
		E 01	320	296	788 000 369	10.11.2022 Invite Entry Fee CC girls	\$87.50
		PO#: 29861	Voucher #:	103052	Invoice	No: Oct 2022	10/24/2022
							Paid Amt: \$175.00
							Check Amount: \$175.00
							Vendor Total: \$175.00
5545	R1	Plank Road Publishing					
		0857	001		73341		
		E 01	101	258	000 000 430	MP-TEP50 Essential Nine Economy pack belt	Check
		E 01	101	258	000 000 430	MP-TP50 Reward Belt Holders	\$69.95
		E 01	101	258	000 000 430	MP-RC310 MIE Renaissance 2 piece Ivory rec	\$6.95
		E 01	101	258	000 000 430	Freight	\$322.00
		PO#: 29505	Voucher #:	102927	Invoice	No: 23-009511	10/12/2022
		E 01	102	259	000 000 430	MK8 - ME 302 Music K-8 Vol. 30 No. 2	\$54.95
		E 01	102	259	000 000 430	Freight	\$2.50
		PO#: 29584	Voucher #:	102928	Invoice	No: 23-009978	10/12/2022
							Paid Amt: \$57.45
							Check Amount: \$57.45
							Vendor Total: \$458.85

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code Rcd	Vendor Co	Bank	Check No	Pmt/Void Date	Pmt Type	Amount
6983 Printer Ink Warehouse						
	0857	001	73291		Check	
	E 01	300 407 000	740 433	W9004MC Black Compatible toner Cartridge		\$254.95
	102875	Invoice	10701906	10/11/2022		
	PO#: 29646	Voucher #:			Paid Amt:	\$254.95
					Check Amount:	\$254.95
					Vendor Total:	\$254.95
1930 PROJECT FINE						
	0857	001	73292		Check	
	E 01	101 219 000	360 358	Elementary face to face Interpreting		\$412.50
	E 01	102 219 000	360 358	Intermediate face to face Interpreting		\$110.00
	E 01	102 219 000	360 358	Intermediate phone calls		\$89.38
	E 01	101 219 000	360 358	Elementary phone calls		\$89.38
	102876	Invoice	15712	10/11/2022		
	PO#: 29661	Voucher #:			Paid Amt:	\$701.26
					Check Amount:	\$701.26
					Vendor Total:	\$701.26
18610 Public Employers Retirement Association						
	0857	001			Wire	
	B 01	215 007		PERA		\$8,804.59
	102966	Invoice	S2023070	10/19/2022		
	PO#: 29661	Voucher #:			Paid Amt:	\$8,804.59
					Check Amount:	\$8,804.59
					Vendor Total:	\$8,804.59
6704 Quadient Finance USA, INC.						
	0857	001	73293		Check	
	E 01	005 110 000	000 329	Postage		\$500.00
	103147	Invoice	S2023080	11/4/2022		
	PO#: 29661	Voucher #:			Paid Amt:	\$7,757.58
					Check Amount:	\$7,757.58
					Vendor Total:	\$26,272.77

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Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
2010	R1	REALLY GOOD STUFF, LLC					
		0857	001		73554		
		E 01	101	203	902	000	430
					158213		Treasure Chest
							\$42.53
		PO#: 29880		Voucher #:	103110	Invoice	No: 8102381
							11/4/2022
							Paid Amt: \$42.53
							Check Amount: \$42.53
							Vendor Total: \$42.53
4662		REGENTS OF UNIVERSITY OF MINNESOTA					
		0857	001		73522		
		E 01	005	640	000	316	366
							Enrollment fee MIN Principals Academy 2021-20
							\$1,750.00
		PO#: 29846		Voucher #:	103111	Invoice	No: 0290064735
							11/4/2022
							Paid Amt: \$1,750.00
							Check Amount: \$1,750.00
							Vendor Total: \$1,750.00
4800		Region 1A					
		0857	001		73295		
		E 01	320	294	000	000	820
							Region 1A dues and banquet
							\$37.50
		E 01	320	296	000	000	820
							Region 1A dues and banquet
							\$37.50
		PO#: 29641		Voucher #:	102879	Invoice	No: 2022 Annual Banquet
							10/11/2022
							Paid Amt: \$75.00
							Check Amount: \$75.00
							Vendor Total: \$75.00
2557		Region 8 FFA					
		0857	001		73296		
		E 01	320	294	788	000	369
							Section Entry Fees (Boys)
							\$105.00
		E 01	320	296	778	000	369
							Section Entry Fees (Girls)
							\$105.00
		PO#: 29893		Voucher #:	103164	Invoice	No: Section Entry Fees
							11/4/2022
							Paid Amt: \$210.00
							Check Amount: \$210.00
							Vendor Total: \$285.00
17077		REGION V COMPUTER SERVICES					
		0857	001		73373		
		E 01	005	110	000	000	822
							FY 23 2nd Qrt Membership fee
							\$3,539.25
		E 01	005	110	000	000	305
							Jill - July Bank rec and data entry
							\$162.50
		E 01	005	110	000	000	822
							Jill - May and June Bank Recs and data entry
							\$325.00
		PO#: 29799		Voucher #:	102990	Invoice	No: 15344
							10/18/2022
							Paid Amt: \$4,026.75
							Check Amount: \$4,026.75
							Vendor Total: \$4,026.75

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Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
2411		REINHART FOOD SERVICE					
		0857	001		73555		
		E	02	005	770 000 701 490	280830	Check
		E	02	005	770 000 701 490	278900 USDA	\$804.32
		E	02	005	770 000 701 490	280813	\$270.90
		E	02	005	770 000 701 490	286342	\$529.97
		E	02	005	770 000 701 490	286330	\$1,003.29
		E	02	005	770 000 701 490	286320	\$391.59
		E	02	005	770 000 701 490	286302	\$375.16
		E	02	005	770 000 701 490	286310	\$731.28
		E	02	005	770 000 701 490	286312	\$54.76
		E	02	005	770 000 701 490	290922	\$114.50
		E	02	005	770 000 701 490	290905	\$2,874.79
		E	02	005	770 000 701 490	293518	\$218.97
		E	02	005	770 000 701 490	290928	\$23.54
		E	02	005	770 000 701 490	290930	\$246.87
		E	02	005	770 000 701 490	297475	\$238.13
		E	02	005	770 000 701 490	297845	\$105.92
		E	02	005	770 000 701 490	297878	\$179.54
		E	02	005	770 000 701 490	298188 USDA	\$181.85
		E	02	005	770 000 701 490	297877	\$50.40
		E	02	005	770 000 701 490	291449	\$1,458.29
		E	02	005	770 000 701 490	291451	\$1,273.32
		E	02	005	770 000 701 490	297880	\$36.97
		E	02	005	770 000 701 490	297879	\$815.79
		E	02	005	770 000 701 490	297881	\$206.76
		E	02	005	770 000 701 490	297883	\$152.54
		E	02	005	770 000 701 490	297883	\$490.58
		103165	Invoice		Invoice No: October 2022		
PO#: 29803		Voucher #:				11/4/2022	
							Paid Amt: \$16,124.95
							Check Amount: \$16,124.95
							Vendor Total: \$38,174.09
17130		RISLOW SERVICE CENTER					
		0857	001		73556		
		E	01	005	760 000 720 350	replace rear TPMS sensor	Check
							\$80.95
PO#: 29934		Voucher #:	103112	Invoice	Invoice No: 10502	11/4/2022	
							Paid Amt: \$80.95
							Check Amount: \$80.95
							Vendor Total: \$80.95

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
3022							
ROBERT BROOKE & ASSOCIATES							
		0857	001		73524		
		E 01	300	865	000 347 350	Interkal Bleacher Gearmotor	Check
						11/14/2022	
		PO#: 29922	Voucher #:	103113	Invoice No: 1000005463		
							Paid Amt: \$1,246.00
							Check Amount: \$1,246.00
							Vendor Total: \$1,246.00
3184							
Rochester Telecom Systems, Inc							
		0857	001		73297		
		E 01	005	760	000 720 320	Bus Garage Digital Phone Line	Check
						10/11/2022	
		PO#: 29700	Voucher #:	102881	Invoice No: 20533		
							Paid Amt: \$5.09
							Check Amount: \$5.09
							Vendor Total: \$5.09
5638							
ROCKIE HILL BISON							
		0857	001		73557		
		E 02	005	770	000 701 490	21638	Check
						11/14/2022	
		PO#: 29801	Voucher #:	103166	Invoice No: 21638		
							Paid Amt: \$514.50
							Check Amount: \$514.50
							Vendor Total: \$514.50
6973							
rSchool Today/VNN							
		0857	001		73345		
		E 01	320	292	000 000 305	Activities Registration - NEW	Check
		E 01	320	292	000 000 305	Activities Registration - Setup fee	
		E 01	320	292	000 000 305	Sponsorship - Renewal (saas)	
		E 01	320	292	000 000 305	Score Ticker - NEW	
		E 01	320	292	000 000 305	Score Ticker- Grant NEW	
		E 01	320	292	000 000 305	VNN Sportshub site - NEW	
		PO#: 29737	Voucher #:	102937	Invoice No: 79501	10/12/2022	
							Paid Amt: \$750.00
							Check Amount: \$750.00
		0857	001		73558		
		E 01	005	110	000 000 305	Training	Check
						11/14/2022	
		PO#: 29941	Voucher #:	103172	Invoice No: 81778		
							Paid Amt: \$233.39
							Check Amount: \$233.39
							Vendor Total: \$983.39
1318							
SAINT CHARLES SCHOOL DISTRICT							
		0857	001		73346		
		E 01	320	296	772 000 369	10.01.2022 Volleyball invite entry fee	Check
						10/12/2022	
		PO#: 29768	Voucher #:	102938	Invoice No: 10/22 VB invite		
							Paid Amt: \$125.00
							Check Amount: \$125.00
							Vendor Total: \$125.00

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
90787		SANOW, DAVID					
		0857		001	73298		
			E	01	320 294 782 000 305	9.26.2022 FB Clock	Check
							\$27.00
	PO#: 29671	Voucher #:		102882	Invoice	10/11/2022	Paid Amt: \$27.00
			E	01	320 294 782 000 305	9.30.2022 FB Varsity Clock	
	PO#: 29717	Voucher #:		102883	Invoice	10/11/2022	Paid Amt: \$32.75
							Check Amount: \$59.75
<hr/>							
		0857		001	73438		
			E	01	320 294 782 000 305	10.19.2022 FB Varsity Clock	Check
			E	01	320 294 782 000 305	10.17.2022 FB JV clock	\$32.75
	PO#: 29862	Voucher #:		103054	Invoice	10/24/2022	Paid Amt: \$59.75
							Check Amount: \$59.75
<hr/>							
2234		Sanow, Theresa					Vendor Total: \$119.50
		0857		001	73299		
			E	01	320 294 782 000 305	9.30.2022 FB Clock Assistant	Check
							\$16.00
	PO#: 29718	Voucher #:		102884	Invoice	10/11/2022	Paid Amt: \$16.00
							Check Amount: \$16.00
<hr/>							
		0857		001	73439		
			E	01	320 294 782 000 305	10.19.2022 FB Clock Assistant	Check
							\$16.00
	PO#: 29872	Voucher #:		103055	Invoice	10/24/2022	Paid Amt: \$16.00
							Check Amount: \$16.00
<hr/>							
5722		Savvas Learning Company LLC					Vendor Total: \$32.00
		0857		001	73300		
			E	01	101 422 000 740 401	MTH10 INTNSV INTRVNTN BK Grade K	Check
			E	01	101 422 000 740 401	MTH10 INTNSV INTRVNTN TG Grade K	\$23.00
			E	01	101 422 000 740 401	MTH10 INTNSV INTRVNTN MANIPS KIT GR.	\$113.50
			E	01	101 422 000 740 401	Miscellaneous - Shipping	\$40.50
	PO#: 29064	Voucher #:		102885	Invoice	10/11/2022	\$14.16
							Paid Amt: \$191.16
							Check Amount: \$191.16
<hr/>							
18080		SCHILLING SUPPLY COMPANY					Vendor Total: \$191.16
		0857		001	73559		
			E	01	300 810 000 000 410	Bath tissue/ROLL TOWELS	Check
							\$747.98
	PO#: 29910	Voucher #:		103114	Invoice	11/4/2022	Paid Amt: \$747.98
			E	01	101 810 000 000 410	Bath Tissue Opticore	\$276.35

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
18080 SCHILLING SUPPLY COMPANY							
		0857	001		73559		
		E 01	101	810	000 410	Roll Towel Brown Tork	Check
							\$465.76
	PO#: 29900	Voucher #:	103115	Invoice	Invoice No: 893039-00	11/14/2022	
							Paid Amt: \$742.11
							Check Amount: \$1,490.09
							Vendor Total: \$1,490.09
4601 SCHMITZ, JUSTIN							
		0857	001		73440		
		E 01	320	294	782 000 305	10.17.2022 FB Official	Check
							\$30.00
	PO#: 29864	Voucher #:	103056	Invoice	Invoice No: Oct 2022	10/24/2022	
							Paid Amt: \$30.00
							Check Amount: \$30.00
							Vendor Total: \$30.00
1919 R1 SCHOOL HEALTH							
		0857	001		73408		
		E 01	005	720	000 000 401	vision replacement panel	Check
							\$15.99
		E 01	005	720	000 000 401	fingertip bandaid	
							\$8.29
		E 01	005	720	000 000 401	plastic medicine cups	
							\$4.98
		E 01	005	720	000 000 401	shipping	
							\$9.95
	PO#: 29720	Voucher #:	103016	Invoice	Invoice No: 4121258-00	10/21/2022	
							Paid Amt: \$39.21
							Check Amount: \$39.21
							Vendor Total: \$39.21
5192 School Nurse Supply							
		0857	001		73409		
		E 01	005	720	000 000 401	Large Adult Cuff Blood Pressure Kit	Check
							\$26.50
		E 01	005	720	000 000 401	sharps container	
							\$2.85
		E 01	005	720	000 000 401	pill cutter	
							\$8.95
		E 01	005	720	000 000 401	sterile cotton tipped applicator	
							\$4.75
		E 01	005	720	000 000 401	paper cups	
							\$11.00
		E 01	005	720	000 000 401	non sterile 4x4 guaze	
							\$33.75
		E 01	005	720	000 000 401	adhesive wrap	
							\$7.95
		E 01	005	720	000 000 401	shipping	
							\$9.95
	PO#: 29721	Voucher #:	103017	Invoice	Invoice No: 0915223	10/21/2022	
							Paid Amt: \$105.70
							Check Amount: \$105.70
							Vendor Total: \$105.70
3217 R1 School Specialty LLC							
		0857	001		73347		
		E 01	102	203	000 000 430	#1498526 Flipside Dry Erase Felt Student Erase	Check
							\$37.24
	PO#: 29025	Voucher #:	102939	Invoice	Invoice No: 30810497621	10/12/2022	
							Paid Amt: \$37.24
							Check Amount: \$37.24

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
3217	R1	School Specialty LLC					
		0857	001		73374		
		E 01	102	203	905 000 430	Business Source Self-Stick Easel Pads, 25 x 30	Check
		Voucher #:	102991	Invoice No:	208131197451		
							Paid Amt: \$166.90
							Check Amount: \$166.90
<hr/>							
		0857	001		73410		
		E 01	101	203	904 000 430	2013405 pencils	Check
		E 01	101	203	904 000 430	079486 markers	
		E 01	101	203	904 000 430	077354 erasers	
		E 01	101	203	904 000 430	2006544 rulers	
		E 01	101	203	904 000 430	1572358 red pens	
		E 01	101	203	904 000 430	264492 tape measures	
		Voucher #:	103018	Invoice No:	208130393247		
							Paid Amt: \$108.41
							Check Amount: \$108.41
<hr/>							
		0857	001		73441		
		E 01	300	260	000 000 430	084906 School Smart Felt Pre-inked Stamp Pac	Check
		E 01	300	260	000 000 430	1378222 Business Source Invisible Tape Refill	
		E 01	300	260	000 000 430	1534837 Expo, Chisel Tip, Assorted Colors, Set	
		E 01	300	260	000 000 430	1333744 Expo, Chisel Tip, Black, Pack of 12	
		Voucher #:	103057	Invoice No:	308104171348		
							Paid Amt: \$52.68
		Voucher #:	103058	Invoice No:	208130937449		
							Paid Amt: \$23.98
							Check Amount: \$76.66
<hr/>							
		0857	001		73525		
		E 01	101	203	904 000 430	084088 calculators	Check
		Voucher #:	103167	Invoice No:	208131325716		
							Paid Amt: \$33.50
							Check Amount: \$33.50
<hr/>							
6879		Schumacher, Mike					
		0857	001		73442		
		E 01	320	294	782 000 305	10.17.2022 FB Official	Check
		Voucher #:	103059	Invoice No:	Oct 2022		
							Paid Amt: \$98.00
							Check Amount: \$98.00
<hr/>							
3024	R1	Seton					
		0857	001		73411		
		E 01	101	865	000 369 520	Entrance/Exit sign for elem.	Check
		Voucher #:	103019	Invoice No:	9351285405		
							Paid Amt: \$92.81
							Check Amount: \$92.81

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
3024	R1	Seton					
		0857	0857	001	73526		
				E 01	102 810 000 000 350	Post for elem signs	Check \$92.81
				E 01	102 810 000 000 350	Signs for entrance	Check \$104.90
		PO#: 29878	Voucher #:	103116	Invoice	Invoice No: 9351301989	
						11/4/2022	Paid Amt: \$197.71
							Check Amount: \$197.71
							Vendor Total: \$290.52
2363		SHERWIN WILLIAMS					
		0857	0857	001	73348		
				E 01	005 810 000 000 410	Cross Country marking paint	Check \$99.00
		PO#: 29728	Voucher #:	102940	Invoice	Invoice No: 4868-9	
						10/12/2022	Paid Amt: \$99.00
							Check Amount: \$99.00
							Vendor Total: \$36.00
6993	Remit	SOLIANT HEALTH, LLC					
		0857	0857	001	73560		
				E 01	101 412 000 740 394	School Tele-SLP Barbosa, Michelle	Check \$3,065.60
		PO#: 29915	Voucher #:	103117	Invoice	Invoice No: 20503808	
				E 01	101 412 000 740 394	School Tele-SLP Barbosa, Michelle	Paid Amt: \$3,065.60
		PO#: 29916	Voucher #:	103118	Invoice	Invoice No: 20486370	
				E 01	101 412 000 740 394	School Tele-SLP Barbosa, Michelle	Paid Amt: \$2,395.00
		PO#: 29917	Voucher #:	103119	Invoice	Invoice No: 20480821	
				E 01	101 412 000 740 394	School Tele-SLP Barbosa, Michelle	Paid Amt: \$574.80
		PO#: 29918	Voucher #:	103120	Invoice	Invoice No: 20480822	
				E 01	101 412 000 740 394	School Tele-SLP Barbosa, Michelle	Paid Amt: \$1,532.80
		PO#: 29919	Voucher #:	103121	Invoice	Invoice No: 20497867	
				E 01	101 412 000 740 394	School Tele-SLP Barbosa, Michelle	Paid Amt: \$3,832.00
		PO#: 29920	Voucher #:	103122	Invoice	Invoice No: 20490349	
				E 01	101 412 000 740 394	School Tele-SLP Barbosa, Michelle	Paid Amt: \$3,832.00
		PO#: 29921	Voucher #:	103123	Invoice	Invoice No: 20509769	
				E 01	101 412 000 740 394	School Tele-SLP Barbosa, Michelle	Paid Amt: \$2,299.20
						11/4/2022	Check Amount: \$2,299.20
							Vendor Total: \$17,531.40
1350		ST. CHARLES PUBLIC SCHOOLS					
		0857	0857	001	73301		
				E 01	320 294 788 000 369	9.29.2022 CC Invite Entry Fee	Check \$62.50

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code Rcd	Vendor Co	Bank	Check No	Pmt/Void Date	Pmt Type
5876	Teachers on Call				
	0857	001	73303		
		E 01 102 203 000 000 305			Check
					\$238.38
	Voucher #:	102888 Invoice		10/11/2022	
					Paid Amt: \$1,597.77
					Check Amount: \$1,597.77
	0857	001	73351		Check
		E 01 300 211 000 000 305			\$1,095.23
		E 01 101 203 000 000 305			\$1,056.59
		E 01 102 203 000 000 305			\$77.31
	Voucher #:	102943 Invoice		10/12/2022	
					Paid Amt: \$2,229.13
					Check Amount: \$2,229.13
	0857	001	73414		Check
		E 01 300 211 000 000 305			\$1,507.56
		E 01 101 203 000 000 305			\$708.68
		E 01 102 203 000 000 305			\$322.13
	Voucher #:	103022 Invoice		10/21/2022	
					Paid Amt: \$2,538.37
					Check Amount: \$2,538.37
	0857	001	73444		Check
		E 01 300 211 000 000 305			\$1,121.01
		E 01 101 203 000 000 305			\$773.10
		E 01 102 203 000 000 305			\$322.13
	Voucher #:	103061 Invoice		10/24/2022	
					Paid Amt: \$2,216.24
					Check Amount: \$2,216.24
	0857	001	73561		Check
		E 01 300 211 000 000 305			\$966.44
		E 01 101 203 000 000 305			\$927.72
	Voucher #:	103124 Invoice		11/4/2022	
					Paid Amt: \$1,894.16
					Check Amount: \$1,894.16
					Vendor Total: \$10,475.67
4519	TELIN TRANSPORTATION GROUP				
	0857	001	73527		Check
		E 01 005 760 000 720 401			\$716.50
	Voucher #:	103125 Invoice		11/4/2022	
					Paid Amt: \$716.50
					Check Amount: \$716.50
					Vendor Total: \$716.50

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type		
6190 The Crossings Center									
		0857	001		73352				
		E 30	005	298	216	301	305		
		Homecoming Dance fees 2022						Check	
								\$300.00	
		PO#: 29741		Voucher #:	102902	Invoice	No: HOCO 2022		
								10/12/2022	
								Paid Amt: \$300.00	
								Check Amount: \$300.00	
								Vendor Total: \$300.00	
2508 Theis Printing									
		0857	001		73415				
		E 01	005	110	000	000	305		
		Community Engagement - Postcards						Check	\$680.00
		PO#: 29825		Voucher #:	103023	Invoice	No: 48309		
								10/21/2022	
								Paid Amt: \$680.00	
								Check Amount: \$680.00	
								Vendor Total: \$680.00	
3251 Todd's Refrigeration LLC									
		0857	001		73304				
		E 01	102	810	000	000	350		
		Reach in freezer repair						Check	\$586.82
		PO#: 29724		Voucher #:	102889	Invoice	No: 19065		
								10/11/2022	
								Paid Amt: \$586.82	
								Check Amount: \$586.82	
								Vendor Total: \$586.82	
6710 Universal Athletic									
		0857	001		73416				
		E 01	320	296	772	000	401		
		Volleyball Jerseys						Check	\$228.00
		E 01	320	296	772	000	401		
		freight							\$20.38
		PO#: 29834		Voucher #:	103034	Invoice	No: 190-0125916-0		
								10/21/2022	
								Paid Amt: \$248.38	
								Check Amount: \$248.38	
								Vendor Total: \$248.38	
4448 VERIZON WIRELESS									
		0857	001		73305				
		E 01	300	810	000	000	320		
		Joe Banicki						Check	\$49.32
		E 02	005	770	000	701	320		
		Vickie Speltz							\$49.32
		E 01	005	740	012	160	320		
		Randi Ruppert							\$49.32
		PO#: 29732		Voucher #:	102892	Invoice	No: 9916706759		
								10/11/2022	
								Paid Amt: \$147.96	
								Check Amount: \$147.96	
								Vendor Total: \$147.96	
6710 Universal Athletic									
		0857	001		73445				
		E 01	005	630	000	399	320		
		September 2022 Mach to Mach Charges						Check	\$321.40
		PO#: 29849		Voucher #:	103062	Invoice	No: 9917874046		
								10/24/2022	
								Paid Amt: \$321.40	
								Check Amount: \$321.40	
								Vendor Total: \$321.40	
2508 Theis Printing									
		0857	001		73528				
		E 01	300	810	000	000	320		
		Joe Banicki						Check	\$49.28
		E 02	005	770	000	701	320		
		Vickie Speltz							\$49.28

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
5546		VISA					
		0857		001			Wire
		E 01	005	630	000 405	Freight	(\$0.04)
		E 01	005	630	000 405	Freight	\$6.03
		E 01	005	630	000 405	promo	(\$2.09)
	PO#: 29459	Voucher #:		103076	Invoice No: 114-3409316-4902638		Paid Amt: \$299.70
		E 01	320	294	788 000 401	500 pack 5oz paper cups	\$13.50
		E 01	320	294	788 000 401	500 pack 5oz paper cups	\$13.50
	PO#: 29458	Voucher #:		103077	Invoice No: 114-3409316-4902638		Paid Amt: \$27.00
		E 01	300	810	000 000 410	All padlocks	\$74.57
	PO#: 29853	Voucher #:		103078	Invoice No: 197850A		Paid Amt: \$74.57
		E 01	320	298	760 000 401	Materials and Rights	\$1,415.00
	PO#: 29879	Voucher #:		103079	Invoice No: 9/14/2022		Paid Amt: \$1,415.00
		E 01	300	810	000 000 350	Keys for padlocks	\$59.50
	PO#: 29618	Voucher #:		103080	Invoice No: Oct 2022		Paid Amt: \$59.50
		0857		001			Wire
		E 01	300	402	000 740 433	Life Skills Supplies	\$192.56
	PO#: 29648	Voucher #:		103024	Invoice No: 2000103-20176233		Paid Amt: \$192.56
							Check Amount: \$192.56
							Vendor Total: \$6,620.01
22067		WEST MUSIC COMPANY INC					
		0857		001	73353		Check
		E 01	102	259	000 000 430	Musicplay online renewal #890062	\$174.96
	PO#: 29628	Voucher #:		102944	Invoice No: si2195673		Paid Amt: \$174.96
							Check Amount: \$174.96
							Vendor Total: \$174.96
6985		Winona Area Public Schools					
		0857		001	73307		Check
		E 01	320	294	788 000 369	9.24.2022 WSHS CC invitational	\$100.00
		E 01	320	296	788 000 369	9.24.2022 WSHS CC invitational	\$100.00
	PO#: 29690	Voucher #:		102891	Invoice No: 9.24.2022CCinvite		Paid Amt: \$200.00
							Check Amount: \$200.00
							Vendor Total: \$200.00

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code Rcd	Vendor Co	Bank	Check No	Pmt/Void Date	Pmt Type
5851 Winona Boat Tours					
	0857	001	73354		
	E 01	102 203 906 000 369	Invoice RR2017 Winona Tour Boat		
	PO#: 29882	Voucher #: 102945	Invoice No: RR2017	10/12/2022	
				\$400.00	Check
				Paid Amt: \$400.00	
				Check Amount: \$400.00	
				Vendor Total: \$400.00	
4635 WINONA CONTROLS, INC.					
	0857	001	73418		
	E 01	300 865 000 363 305	Repair condensate trap on HVAC		
	PO#: 29821	Voucher #: 103025	Invoice No: 20617	10/21/2022	
				\$676.72	Check
				Paid Amt: \$676.72	
				Check Amount: \$676.72	
				Vendor Total: \$676.72	
4542 WINONA HEALTH SERVICES					
	0857	001	73355		
	E 01	320 294 000 000 305	Athletic Trainer Services-Annual Fee		
	E 01	320 296 000 000 305	Athletic Trainer Services-Annual Fee		
	PO#: 29752	Voucher #: 102946	Invoice No: 2022-2023	10/12/2022	
				\$600.00	Check
				\$600.00	Check
				Paid Amt: \$1,200.00	
				Check Amount: \$1,200.00	
				Vendor Total: \$1,200.00	
3545 Winona National Bank					
	0857	001	73380		
	B 01	215 092	Payroll Deductions		
	PO#: 29821	Voucher #: 102973	Invoice No: S2023070	10/19/2022	
				\$160.00	Check
				Paid Amt: \$160.00	
				Check Amount: \$160.00	
				Vendor Total: \$160.00	
2373 WM MILLER SCRAP IRON & METAL					
	0857	001	73562		
	E 01	300 810 000 000 350	Haul waste from storm damage		
	PO#: 29906	Voucher #: 103126	Invoice No: 41583	11/4/2022	
				\$1,665.72	Check
				Paid Amt: \$1,665.72	
				Check Amount: \$1,665.72	
				Vendor Total: \$1,665.72	

Lewiston-Altura Public Schools Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
1883		XCEL ENERGY					
		0857		001	73446		
		E 01 102 810 000 000 330			51-4977985-3 Altura electricity		Check
						10/24/2022	\$1,417.48
	PO#: 29850	Voucher #:		103063	Invoice	Invoice No: 799813372	
							Paid Amt: \$1,417.48
							Check Amount: \$1,417.48
							Vendor Total: \$1,417.48
23000		ZANER-BLOSER EDUCATIONAL PUB					
		0857		001	73447		
		E 01 101 203 903 000 430			missed Shipping and processing for PO 22967		Check
						10/24/2022	\$52.65
	PO#: 29852	Voucher #:		103064	Invoice	Invoice No: 10350943	
							Paid Amt: \$52.65
							Check Amount: \$52.65
							Vendor Total: \$52.65
25014		ZIEBELL'S HIAWATHA FOODS, INC.					
		0857		001	73356		
		E 02 005 770 000 701 401			349182		Check
		E 02 005 770 000 701 495			349182		\$91.86
		E 02 005 770 000 701 490			349182		\$358.54
		E 02 005 770 000 707 490			350313		\$260.12
		E 02 005 770 000 701 495			350313		\$119.85
		E 02 005 770 000 701 495			350312		\$257.04
		E 02 005 770 000 707 490			350576		\$99.55
		E 02 005 770 000 707 490			349183		\$351.68
		E 02 005 770 000 707 490			350758		\$809.46
		E 02 005 770 000 707 490			350659		\$195.69
		E 02 005 770 000 701 495			350659		\$146.93
		E 02 005 770 000 701 490			350655		\$178.54
		E 02 005 770 000 701 495			350655		\$63.04
		E 02 005 770 000 701 490			350316		\$147.64
		E 02 005 770 000 701 495			350311		\$119.52
		E 02 005 770 000 701 490			350656		\$264.78
		E 02 005 770 000 701 401			350971		\$50.56
		E 02 005 770 000 701 401			350971		\$51.14
		E 02 005 770 000 701 495			350971		\$51.45
		E 02 005 770 000 707 490			351562		\$238.09
		E 02 005 770 000 701 495			351562		\$378.45
		E 02 005 770 000 701 401			351661		\$224.38
		E 02 005 770 000 701 495			351385		\$59.35
		E 02 005 770 000 701 495			350970		\$50.56
		E 02 005 770 000 701 495			350969		\$97.61
		E 02 005 770 000 701 495					\$307.97

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No		Pmt/Void Date	Pmt Type
25014		ZIEBELL'S HIAWATHA FOODS, INC.			73356			
		0857	001					
		E	02	005	770	000	701	495
							351384	\$75.19
		E	02	005	770	000	701	495
							351985	\$36.16
		E	02	005	770	000	701	401
							351987	\$149.87
		E	02	005	770	000	701	495
							351987	\$205.22
		E	02	005	770	000	707	490
							351986	\$40.68
		E	02	005	770	000	701	495
							3514986	\$180.30
		E	02	005	770	000	701	490
							351560	\$52.28
		E	02	005	770	000	701	495
							351560	\$379.94
		PO#: 29480		Voucher #:		Invoice	Invoice No:	Sept 2022
		E	02	005	770	000	707	490
							350060	\$176.14
		E	02	005	770	000	701	401
							350060	\$15.86
		E	02	005	770	000	701	495
							350060	\$121.35
		E	02	005	770	000	701	495
							349180	\$220.22
		E	02	005	770	000	701	495
							349181	\$593.03
		E	02	005	770	000	701	490
							350059	\$25.98
		E	02	005	770	000	701	495
							350059	\$159.06
		E	02	005	770	000	701	495
							342888	\$81.56
		PO#: 29766		Voucher #:		Invoice	Invoice No:	9/2022
		E	02	005	770	000	701	495
							352230	\$284.94
		E	02	005	770	000	701	401
							352227	\$106.79
		E	02	005	770	000	701	495
							352227	\$383.81
		E	02	005	770	000	701	401
							352667	\$78.00
		E	02	005	770	000	707	490
							352667	\$348.18
		E	02	005	770	000	701	495
							352667	\$298.45
		E	02	005	770	000	701	490
							351988	\$122.90
		E	02	005	770	000	701	495
							352228	\$66.89
		E	02	005	770	000	707	490
							352229	\$539.64
		E	02	005	770	000	701	490
							352896	\$79.18
		E	02	005	770	000	701	495
							352896	\$305.01
		E	02	005	770	000	701	495
							352894	\$121.96
		E	02	005	770	000	701	495
							352661	\$52.49
		E	02	005	770	000	701	495
							353342	\$68.82
		E	02	005	770	000	701	495
							353543	\$285.83
		E	02	005	770	000	701	495
							353343	\$64.95
		E	02	005	770	000	707	490
							352900	\$119.52
		PO#: 29766		Voucher #:		Invoice	Invoice No:	9/2022
		E	02	005	770	000	701	495
							352230	\$284.94
		E	02	005	770	000	701	401
							352227	\$106.79
		E	02	005	770	000	701	495
							352227	\$383.81
		E	02	005	770	000	701	401
							352667	\$78.00
		E	02	005	770	000	707	490
							352667	\$348.18
		E	02	005	770	000	701	495
							352667	\$298.45
		E	02	005	770	000	701	490
							351988	\$122.90
		E	02	005	770	000	701	495
							352228	\$66.89
		E	02	005	770	000	707	490
							352229	\$539.64
		E	02	005	770	000	701	490
							352896	\$79.18
		E	02	005	770	000	701	495
							352896	\$305.01
		E	02	005	770	000	701	495
							352894	\$121.96
		E	02	005	770	000	701	495
							352661	\$52.49
		E	02	005	770	000	701	495
							353342	\$68.82
		E	02	005	770	000	701	495
							353543	\$285.83
		E	02	005	770	000	701	495
							353343	\$64.95
		E	02	005	770	000	707	490
							352900	\$119.52
		PO#: 29766		Voucher #:		Invoice	Invoice No:	9/2022
		E	02	005	770	000	701	495
							352230	\$284.94
		E	02	005	770	000	701	401
							352227	\$106.79
		E	02	005	770	000	701	495
							352227	\$383.81
		E	02	005	770	000	701	401
							352667	\$78.00
		E	02	005	770	000	707	490
							352667	\$348.18
		E	02	005	770	000	701	495
							352667	\$298.45
		E	02	005	770	000	701	490
							351988	\$122.90
		E	02	005	770	000	701	495
							352228	\$66.89
		E	02	005	770	000	707	490
							352229	\$539.64
		E	02	005	770	000	701	490
							352896	\$79.18
		E	02	005	770	000	701	495
							352896	\$305.01
		E	02	005	770	000	701	495
							352894	\$121.96
		E	02	005	770	000	701	495
							352661	\$52.49
		E	02	005	770	000	701	495
							353342	\$68.82
		E	02	005	770	000	701	495
							353543	\$285.83
		E	02	005	770	000	701	495
							353343	\$64.95
		E	02	005	770	000	707	490
							352900	\$119.52
		PO#: 29766		Voucher #:		Invoice	Invoice No:	9/2022
		E	02	005	770	000	701	495
							352230	\$284.94
		E	02	005	770	000	701	401
							352227	\$106.79
		E	02	005	770	000	701	495
							352227	\$383.81
		E	02	005	770	000	701	401
							352667	\$78.00
		E	02	005	770	000	707	490
							352667	\$348.18
		E	02	005	770	000	701	495
							352667	\$298.45
		E	02	005	770	000	701	490
							351988	\$122.90
		E	02	005	770	000	701	495
							352228	\$66.89
		E	02	005	770	000	707	490
							352229	\$539.64
		E	02	005	770	000	701	490
							352896	\$79.18
		E	02	005	770	000	701	495
							352896	\$305.01
		E	02	005	770	000	701	495
							352894	\$121.96
		E	02	005	770	000	701	495
							352661	\$52.49
		E	02	005	770	000	701	495
							353342	\$68.82

Lewiston-Altura Public Schools

Detail Payment Register October 2022

Code	Rcd	Vendor	Co	Bank	Check No	Pmt/Void Date	Pmt Type
25014		ZIEBELL'S HIAWATHA FOODS, INC.			73529		
		0857	001				
		E	02	005	770 000 707 490	353344	Check
		E	02	005	770 000 707 490	352892	
		E	02	005	770 000 701 495	352892	
		E	02	005	770 000 707 490	352662	
		E	02	005	770 000 701 495	352662	
		E	02	005	770 000 707 490	354117	
		E	02	005	770 000 701 495	354117	
		E	02	005	770 000 701 495	353542	
		E	02	005	770 000 701 495	354114	
		E	02	005	770 000 701 490	354424	
		E	02	005	770 000 707 490	354488	
		E	02	005	770 000 701 495	354488	
		E	02	005	770 000 701 495	354483	
		E	02	005	770 000 701 495	354115	
		E	02	005	770 000 701 495	354484	
PO#: 29804		Voucher #:	103169	Invoice	Invoice No: October 2022	11/4/2022	
							Paid Amt: \$6,250.95
							Check Amount: \$6,250.95
							Vendor Total: \$13,737.59
6977		Zietlow, Rylan Charles			73308		
		0857	001				
		E	01	320	294 782 000 305	9.30.2022 FB Chain Gang	Check
							\$20.00
PO#: 29715		Voucher #:	102893	Invoice	Invoice No: 9.30.2022 FBchaingan	10/11/2022	
							Paid Amt: \$20.00
							Check Amount: \$20.00
							Vendor Total: \$40.00
							Report Total: \$691,337.73

Lewiston-Altura Public Schools
October 2022 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P304BD	64062	73253	Check	1	3474	AAA Awards		Yes	No	No	10/11/2022	42.29
001	P304BD	64042	73254	Check	1	00420	ARNOLD'S SUPPLY		Yes	No	No	10/11/2022	9,603.00
001	P304BD	64090	73255	Check	1	6956	BERGANKDV		Yes	No	No	10/11/2022	1,125.00
001	P304BD	64046	73256	Check	1	1114	Century Link		Yes	No	No	10/11/2022	221.75
001	P304BD	64077	73257	Check	1	6168	Cintas		Yes	No	No	10/11/2022	172.60
001	P304BD	64045	73258	Check	1	11065	CLIFTON LARSON ALLEN LLP		Yes	No	No	10/11/2022	6,300.00
001	P304BD	64085	73259	Check	1	6799	Culhane, John (Jack)	Ind/Sole Proprietor	Yes	No	No	10/11/2022	75.00
001	P304BD	64043	73260	Check	1	03124	DISCOUNT SCHOOL SUPPLY		Yes	No	No	10/11/2022	102.55
001	P304BD	64047	73261	Check	1	1134	Duane, Brent	Ind/Sole Proprietor	Yes	No	No	10/11/2022	30.00
001	P304BD	64078	73262	Check	1	6376	Ed Midwest LLC		Yes	No	No	10/11/2022	17,850.00
001	P304BD	64064	73263	Check	1	3956	ESTR Publications		Yes	No	No	10/11/2022	40.00
001	P304BD	64072	73264	Check	1	5734	FUNK, ED		Yes	No	No	10/11/2022	67.75
001	P304BD	64083	73265	Check	1	6746	Grossell, Mitch		Yes	No	No	10/11/2022	38.00
001	P304BD	64089	73266	Check	1	6935	GWS		Yes	No	No	10/11/2022	220.00
001	P304BD	64044	73267	Check	1	07141	HIGH PLAINS COOPERATIVE		Yes	No	No	10/11/2022	3,451.87
001	P304BD	64088	73268	Check	1	6843	Hill, Stacy	Ind/Sole Proprietor	Yes	No	No	10/11/2022	97.00
001	P304BD	64084	73269	Check	1	6789	Hines, Micaela		Yes	No	No	10/11/2022	15.00
001	P304BD	64091	73270	Check	1	6972	Hoffman, Tyler		Yes	No	No	10/11/2022	45.00
001	P304BD	64070	73271	Check	1	5670	HORMAN, TODD		Yes	No	No	10/11/2022	30.00
001	P304BD	64069	73272	Check	1	4872	JACOBS, HOLLY		Yes	No	No	10/11/2022	65.50
001	P304BD	64068	73273	Check	1	4845	KELLY, KRISTIN		Yes	No	No	10/11/2022	1,592.30
001	P304BD	64086	73274	Check	1	6827	Kennedy, Rylee		Yes	No	No	10/11/2022	15.00
001	P304BD	64058	73275	Check	1	3038	Lewiston Hardware, LLC		Yes	No	No	10/11/2022	43.97
001	P304BD	64054	73276	Check	1	2451	Lewiston Lions Club		Yes	No	No	10/11/2022	148.00
001	P304BD	64048	73277	Check	1	1235	LEWISTON WELDING & MACHINING, IN		Yes	No	No	10/11/2022	36.00
001	P304BD	64075	73278	Check	1	5865	Loffler Companies -- 131511		Yes	No	No	10/11/2022	131.78
001	P304BD	64057	73279	Check	1	2752	Mabel-Canton FFA		Yes	No	No	10/11/2022	49.00
001	P304BD	64094	73280	Check	1	6981	MF Athletics, LLC		Yes	No	No	10/11/2022	1,239.75
001	P304BD	64074	73281	Check	1	5801	Midwest Bus Parts, Inc.		Yes	No	Yes	10/11/2022	653.15
001	P304BD	64074	73281	Check	1	5801	Midwest Bus Parts, Inc.		Yes	No	Yes	10/20/2022	(653.15)
001	P304BD	64073	73282	Check	1	5745	Minne TESOL		Yes	No	No	10/11/2022	235.00
001	P304BD	64063	73283	Check	1	3571	MINNESOTA ENERGY RESOURCES		Yes	No	No	10/11/2022	1,110.08
001	P304BD	64067	73284	Check	1	4810	MONSON, DARRELL		Yes	No	No	10/11/2022	75.00
001	P304BD	64049	73285	Check	1	12630	MOTOR PARTS & EQUIP		Yes	No	No	10/11/2022	79.60
001	P304BD	64093	73286	Check	1	6978	Mueller, Jeffrey Paul		Yes	No	No	10/11/2022	20.00
001	P304BD	64055	73287	Check	1	2555	National FFA Organization		Yes	No	No	10/11/2022	990.00
001	P304BD	64079	73288	Check	1	6447	Nelson, Jeff		Yes	No	No	10/11/2022	20.00
001	P304BD	64061	73289	Check	1	3263	North Central Truck Equipment		Yes	No	No	10/11/2022	74.23
001	P304BD	64082	73290	Check	1	6730	One Diversified LLC		Yes	No	No	10/11/2022	1,090.35

Lewiston-Altura Public Schools
October 2022 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P304BD	64095	73291	Check	1		Printer Ink Warehouse		Yes	No	No	10/11/2022	254.95
001	P304BD	64052	73292	Check	1		PROJECT FINE		Yes	No	No	10/11/2022	701.26
001	P304BD	64081	73293	Check	1		Quadrant Finance USA, INC.		Yes	No	No	10/11/2022	507.55
001	P304BD	64051	73294	Check	1		RANDALL, ROBIN		Yes	No	No	10/11/2022	16.25
001	P304BD	64066	73295	Check	1		Region 1A		Yes	No	No	10/11/2022	75.00
001	P304BD	64056	73296	Check	1		Region 8 FFA		Yes	No	No	10/11/2022	196.00
001	P304BD	64059	73297	Check	1		Rochester Telecom Systems, Inc		Yes	No	No	10/11/2022	5.09
001	P304BD	64097	73298	Check	1		SANOW, DAVID		Yes	No	No	10/11/2022	59.75
001	P304BD	64053	73299	Check	1		Sanow, Theresa		Yes	No	No	10/11/2022	16.00
001	P304BD	64071	73300	Check	1		Sawas Learning Company LLC		Yes	No	No	10/11/2022	191.16
001	P304BD	64050	73301	Check	1		ST. CHARLES PUBLIC SCHOOLS		Yes	No	No	10/11/2022	125.00
001	P304BD	64080	73302	Check	1		Sula, Tom		Yes	No	No	10/11/2022	20.00
001	P304BD	64076	73303	Check	1		Teachers on Call		Yes	No	No	10/11/2022	1,597.77
001	P304BD	64060	73304	Check	1		Todd's Refrigeration LLC		Yes	No	No	10/11/2022	586.82
001	P304BD	64065	73305	Check	1		VERIZON WIRELESS		Yes	No	No	10/11/2022	147.96
001	P304BD	64087	73306	Check	1		Verthein, Kylie		Yes	No	No	10/11/2022	15.00
001	P304BD	64096	73307	Check	1		Winona Area Public Schools		Yes	No	No	10/11/2022	200.00
001	P304BD	64092	73308	Check	1		Zietlow, Rylan Charles		Yes	No	No	10/11/2022	20.00
001	P304CK	64098	73309	Check	1		ARNOLD'S SUPPLY		Yes	No	No	10/12/2022	296.00
001	P304CK	64116	73310	Check	1		Bentson, Bill	Ind/Sole Proprietor	Yes	No	No	10/12/2022	75.00
001	P304CK	64123	73311	Check	1	R1	BLICK ART MATERIALS		Yes	No	No	10/12/2022	1,287.24
001	P304CK	64105	73312	Check	1		Century High School		Yes	No	No	10/12/2022	100.00
001	P304CK	64134	73313	Check	1		Cintas		Yes	No	No	10/12/2022	172.60
001	P304CK	64107	73314	Check	1		CITY OF ALTURA		Yes	No	No	10/12/2022	180.23
001	P304CK	64143	73315	Check	1		Class Tech Tips, LLC		Yes	No	No	10/12/2022	159.00
001	P304CK	64104	73316	Check	1		CUSTOM ALARM		Yes	No	No	10/12/2022	198.00
001	P304CK	64099	73317	Check	1		Duane, Brent	Ind/Sole Proprietor	Yes	No	No	10/12/2022	30.00
001	P304CK	64145	73318	Check	1		ERTL, ROBERT		Yes	No	No	10/12/2022	625.00
001	P304CK	64142	73319	Check	1		FAMILY ZONE, INC.		Yes	No	No	10/12/2022	6,556.27
001	P304CK	64144	73320	Check	1		FULL COURT CUSTOM APPAREL INC		Yes	No	No	10/12/2022	330.00
001	P304CK	64110	73321	Check	1		Goodhue Public Schools		Yes	No	No	10/12/2022	160.00
001	P304CK	64120	73322	Check	1		HBC		Yes	No	No	10/12/2022	2,256.50
001	P304CK	64140	73323	Check	1		Hoffman, Tyler		Yes	No	No	10/12/2022	85.00
001	P304CK	64113	73324	Check	1	R1	J.W. Pepper & Son, Inc.		Yes	No	No	10/12/2022	610.00
001	P304CK	64137	73325	Check	1		Ketchum, Mary		Yes	No	No	10/12/2022	45.96
001	P304CK	64129	73326	Check	1		LEARNING A-Z		Yes	No	No	10/12/2022	228.00
001	P304CK	64133	73327	Check	1		LeRoy-Ostrander Schools		Yes	No	No	10/12/2022	1,200.00
001	P304CK	64118	73328	Check	1		Lewiston Hardware, LLC		Yes	No	No	10/12/2022	327.47
001	P304CK	64108	73329	Check	1		LOGAN HIGH SCHOOL		Yes	No	No	10/12/2022	200.00

Lewiston-Altura Public Schools
October 2022 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P304CK	64139	73330	Check	1 6716		MATH FACTS PRO		Yes	No	No	10/12/2022	158.00
001	P304CK	64100	73331	Check	1 12018		MCGRAW-HILL		Yes	No	No	10/12/2022	332.49
001	P304CK	64130	73332	Check	1 5801		Midwest Bus Parts, Inc.		Yes	No	Yes	10/12/2022	1,167.20
001	P304CK	64130	73332	Check	1 5801		Midwest Bus Parts, Inc.		Yes	No	Yes	10/24/2022	(1,167.20)
001	P304CK	64124	73333	Check	1 4162		MINNESOTA MARINE ART MUSEUM		Yes	No	No	10/12/2022	152.00
001	P304CK	64101	73334	Check	1 12540		MISSISSIPPI WELDERS SUPPLY COMP,		Yes	No	No	10/12/2022	1,223.74
001	P304CK	64127	73335	Check	1 4810		MONSON, DARRELL		Yes	No	Yes	10/12/2022	30.00
001	P304CK	64127	73335	Check	1 4810		MONSON, DARRELL		Yes	No	Yes	10/24/2022	(30.00)
001	P304CK	64102	73336	Check	1 12630		MOTOR PARTS & EQUIP		Yes	No	No	10/12/2022	519.89
001	P304CK	64136	73337	Check	1 6280	R1	Music Mart		Yes	No	No	10/12/2022	933.45
001	P304CK	64122	73338	Check	1 3263		North Central Truck Equipment		Yes	No	No	10/12/2022	834.06
001	P304CK	64119	73339	Check	1 3098	R1	Pan-O-Gold Baking Company		Yes	No	No	10/12/2022	718.99
001	P304CK	64138	73340	Check	1 6711		Paper101		Yes	No	Yes	10/12/2022	7,090.88
001	P304CK	64138	73340	Check	1 6711		Paper101		Yes	No	Yes	10/25/2022	(7,090.88)
001	P304CK	64128	73341	Check	1 5545	R1	Plank Road Publishing		Yes	No	No	10/12/2022	458.85
001	P304CK	64106	73342	Check	1 16031	R1	QUILL		Yes	No	No	10/12/2022	309.97
001	P304CK	64109	73343	Check	1 1738		RAINBOW RESOURCE CENTER		Yes	No	No	10/12/2022	93.95
001	P304CK	64115	73344	Check	1 2411		REINHART FOOD SERVICE		Yes	No	No	10/12/2022	22,049.14
001	P304CK	64141	73345	Check	1 6973		rSchool Today/VNN		Yes	No	No	10/12/2022	750.00
001	P304CK	64103	73346	Check	1 1318		SAINT CHARLES SCHOOL DISTRICT		Yes	No	No	10/12/2022	125.00
001	P304CK	64121	73347	Check	1 3217	R1	School Specialty LLC		Yes	No	No	10/12/2022	37.24
001	P304CK	64114	73348	Check	1 2363		SHERWIN WILLIAMS		Yes	No	No	10/12/2022	99.00
001	P304CK	64126	73349	Check	1 4673		STEWARTVILLE FFA		Yes	No	No	10/12/2022	90.00
001	P304CK	64111	73350	Check	1 2114		STEWARTVILLE VB BOOSTER CLUB		Yes	No	No	10/12/2022	125.00
001	P304CK	64132	73351	Check	1 5876		Teachers on Call		Yes	No	No	10/12/2022	2,229.13
001	P304CK	64135	73352	Check	1 6190		The Crossings Center		Yes	No	No	10/12/2022	300.00
001	P304CK	64112	73353	Check	1 22067		WEST MUSIC COMPANY INC		Yes	No	No	10/12/2022	174.96
001	P304CK	64131	73354	Check	1 5851		Winona Boat Tours		Yes	No	No	10/12/2022	400.00
001	P304CK	64125	73355	Check	1 4542		WINONA HEALTH SERVICES		Yes	No	No	10/12/2022	1,200.00
001	P304CK	64117	73356	Check	1 25014		ZIEBELL'S HIAWATHA FOODS, INC.		Yes	No	No	10/12/2022	7,486.64
001	P304CK	64158	73357	Check	1 3805		Auto Owners Insurance		Yes	No	No	10/18/2022	22,991.07
001	P304CK	64152	73358	Check	1 2183		B & S Rentals Inc.		Yes	No	No	10/18/2022	460.00
001	P304CK	64160	73359	Check	1 5631	R1	BSN Sports, LLC		Yes	No	No	10/18/2022	5,196.00
001	P304CK	64149	73360	Check	1 1157	R1	CARSON DELLOSA PUBLISHING LLC		Yes	No	No	10/18/2022	46.25
001	P304CK	64162	73361	Check	1 6168		Cintas		Yes	No	No	10/18/2022	172.60
001	P304CK	64155	73362	Check	1 2707		City of Lewiston		Yes	No	No	10/18/2022	18.33
001	P304CK	64146	73363	Check	1 02584		COTTER HIGH SCHOOL		Yes	No	No	10/18/2022	210.00
001	P304CK	64159	73364	Check	1 3906		D & A TESTING SERVICES		Yes	No	No	10/18/2022	61.00
001	P304CK	64163	73365	Check	1 6429		Heartland Country Club		Yes	No	No	10/18/2022	500.00

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October 2022 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P304CK	64147	73366	Check	1	07141	HIGH PLAINS COOPERATIVE		Yes	No	No	10/18/2022	1,754.48
001	P304CK	64153	73367	Check	1	2257	J.W. Pepper & Son, Inc.		Yes	No	No	10/18/2022	126.95
001	P304CK	64148	73368	Check	1	11015	LAKESHORE		Yes	No	No	10/18/2022	189.68
001	P304CK	64151	73369	Check	1	1736	MBCA CLINIC		Yes	No	No	10/18/2022	250.00
001	P304CK	64161	73370	Check	1	5956	MIEnergy Cooperative		Yes	No	No	10/18/2022	14,181.13
001	P304CK	64157	73371	Check	1	3571	MINNESOTA ENERGY RESOURCES		Yes	No	No	10/18/2022	2,819.77
001	P304CK	64154	73372	Check	1	2555	National FFA Organization		Yes	No	No	10/18/2022	489.00
001	P304CK	64150	73373	Check	1	17077	REGION V COMPUTER SERVICES		Yes	No	No	10/18/2022	4,026.75
001	P304CK	64156	73374	Check	1	3217	School Specialty LLC		Yes	No	No	10/18/2022	166.90
001	P307P1	64166	73375	Check	1	4951	Bremer Bank		Yes	No	No	10/19/2022	150.00
001	P307P1	64167	73376	Check	1	6265	HOME FEDERAL SAVINGS BANK		Yes	No	No	10/19/2022	42.50
001	P307P1	64169	73377	Check	1	6461	ISD 857 - Flex Plan Checking		Yes	No	No	10/19/2022	950.88
001	P307P1	64165	73378	Check	1	4786	Merchants Bank		Yes	No	No	10/19/2022	375.00
001	P307P1	64168	73379	Check	1	6283	MinnWest Bank Group		Yes	No	No	10/19/2022	30.00
001	P307P1	64164	73380	Check	1	3545	Winona National Bank		Yes	No	No	10/19/2022	160.00
001	P307P1	64183	73381	Check	1	4951	Bremer Bank		Yes	No	No	10/19/2022	300.00
001	P307P1	64182	73382	Check	1	4786	Merchants Bank		Yes	No	No	10/19/2022	150.00
001	P304BD	64185	73383	Check	1	5801	Midwest Bus Parts, Inc.		Yes	No	No	10/21/2022	200.85
001	P304CK	64210	73384	Check	1	5621	AEP CONNECTIONS, LLC		Yes	No	No	10/21/2022	450.00
001	P304CK	64186	73385	Check	1	00420	ARNOLD'S SUPPLY		Yes	No	No	10/21/2022	7,945.00
001	P304CK	64220	73386	Check	1	6986	B and C Plumbing and Heating Inc.		Yes	No	No	10/21/2022	436.00
001	P304CK	64200	73387	Check	1	3831	BLICK ART MATERIALS		Yes	No	No	10/21/2022	42.40
001	P304CK	64201	73388	Check	1	3956	ESTR Publications		Yes	No	No	10/21/2022	7.40
001	P304CK	64218	73389	Check	1	6731	Everyday Speech LLC		Yes	No	No	10/21/2022	299.99
001	P304CK	64204	73390	Check	1	4699	GOURMET'S DELIGHT INC		Yes	No	No	10/21/2022	9,432.00
001	P304CK	64219	73391	Check	1	6891	Harter's Trash & Recycling Inc		Yes	No	No	10/21/2022	1,822.38
001	P304CK	64187	73392	Check	1	07141	HIGH PLAINS COOPERATIVE		Yes	No	No	10/21/2022	2,915.06
001	P304CK	64198	73393	Check	1	3172	Hy-Vee Accounts Receivable		Yes	No	No	10/21/2022	657.88
001	P304CK	64202	73394	Check	1	4085	IEA, INC		Yes	No	No	10/21/2022	1,025.82
001	P304CK	64209	73395	Check	1	5339	Impact Applications Inc		Yes	No	No	10/21/2022	462.00
001	P304CK	64188	73396	Check	1	09060	JOHNSON CONTROLS FIRE PROTECTI		Yes	No	No	10/21/2022	767.64
001	P304CK	64189	73397	Check	1	10141	KWIK TRIP		Yes	No	No	10/21/2022	855.59
001	P304CK	64211	73398	Check	1	5756	LEARNING A-Z		Yes	No	No	10/21/2022	128.00
001	P304CK	64197	73399	Check	1	3038	Lewiston Hardware, LLC		Yes	No	No	10/21/2022	260.79
001	P304CK	64190	73400	Check	1	11260	LEWISTON JOURNAL		Yes	No	No	10/21/2022	52.00
001	P304CK	64212	73401	Check	1	5865	Loffler Companies -- 131511		Yes	No	No	10/21/2022	4,322.61
001	P304CK	64214	73402	Check	1	6175	Messerly, Larry		Yes	No	No	10/21/2022	160.00
001	P304CK	64191	73403	Check	1	1689	MINNESOTA DEPARTMENT OF EDUCAT		Yes	No	No	10/21/2022	1,135.00
001	P304CK	64207	73404	Check	1	4877	MINNESOTA Public Employees Insurance		Yes	No	No	10/21/2022	31,725.94

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Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P304CK	64205	73405	Check	1	4712	MINNESOTA UNEMPLOYMENT INSURA		Yes	No	No	10/21/2022	3,989.15
001	P304CK	64216	73406	Check	1	6280	Music Mart		Yes	No	No	10/21/2022	240.00
001	P304CK	64206	73407	Check	1	4832	NEWS-2-YOU		Yes	No	No	10/21/2022	219.65
001	P304CK	64193	73408	Check	1	1919	SCHOOL HEALTH		Yes	No	No	10/21/2022	39.21
001	P304CK	64208	73409	Check	1	5192	School Nurse Supply		Yes	No	No	10/21/2022	105.70
001	P304CK	64199	73410	Check	1	3217	School Specialty LLC		Yes	No	No	10/21/2022	108.41
001	P304CK	64196	73411	Check	1	3024	Seton		Yes	No	No	10/21/2022	92.81
001	P304CK	64194	73412	Check	1	2363	SHERWIN WILLIAMS		Yes	No	No	10/21/2022	36.00
001	P304CK	64215	73413	Check	1	6223	Teachers' Curriculum Institute (TCI)		Yes	No	No	10/21/2022	619.00
001	P304CK	64213	73414	Check	1	5876	Teachers on Call		Yes	No	No	10/21/2022	2,538.37
001	P304CK	64195	73415	Check	1	2508	Theis Printing		Yes	No	No	10/21/2022	680.00
001	P304CK	64217	73416	Check	1	6710	Universal Athletic		Yes	No	No	10/21/2022	248.38
001	P304CK	64192	73417	Check	1	1742	WALMART		Yes	No	Yes	10/21/2022	0.00
001	P304CK	64203	73418	Check	1	4635	WINONA CONTROLS, INC.		Yes	No	No	10/21/2022	676.72
001	P304CK	64249	73419	Check	1	6991	Albrecht-Benson, Mindy		Yes	No	No	10/24/2022	108.00
001	P304CK	64246	73420	Check	1	6956	BERGANKDV		Yes	No	No	10/24/2022	15,625.00
001	P304CK	64238	73421	Check	1	6168	Cintas		Yes	No	No	10/24/2022	172.60
001	P304CK	64227	73422	Check	1	2707	City of Lewiston		Yes	No	No	10/24/2022	2,134.01
001	P304CK	64222	73423	Check	1	1366	CUSTOM ALARM		Yes	No	No	10/24/2022	464.22
001	P304CK	64233	73424	Check	1	5100	DELTA DENTAL OF MINNESOTA		Yes	No	No	10/24/2022	1,300.95
001	P304CK	64235	73425	Check	1	5734	FUNK, ED		Yes	No	No	10/24/2022	67.75
001	P304CK	64242	73426	Check	1	6746	Grossell, Mitch		Yes	No	No	10/24/2022	70.75
001	P304CK	64241	73427	Check	1	6719	Hammann, Joelle		Yes	No	No	10/24/2022	30.00
001	P304CK	64244	73428	Check	1	6843	Hill, Stacy	Ind/Sole Proprietor	Yes	No	No	10/24/2022	97.00
001	P304CK	64234	73429	Check	1	5670	HORMAN, TODD		Yes	No	No	10/24/2022	30.00
001	P304CK	64232	73430	Check	1	4872	JACOBS, HOLLY		Yes	No	No	10/24/2022	32.75
001	P304CK	64229	73431	Check	1	4138	Jaquith, Carol		Yes	No	No	10/24/2022	108.00
001	P304CK	64243	73432	Check	1	6827	Kennedy, Rylee		Yes	No	No	10/24/2022	15.00
001	P304CK	64236	73433	Check	1	5865	Loffler Companies -- 131511		Yes	No	No	10/24/2022	12.27
001	P304CK	64248	73434	Check	1	6978	Mueller, Jeffrey Paul		Yes	No	No	10/24/2022	20.00
001	P304CK	64239	73435	Check	1	6447	Nelson, Jeff		Yes	No	No	10/24/2022	20.00
001	P304CK	64221	73436	Check	1	1240	PLAINVIEW-ELGIN-MILLVILLE		Yes	No	No	10/24/2022	175.00
001	P304CK	64223	73437	Check	1	1407	RANDALL, ROBIN		Yes	No	No	10/24/2022	32.50
001	P304CK	64250	73438	Check	1	90787	SANOW, DAVID		Yes	No	No	10/24/2022	59.75
001	P304CK	64225	73439	Check	1	2234	Sanow, Theresa		Yes	No	No	10/24/2022	16.00
001	P304CK	64231	73440	Check	1	4601	SCHMITZ, JUSTIN		Yes	No	No	10/24/2022	30.00
001	P304CK	64228	73441	Check	1	3217	School Specialty LLC		Yes	No	No	10/24/2022	76.66
001	P304CK	64245	73442	Check	1	6879	Schumacher, Mike		Yes	No	No	10/24/2022	98.00
001	P304CK	64240	73443	Check	1	6448	Sula, Tom		Yes	No	No	10/24/2022	20.00

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Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P304CK	64237	73444	Check	1	5876	Teachers on Call		Yes	No	No	10/24/2022	2,216.24
001	P304CK	64230	73445	Check	1	4448	VERIZON WIRELESS		Yes	No	No	10/24/2022	321.40
001	P304CK	64224	73446	Check	1	1883	XCEL ENERGY		Yes	No	No	10/24/2022	1,417.48
001	P304CK	64226	73447	Check	1	23000	ZANER-BLOSER EDUCATIONAL PUB		Yes	No	No	10/24/2022	52.65
001	P304CK	64247	73448	Check	1	6977	Zietlow, Rylan Charles		Yes	No	No	10/24/2022	20.00
001	P304CK	64251	73449	Check	1	4810	MONSON, DARRELL		Yes	No	No	10/24/2022	30.00
001	P305CK	64253	73450	Check	1	6887	Adamczyk, Sam		Yes	No	No	11/04/2022	30.00
001	P305CK	64295	73451	Check	1	5621	AEP CONNECTIONS, LLC		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64305	73452	Check	1	6871	Arellano-Sanchez, Angela	Ind/Sole Proprietor	Yes	No	Yes	11/04/2022	0.00
001	P305CK	64294	73453	Check	1	00420	ARNOLD'S SUPPLY		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64268	73454	Check	1	2105	BATTERIES PLUS		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64296	73455	Check	1	5631	BSN Sports, LLC		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64275	73456	Check	1	2671	CDW-Government		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64294	73457	Check	1	5514	Center for Responsive Schools, Inc.		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64256	73458	Check	1	1114	Century Link		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64281	73459	Check	1	3254	Chester Pozanc Trucking & Exc. LLC		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64302	73460	Check	1	6168	Cintas		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64303	73461	Check	1	6376	Ed Midwest LLC		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64276	73462	Check	1	3012	Equiparts Corp		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64266	73463	Check	1	18338	First Supply LLC		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64298	73464	Check	1	5734	FUNK, ED		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64306	73465	Check	1	6919	G & B Environmental	S Corporation	Yes	No	Yes	11/04/2022	0.00
001	P305CK	64274	73466	Check	1	2524	GRAINGER		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64293	73467	Check	1	5142	Greden's Welding Shop	LLC - Partnership	Yes	No	Yes	11/04/2022	0.00
001	P305CK	64307	73468	Check	1	6935	GWS		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64255	73469	Check	1	07141	HIGH PLAINS COOPERATIVE		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64291	73470	Check	1	4905	HUFCOR INC.		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64283	73471	Check	1	3267	INNOVATIVE OFFICE SOLUTIONS, LLC		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64269	73472	Check	1	2257	J.W. Pepper & Son, Inc.		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64284	73473	Check	1	3282	Kennedy & Graven Chartered	C Corporation	Yes	No	Yes	11/04/2022	0.00
001	P305CK	64257	73474	Check	1	11190	LEWISTON AUTO		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64272	73475	Check	1	2451	Lewiston Lions Club		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64259	73476	Check	1	1235	LEWISTON WELDING & MACHINING, IN		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64300	73477	Check	1	5865	Loffler Companies -- 131511		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64258	73478	Check	1	12018	MCGRAW-HILL		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64292	73479	Check	1	5015	MENK, NICHOLE	Ind/Sole Proprietor	Yes	No	Yes	11/04/2022	0.00
001	P305CK	64299	73480	Check	1	5801	Midwest Bus Parts, Inc.		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64263	73481	Check	1	1689	MINNESOTA DEPARTMENT OF EDUCAT		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64286	73482	Check	1	3659	Minnesota Department of Health		Yes	No	Yes	11/04/2022	0.00

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Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P305CK	64285	73483	Check	1	3571	MINNESOTA ENERGY RESOURCES		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64260	73484	Check	1	12540	MISSISSIPPI WELDERS SUPPLY COMP,		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64261	73485	Check	1	12630	MOTOR PARTS & EQUIP		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64282	73486	Check	1	3263	North Central Truck Equipment		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64279	73487	Check	1	3098	Pan-O-Gold Baking Company		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64304	73488	Check	1	6711	Paper101		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64262	73489	Check	1	1407	RANDALL, ROBIN		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64267	73490	Check	1	2010	REALLY GOOD STUFF, LLC		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64289	73491	Check	1	4662	REGENTS OF UNIVERSITY OF MINNES		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64290	73492	Check	1	4800	Region 1A		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64271	73493	Check	1	2411	REINHART FOOD SERVICE		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64264	73494	Check	1	17130	RISLOW SERVICE CENTER		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64277	73495	Check	1	3022	ROBERT BROOKE & ASSOCIATES		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64297	73496	Check	1	5638	ROCKIE HILL BISON		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64308	73497	Check	1	6973	rSchool Today/VNIN		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64265	73498	Check	1	18080	SCHILLING SUPPLY COMPANY		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64280	73499	Check	1	3217	School Specialty LLC		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64278	73500	Check	1	3024	Seton		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64309	73501	Check	1	6993	SOLIANIANT HEALTH, LLC		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64301	73502	Check	1	5876	Teachers on Call		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64288	73503	Check	1	4519	TELIN TRANSPORTATION GROUP		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64287	73504	Check	1	4448	VERIZON WIRELESS		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64270	73505	Check	1	2373	WM MILLER SCRAP IRON & METAL		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64273	73506	Check	1	25014	ZIEBELL'S HIAWATHA FOODS, INC.		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64332	73507	Check	1	5621	AEP CONNECTIONS, LLC		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64312	73508	Check	1	2671	CDW-Government		Yes	No	No	11/04/2022	150.00
001	P305CK	64331	73509	Check	1	5514	Center for Responsive Schools, Inc.		Yes	No	No	11/04/2022	128.91
001	P305CK	64318	73510	Check	1	3254	Chester Pozanc Trucking & Exc. LLC		Yes	No	No	11/04/2022	859.00
001	P305CK	64313	73511	Check	1	3012	Equiparts Corp		Yes	No	No	11/04/2022	870.00
001	P305CK	64311	73512	Check	1	2524	GRAINGER		Yes	No	No	11/04/2022	545.05
001	P305CK	64330	73513	Check	1	5142	Greden's Welding Shop	LLC - Partnership	Yes	No	No	11/04/2022	150.83
001	P305CK	64328	73514	Check	1	4905	HUFCOR INC.		Yes	No	No	11/04/2022	560.00
001	P305CK	64320	73515	Check	1	3267	INNOVATIVE OFFICE SOLUTIONS, LLC		Yes	No	No	11/04/2022	5,815.00
001	P305CK	64321	73516	Check	1	3282	Kennedy & Graven Chartered	C Corporation	Yes	No	No	11/04/2022	160.10
001	P305CK	64329	73517	Check	1	5015	MENK, NICHOLE	Ind/Sole Proprietor	Yes	No	No	11/04/2022	3,289.50
001	P305CK	64323	73518	Check	1	3659	Minnesota Department of Health		Yes	No	No	11/04/2022	50.00
001	P305CK	64322	73519	Check	1	3571	MINNESOTA ENERGY RESOURCES		Yes	No	No	11/04/2022	2,100.00
001	P305CK	64319	73520	Check	1	3263	North Central Truck Equipment		Yes	No	No	11/04/2022	1,518.81
001	P305CK	64316	73521	Check	1	3098	Pan-O-Gold Baking Company		Yes	No	No	11/04/2022	319.29
001	P305CK	64316	73521	Check	1	3098	Pan-O-Gold Baking Company		Yes	No	No	11/04/2022	678.65

Lewiston-Altura Public Schools
October 2022 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P305CK	64326	73522	Check	1	4662	REGENTS OF UNIVERSITY OF MINNES		Yes	No	No	11/04/2022	1,750.00
001	P305CK	64327	73523	Check	1	4800	Region 1A		Yes	No	No	11/04/2022	210.00
001	P305CK	64314	73524	Check	1	3022	ROBERT BROOKE & ASSOCIATES		Yes	No	No	11/04/2022	1,246.00
001	P305CK	64317	73525	Check	1	3217	School Specialty LLC		Yes	No	No	11/04/2022	33.50
001	P305CK	64315	73526	Check	1	3024	Seton		Yes	No	No	11/04/2022	197.71
001	P305CK	64325	73527	Check	1	4519	TELIN TRANSPORTATION GROUP		Yes	No	No	11/04/2022	716.50
001	P305CK	64324	73528	Check	1	4448	VERIZON WIRELESS		Yes	No	No	11/04/2022	147.84
001	P305CK	64310	73529	Check	1	25014	ZIEBELL'S HIAWATHA FOODS, INC.		Yes	No	No	11/04/2022	6,250.95
001	P305CK	64361	73530	Check	1	6871	Arellano-Sanchez, Angela	Ind/Sole Proprietor	Yes	No	No	11/04/2022	80.00
001	P305CK	64333	73531	Check	1	00420	ARNOLD'S SUPPLY		Yes	No	No	11/04/2022	1,041.50
001	P305CK	64347	73532	Check	1	2105	BATTERIES PLUS		Yes	No	No	11/04/2022	1,027.49
001	P305CK	64352	73533	Check	1	5631	BSN Sports, LLC		Yes	No	No	11/04/2022	881.71
001	P305CK	64335	73534	Check	1	1114	Century Link		Yes	No	No	11/04/2022	444.92
001	P305CK	64358	73535	Check	1	6168	Cintas		Yes	No	No	11/04/2022	345.20
001	P305CK	64359	73536	Check	1	6376	Ed Midwest LLC		Yes	No	No	11/04/2022	5,950.00
001	P305CK	64345	73537	Check	1	18338	First Supply LLC		Yes	No	No	11/04/2022	25.56
001	P305CK	64354	73538	Check	1	5734	FUNK, ED		Yes	No	No	11/04/2022	50.00
001	P305CK	64362	73539	Check	1	6919	G & B Environmental	S Corporation	Yes	No	No	11/04/2022	2,650.00
001	P305CK	64363	73540	Check	1	6935	GWS		Yes	No	Yes	11/04/2022	0.00
001	P305CK	64334	73541	Check	1	07141	HIGH PLAINS COOPERATIVE		Yes	No	No	11/04/2022	7,324.36
001	P305CK	64348	73542	Check	1	2257	J.W. Pepper & Son, Inc.		Yes	No	No	11/04/2022	115.08
001	P305CK	64336	73543	Check	1	11190	LEWISTON AUTO		Yes	No	No	11/04/2022	64.40
001	P305CK	64351	73544	Check	1	2451	Lewiston Lions Club		Yes	No	No	11/04/2022	198.00
001	P305CK	64338	73545	Check	1	1235	LEWISTON WELDING & MACHINING, IN		Yes	No	No	11/04/2022	646.47
001	P305CK	64356	73546	Check	1	5865	Loffler Companies -- 131511		Yes	No	No	11/04/2022	131.78
001	P305CK	64337	73547	Check	1	12018	MCGRAW-HILL		Yes	No	No	11/04/2022	45.63
001	P305CK	64355	73548	Check	1	5801	Midwest Bus Parts, Inc.		Yes	No	No	11/04/2022	135.70
001	P305CK	64342	73549	Check	1	1689	MINNESOTA DEPARTMENT OF EDUCATI		Yes	No	No	11/04/2022	215.00
001	P305CK	64339	73550	Check	1	12540	MISSISSIPPI WELDERS SUPPLY COMP,		Yes	No	No	11/04/2022	459.58
001	P305CK	64340	73551	Check	1	12630	MOTOR PARTS & EQUIP		Yes	No	No	11/04/2022	632.22
001	P305CK	64360	73552	Check	1	6711	Paper101		Yes	No	No	11/04/2022	8,140.88
001	P305CK	64341	73553	Check	1	1407	RANDALL, ROBIN		Yes	No	No	11/04/2022	50.00
001	P305CK	64346	73554	Check	1	2010	REALLY GOOD STUFF, LLC		Yes	No	No	11/04/2022	42.53
001	P305CK	64350	73555	Check	1	2411	REINHART FOOD SERVICE		Yes	No	No	11/04/2022	16,124.95
001	P305CK	64343	73556	Check	1	17130	RISLOW SERVICE CENTER		Yes	No	No	11/04/2022	80.95
001	P305CK	64353	73557	Check	1	5638	ROCKIE HILL BISON		Yes	No	No	11/04/2022	514.50
001	P305CK	64364	73558	Check	1	6973	rSchool Today/VNN		Yes	No	No	11/04/2022	233.39
001	P305CK	64344	73559	Check	1	18080	SCHILLING SUPPLY COMPANY		Yes	No	No	11/04/2022	1,490.09
001	P305CK	64365	73560	Check	1	6993	SOLIAN HEALTH, LLC		Yes	No	No	11/04/2022	17,531.40

Lewiston-Altura Public Schools October 2022 Misc Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P305CK	64357	73561	Check	1 5876		Teachers on Call		Yes	No	No	11/04/2022	1,894.16
001	P305CK	64349	73562	Check	1 2373		WM MILLER SCRAP IRON & METAL		Yes	No	No	11/04/2022	1,665.72
001	P307P1	64373	73563	Check	1 6406		Ameritas Life Insurance Corp		Yes	No	No	11/04/2022	141.20
001	P307P1	64370	73564	Check	1 4951		Bremer Bank		Yes	No	No	11/04/2022	2,034.50
001	P307P1	64366	73565	Check	1 11202		Education Minnesota - Lewiston-Altura		Yes	No	No	11/04/2022	3,940.54
001	P307P1	64371	73566	Check	1 6265		HOME FEDERAL SAVINGS BANK		Yes	No	No	11/04/2022	42.50
001	P307P1	64374	73567	Check	1 6461		ISD 857 - Flex Plan Checking		Yes	No	No	11/04/2022	950.88
001	P307P1	64367	73568	Check	1 17090		MADISON NATIONAL LIFE		Yes	No	No	11/04/2022	916.38
001	P307P1	64369	73569	Check	1 4786	R1	Merchants Bank		Yes	No	No	11/04/2022	525.00
001	P307P1	64372	73570	Check	1 6283		MinnWest Bank Group		Yes	No	No	11/04/2022	30.00
001	P307P1	64368	73571	Check	1 3545		Winona National Bank		Yes	No	No	11/04/2022	160.00
001	P307P1	64381	73572	Check	1 4951		Bremer Bank		Yes	No	No	11/04/2022	100.00

Bank Total: \$369,443.53

Report Total: \$369,443.53

Lewiston-Altura Public Schools October 2022 Wire Payments

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
001	P307P1	64170		Wire	1 1053		MINNESOTA ELECTRONIC FUNDS		No	No	No	10/19/2022	7,436.96
001	P307P1	64171		Wire	1 1054		FEDERAL TAXES		No	No	No	10/19/2022	47,693.36
001	P307P1	64172		Wire	1 18600		MINNESOTA TEACHERS RETIREMENT.		No	No	No	10/19/2022	25,653.55
001	P307P1	64173		Wire	1 18610		Public Employers Retirement Association		No	No	No	10/19/2022	8,804.59
001	P307P1	64174		Wire	1 4373		ING		No	No	No	10/19/2022	2,196.82
001	P307P1	64175		Wire	1 6496		EDUCATORS BENEFIT CONSULTANTS		No	No	No	10/19/2022	7,853.27
001	P305P1	64176		Wire	1 1053		MINNESOTA ELECTRONIC FUNDS		No	No	No	10/19/2022	8,346.30
001	P305P1	64177		Wire	1 1054		FEDERAL TAXES		No	No	No	10/19/2022	54,661.03
001	P305P1	64178		Wire	1 18600		MINNESOTA TEACHERS RETIREMENT.		No	No	No	10/19/2022	28,311.42
001	P305P1	64179		Wire	1 18610		Public Employers Retirement Association		No	No	No	10/19/2022	9,710.60
001	P305P1	64180		Wire	1 4373		ING		No	No	No	10/19/2022	2,193.82
001	P305P1	64181		Wire	1 6496		EDUCATORS BENEFIT CONSULTANTS		No	No	No	10/19/2022	6,639.56
001	P2304A	64184		Wire	1 3128	R1	Amazon Capital Services		No	No	No	10/20/2022	649.10
001	P23AP4	64252		Wire	1 5546		VISA		No	No	No	10/25/2022	6,427.45
001	P307P1	64375		Wire	1 1053		MINNESOTA ELECTRONIC FUNDS		No	No	No	11/04/2022	7,745.46
001	P307P1	64376		Wire	1 1054		FEDERAL TAXES		No	No	No	11/04/2022	51,183.75
001	P307P1	64377		Wire	1 18600		MINNESOTA TEACHERS RETIREMENT.		No	No	No	11/04/2022	28,050.09
001	P307P1	64378		Wire	1 18610		Public Employers Retirement Association		No	No	No	11/04/2022	7,757.58
001	P307P1	64379		Wire	1 4373		ING		No	No	No	11/04/2022	2,231.12
001	P307P1	64380		Wire	1 6496		EDUCATORS BENEFIT CONSULTANTS		No	No	No	11/04/2022	8,034.53
001	P304BD	64382		Wire	1 6496		EDUCATORS BENEFIT CONSULTANTS		No	No	No	11/04/2022	121.28
001	P304CK	64383		Wire	1 5546		VISA		No	No	No	11/04/2022	192.56

Bank Total: \$321,894.20

Report Total: \$321,894.20

**EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 857
LEWISTON-ALTURA, MINNESOTA**

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 857, Lewiston-Altura, Minnesota was held on the 14th day of November, 2022, at 6:00 p.m.

The following members were present:

and the following members were absent:

Board Member _____ introduced the following Resolution and moved its adoption:

**RESOLUTION CLOSING
LEWISTON-ALTURA INTERMEDIATE SCHOOL**

WHEREAS, on September 12, 2022, the School Board heard a presentation by the School District's Facilities Task Force regarding key strategic planning recommendations, including the recommendation to close Lewiston-Altura Intermediate School; and

WHEREAS, a community public meeting was held on October 5, 2022 to further discuss the information and the recommendations; and

WHEREAS, a Notice of Public Hearing on the question of the necessity and practicability of closing Lewiston-Altura Intermediate School was published in the legal newspaper of the School District, the St. Charles Press, for three successive weeks on October 13, October 20, and October 27, 2022; and

WHEREAS, the time and place of the meeting was set forth in the Notice; and

WHEREAS, Lewiston-Altura Intermediate School was identified in the Notice as a school considered for closing; and

WHEREAS, the reasons for the proposed closing were set forth in said Notice; and

WHEREAS, a public hearing on said closings was conducted in accordance with Minnesota Statutes § 123B.51, subd. 5 pursuant to said Notice by the School Board beginning at 6:30 p.m. on November 1, 2022 at the Lewiston-Altura Intermediate School, 325 1st Ave., Altura, Minnesota; and

WHEREAS, testimony and materials were received during the course of the hearing by anyone in favor of or opposed to said closings and the hearing was not deemed closed until everyone who requested to speak had an opportunity to do so; and

WHEREAS, information and materials considered by the School Board include the following: September 12, 2022 Operating Costs FAQ document; August 15, 2022 Capacity Study; August 15, 2022 Comprehensive Planning Summary; September 9, 2022 Historic, Current, & Projected Enrollment data; Winter 2022 Community Survey data; and a November 1, 2022 presentation from Superintendent Gwen Carman; and

WHEREAS, the School Board has considered public input and the recommendation of the Facilities Task Force and the School District administration to close Lewiston-Altura Intermediate School.

NOW, THEREFORE, BE IT RESOLVED that after considering the materials in the record, the testimony presented at said hearing held pursuant to Minnesota Statutes § 123B.51, subd. 5, and the recommendations of the Task Force and administration, the School Board of Independent School District No. 857 (Lewiston-Altura) hereby determines that **the Lewiston-Altura Intermediate School located at 325 1st Ave. SE, Altura, Minnesota, 55910, shall be**

closed effective at the end of the 2022-23 school year for the following reasons and based on the following findings of fact:

1. The School District is facing significant budgetary challenges as a result of declining enrollment and aging facilities. In April 2021, the School District entered into an agreement with a consulting firm, InGensa, Inc., to lead the School District through a comprehensive planning process to identify needs and assess the educational adequacy of existing spaces, the current physical conditionals of district facilities, and the past and future student population. The School District also worked with its financial advisors, Ehlers, Inc., to analyze the District's financial operating needs, and conducted a community strategic planning survey to solicit feedback from all district stakeholders. Two community engagement meetings were held in 2022, and a Facilities Task Force was initiated to assist the School District in developing a community-supported comprehensive plan.
2. Based on the analysis conducted as part of the strategic planning process, the Facilities Task Force made recommendations to the School Board on September 12, 2022, which included the recommendation to close Lewiston-Altura Intermediate School.
3. The recommendations were significantly and substantially predicated on the School District's enrollment decline; building capacity; general fund budgetary challenges; and significant and costly maintenance and repair needs.
4. The School District's enrollment is declining:
 - a. Over the ten-year span of time from 2013-14 through 2022-23, the School District's overall K-12 enrollment declined from 729 students in 2013-14 to 618 students in 2022-23.
 - b. Over the next five years, the School District's enrollment is projected to further decline by 20%, to approximately 504 students in 2027-28.
5. The School District's general fund balance is declining:
 - a. The School District has lost significant general fund revenue as a result of declining enrollment and has projected to further experience revenue losses as a result of

declining enrollment in the future. A loss of 113 students would equate to a loss of approximately \$1,073,500 in revenue over the next five years.

- b. State and Federal funding increases have not kept pace with school districts' rising costs, which are expected to continue to rise.
 - c. The School District's unassigned fund balance has declined from \$953,948.00 in fiscal year 2019 to \$687,751.00 in fiscal year 2022.
 - d. One-time pandemic-relief funds have helped the School District break even, but most pandemic-relief funds must be spent by September 2024. These funding sources will no longer be available moving forward.
6. The School District's Capacity Study determined that the Intermediate School is significantly under-utilized, but that several of the support spaces for special education, reading, and speech are located in divided classrooms or small offices that are undersized for the number of students served in those programs. The Elementary School is also under-utilized and could accommodate an additional grade level of two sections. The High School is not under-utilized but has the capacity to accommodate an increase of 90-175 students.
7. Lewiston-Altura Intermediate School is the smallest of the District's three school building and currently hosts the District's 5th and 6th grade classes. The Elementary School has the capacity to accommodate the District's 5th-grade students. The High School has the capacity to accommodate the District's 6th-grade students, which will also allow access to more elective learning opportunities for sixth-graders and enable the District to retain more full-time high school teachers.
8. Lewiston-Altura Intermediate School is the oldest of the District's three school buildings and is in need of substantial repairs and improvements at an estimated cost of \$7.5 million. Closing the building will result in an operational cost savings of at least \$175,000 per year, as well as an anticipated reduction of teaching positions estimated to save a minimum of \$50,000 per year. The Elementary School and High School also need repairs and improvements, but due to the building capacities, it would not be practicable to close either of those school buildings instead of the Intermediate School.

9. In light of the School District's current and projected enrollment, building capacities, and budgetary challenges, it is necessary and practicable to close Lewiston-Altura Intermediate School. Closing this building is necessary and practicable to put the School District in the best position to serve its students, families, and communities.

10. The School District has considered all data compiled through its comprehensive planning process, including community feedback through survey, at community meetings, and the public hearing. The School District considered alternatives to the closing of the school, but determined that this closure was necessary to effectively solve the identified concerns.

The motion for the adoption of the foregoing Resolution was duly seconded by Board Member _____, and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said Resolution was declared duly passed and adopted.

2022-2023
World's Best Workforce Plan
Lewiston - Altura School District



*Lewiston - Altura Schools:
Building A Caring, Adaptable, **Respectful,**
Determined, Successful Community*

*Public Meeting &
Presentation to the School Board
November 14, 2022*

Superintendent Gwen Carman

Systems Accountability Committee

A cross section of administration, school board members, teachers and staff meet three times per year to discuss L-A curriculum and other areas of need to strengthen and expand academic programming for students.

Teachers

Matthew Wilmes
Lori Anderson
Sarah Berndt
Mari Jo Starks

Other School Staff

Jeff Oian - Tech

Administration

Gwen Carman, Superintendent
Dr. Cory Hanson, Gr. 7-12 Principal
Dave Riebel, Elementary Principal

School Board

Jenny Koverman

Community Members

Mariann Miller – Saint Mary’s University of Minnesota
Jim Ziegler – Minnesota State College Southeast
Michelle Herber – Parent
Stephanie Lang – Parent
Derek Lee – Parent
Kellie Eggert - Parent
Craig Porter – Business Owner
Joelle Hammand - Student

Public Meeting

Superintendent Gwen Carman presented in a public meeting format the district’s World’s Best Workforce Plan on Monday, November 14,2022 at 6:00pm as part of the Lewiston-Altura School Board meeting held in person and with a remote link for remote viewing.

Public Posting of the Plan

This plan is available for the community on the district’s webpage: www.lewalt.k12.mn.us

District Goals to Support Minnesota's WBWF Target Areas

Target Area	2021-22 Goals	2022-23 Goals
<p>All children enter kindergarten ready to learn</p>	<p>The percent of L-A school readiness students who achieve 80% or higher proficiency level based on Work Sampling data in all developmental areas will increase from 69% in 2021 to 74% in 2022. (RESULTS: 72%)</p>	<p>The percent of L-A school readiness students who achieve 80% or higher proficiency level based on Work Sampling data in all developmental areas will increase from 72% in 2022 to 80% in Spring 2023.</p>
<p>All students read well be end of 3rd grade</p>	<p>Third grade students meeting or exceeding proficiency on the Reading MCAs will go from 65% in 2021 to at least 70% in 2022. (RESULT: 68.5%)</p>	<p>Third grade students meeting or exceeding proficiency on the Reading MCAs will go from 68.5% in 2022 to at least 73% in 2023.</p>
<p>Close the Achievement Gap</p>	<p>The districtwide reading achievement gap for white students (2021: 52.8% proficient) in comparison to Hispanic/Latino students (2021: 32.4% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 20.4% in 2021 to 17.0% in 2022. (RESULT: 7%)</p> <p>The districtwide mathematics achievement gap for white students (2021: 31.1% proficient) in comparison to Hispanic/Latino students (2021: 27.2% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 3.9% in 2021 to 2.0% in 2022. (RESULT: 21.7%)</p> <p>The district wide reading achievement gap for all students (2021: 50.9% proficient) in comparison to students eligible for free/reduced priced meals (2021: 39.6% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 11.3% in 2021 to 9.0% in 2022. (RESULT: 10.9%)</p> <p>The district wide mathematics achievement gap for all students (2021: 30.7% proficient) in comparison to students eligible for free/reduced priced meals (2021: 25.0% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 5.7% in 2021 to 4.0% in 2022. (RESULT: 12.6%)</p>	<p>The districtwide reading achievement gap for white students (2022: 54.1% proficient) in comparison to Hispanic/Latino students (2022: 47.1% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 7% in 2022 to 5.0% in 2023.</p> <p>The districtwide mathematics achievement gap for white students (2022: 48.1% proficient) in comparison to Hispanic/Latino students (2022: 26.4% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 21.7% in 2022 to 10.0% in 2023.</p> <p>The district wide reading achievement gap for all students (2022: 53.2% proficient) in comparison to students eligible for free/reduced priced meals (2022: 42.3% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 10.9% in 2022 to 9.0% in 2023.</p> <p>The district wide mathematics achievement gap for all students (2022: 45.4% proficient) in comparison to students eligible for free/reduced priced meals (2021: 32.8% proficient) as measured by the percent of students meeting or exceeding proficiency on the MCAs will go from 12.6% in 2022 to 4.0% in 2023.</p>

All students graduate from high school	The 4 year graduation rate for L-A High School will be 95% or higher. (95.8% in 2019, 90.8% in 2020, 96.4% in 2021.)	The 4 year graduation rate for L-A High School will be 95% or higher.
All students attain college and career preparedness	<u>2021-22 Measurable Goal based on ACT Scores:</u> The Composite Score of L-A students who take the ACT will increase from 20.3 in 2021 to at least 21.3 in 2022 (RESULT: 20.4).	<u>2022-23 Measurable Goal based on ACT Scores:</u> The Composite Score of L-A students who take the ACT will increase from 20.4 in 2021 to at least 21.3 in 2023.
Consistent Attendance	Lewiston- Altura Schools 2022 attendance data will be at 91% or higher. (91.2 % in 2019). (MDE Definition: A student is considered consistently attending if they attend more than 90% of time the student is enrolled during the school year.)	MDE no longer reports this data.

Student Achievement Goals Based on MCA Performance: Districtwide

L-A Schools will improve districtwide **Reading** proficiency on the 2023 MCAs will go from 53.4% students meeting or exceeding proficiency on the **MCA in Reading** in 2022 to at least 56%.

2022 Results: State=51.0%	L-A=53.4%	Difference: +2.4%
<i>2021 Results: State = 52.5%</i>	<i>L-A= 50.9%</i>	<i>Difference: -1.6%</i>
<i>2019 Results: State= 59.2%;</i>	<i>L-A = 62.7%</i>	<i>Difference: +3.5%</i>
<i>2018 Results: State = 59.9%;</i>	<i>L-A= 56.2%</i>	<i>Difference: -3.7%</i>
<i>2017 Results: State = 60.2%;</i>	<i>L-A= 56.9%</i>	<i>Difference: -3.3%</i>

L-A Schools will improve districtwide **Mathematics** proficiency on the 2023 MCAs will go from 44.4% students meeting or exceeding proficiency on the **MCA in Reading** in 2022 to at least 48%.

2022 Results: State=44.6%	L-A=44.4%	Difference: -0.2%
<i>2021 Results: State= 44.2%</i>	<i>L-A= 30.8%</i>	<i>Difference: -13.4%</i>
<i>2019 Results: State= 55.0%;</i>	<i>L-A = 49.2%</i>	<i>Difference: -5.8%</i>
<i>2018 Results: State = 57.2%;</i>	<i>L-A = 47.2%</i>	<i>Difference: -10.0%</i>
<i>2017 Results: State = 58.7%;</i>	<i>L-A= 54.1%</i>	<i>Difference: -4.6%</i>

L-A Schools will improve districtwide **Science** proficiency on the 2023 MCAs to be equal or above MN state averages.

2022 Results: State=41.0%	L-A=39.9%	Difference: -1.1%
<i>2021 Results: State= 43.1%</i>	<i>L-A = 38.6%</i>	<i>Difference: -4.5%</i>
<i>2019 Results: State= 50.7%;</i>	<i>L-A = 49.1%</i>	<i>Difference: -1.6%</i>
<i>2018 Results: State = 52.0%;</i>	<i>L-A = 34.8%</i>	<i>Difference: -17.2%</i>
<i>2017 Results: State = 54.2%;</i>	<i>L-A= 51.1%</i>	<i>Difference: -3.1%</i>

Student Achievement Reading Goals Based on MCAs: Grade Spans

2022-23 Goal: 3rd-4th grade students will go from 66.2% of the students meeting or exceeding proficiency on the **MCA in Reading** in 2022 to at least 69.0% of the students meeting or exceeding proficiency in 2023.

<u>L-A: 3-4</u>	<u>State Average Grade 3</u>	<u>State Average Grade 4</u>
2017: 59.0%	56.8%	57.0%
2018: 56.5%	55.9%	55.7%
2019: 62.9%	54.6%	55.4%
2021: 48.1%	48.5%	49.3%
2022: 66.2%	47.8%	49.5%

2022-23 Goal: 5th-6th grade students will go from 72.6% of the students meeting or exceeding proficiency on the **MCA in Reading** in 2022 to at least 75.0% of the students meeting or exceeding proficiency in 2023.

<u>L-A: 5-6</u>	<u>State Average Grade 5</u>	<u>State Average Grade 6</u>
2017: 69.2%	67.5%	63.4%
2018: 70.1%	67.0%	64.4%
2019: 67.0%	65.8%	62.8%
2021: 66.7%	59.4%	55.0%
2022: 72.6%	59.3%	54.4%

2022-23 Goal: Secondary students (Grades 7, 8, 10) will go from 39% of the students meeting or exceeding proficiency on the **MCA in Reading** in 2022 to at least 60.0% of the students meeting or exceeding proficiency in 2023.

<u>L-A: Gr7-8, 10</u>	<u>State Avg Grade 7</u>	<u>State Avg Grade 8</u>	<u>State Avg Grade 10</u>
2017: 48.9%	57.5%	58.9%	60.5%
2018: 47.8%	58.1%	58.5%	59.2%
2019: 59.9%	57.5%	57.7%	60.4%
2021: 43.5%	48.3%	49.7%	58.3%
2022: 39%	45.3%	46.1%	54.9%

Student Achievement Mathematics Goals Based on MCAs: Grade Spans

2022-23 Goal: 3rd-4th grade students will go from 77.4% of the students meeting or exceeding proficiency on the **MCA in Mathematics** in 2022 to at least 79.0% of the students meeting or exceeding proficiency in 2023.

<u>L-A: 3-4</u>	<u>State Average Grade 3</u>	<u>State Average Grade 4</u>
2017: 71.4%	56.8%	57.0%
2018: 73.1%	55.9%	55.7%
2019: 81.4%	54.6%	55.4%
2021: 67.5%	57.0%	53.6%
2022: 77.4%	58.8%	56.2%

2022-23 Goal: 5th-6th grade students will go from 44.0% of the students meeting or exceeding proficiency on the **MCA in Mathematics** in 2022 to at least 50.0% of the students meeting or exceeding proficiency in 2023.

<u>L-A: 5-6</u>	<u>State Average Grade 5</u>	<u>State Average Grade 6</u>
2017: 52.9%	57.1%	55.5%
2018: 44.9%	54.7%	53.8%
2019: 38.7%	52.0%	50.5%
2021: 31.2%	41.1%	37.2%
2022: 44.0%	42.9%	39.0%

2022-23 Goal: Secondary students (Grades 7, 8, 11) will go from 32.3% of the students meeting or exceeding proficiency on the **MCA in Mathematics** in 2022 to at least 45.0% of the students meeting or exceeding proficiency in 2023.

<u>L-A: Grades 7-8, 11</u>	<u>State Avg Grade 7</u>	<u>State Avg Grade 8</u>	<u>State Avg Grade 11</u>
2017: 44.2%	54.9%	58.2%	48.4%
2018: 33.3%	54.4%	57.2%	47.3%
2019: 37.9%	52.1%	55.2%	45.0%
2021: 16.2%	37.4%	39.8%	41.4%
2022: 32.3%	38.1%	40.7%	37.0%

Student Achievement Goals Based on MCAs: Science

2022-23 Goal: L-A students will go from 39.9% of the students meeting or exceeding proficiency on the MCA in Science in 2022 to at least 51.0% of the students meeting or exceeding proficiency in 2023.

<u>L-A: Gr. 5, 8, 11</u>	<u>State Avg</u>
2017: 51.1%	54.2%
2018: 34.8%	52.0%
2019: 49.1%	50.7%
2021: 38.6%	43.1%
2022: 39.9%	41.0%

ACT College Readiness Results (Mean Score)

Grad Year	English	ELA	Mathematics	Reading	Science	STEM	Composite Avg. (District/State)
2018	18.6	18.0	21.1	20.4	21.5	21.6	20.5/21.3
2019	17.9	18.4	20.1	20.3	20.6	20.6	19.9/21.4
2020	19.9	19.3	22.7	21.9	22.5	22.8	21.8/21.3
2021	18.5	19.1	18.9	21.7	21.9	20.5	20.3/21.4
2022	21.0	20.0	23.0	23.0	22.0	23.0	20.4/21.0

A benchmark score is the minimum score needed on an ACT subject-area test to indicate a 50% chance of obtaining a B or higher or about a 75% chance of obtaining a C or higher in the corresponding credit-bearing college courses.

- English Composition: 18 on ACT English Test
- College Algebra: 22 on ACT Mathematics Test
- Social Science: 22 on ACT Reading Test
- Biology: 23 on ACT Science Test

NOTE: Not all students who take the ACT enroll in college.

Continuous Growth and Improvement: Specific 2022-23 Action Steps

1. Standards Based Learning/Curriculum Review process (all grade levels, all curricular areas) – working towards consistent alignment with MN Standards for assessments/grading, curriculum and instruction. This is being facilitated by administration and a part-time Curriculum Coordinator as focus of PLCs and Staff Development. The school calendar was modified for this year to eliminate the late starts and instead have 5 full additional days for teachers and administration to focus on this work. Teachers are also offered the option of working on this for pay over the summer.
2. Continue options for credit recovery for high school students to recover credits during the summer and after school.
3. New science curriculum for grades K-6, purchased – 1st year of implementation with alignment with MN Science Standards.
4. Alternative data is being identified and gathered through a “Redefining Ready” project with area school districts. Data points of specific activities and experiences have been identified as research supported to correlate to success in a career and/or college after high school graduation. These data points include attendance, extra/co-curricular participation, GPA, enrollment in career training classes, Algebra II grade and more. Our plan is to begin sharing this data for individual students as well as potentially looking at our districtwide scores for monitoring our programming and to help inform planning decisions.
5. Teachers encouraged to visit peer or neighboring district’s classrooms for observation and reflection on other teachers’ instruction and curriculum implementation strategies.
6. Expand advertising and recruitment efforts to attract racially diverse teacher and staff candidates.
7. Expansion of Spanish interpretation and support for English Learning students and parents.

Adopted: _____

MSBA/MASA Model Policy 901

Orig. 1995

Revised: _____

Rev. ~~2022~~1999

901 COMMUNITY EDUCATION

I. PURPOSE

The purpose of this policy is to convey to employees and to the general public the important role of community education within the school district.

II. GENERAL STATEMENT OF POLICY

The school board affirms a strong commitment to the community education program. The school board welcomes, and strongly encourages use of school buildings and activity areas by the community when not used for regularly scheduled elementary and secondary programs. The school administration should strive to accomplish the following objectives:

- A. Maximum use should be made of public school facilities within the school district service area.
- B. Educational needs and interest of area residents should be determined periodically.
- C. Community resources and expertise of residents should be utilized to develop a vibrant, well-rounded community education program.
- D. Area residents should be encouraged to actively participate in program opportunities.

III. COMMUNITY EDUCATION ADVISORY COUNCIL

- A. The council shall assist in promoting the goals and objectives of the program.
- B. The membership of the community education advisory will consist of members who represent: various service organizations; churches; public and nonpublic schools; local government including elected officials; public and private nonprofit agencies serving youth and families; parents; youth; park, recreation or forestry services of municipal or local government units located in whole or in part within the boundaries of the school district; and any other groups participating in the community education program in the school district.
- C. Bylaws of the community education advisory council shall provide the framework for the organization including criteria pertaining to membership, officers' duties, frequency and structure of meetings and such other matters as deemed necessary and appropriate.
- D. The council will adopt a policy to reduce and eliminate program duplication within the school district.

Legal References: Minn. Stat. § 123B.51 (Schoolhouses and Sites; [Uses for School and Nonschool Purposes; Closings](#))~~Access for Noncurricular Purposes~~
Minn. Stat. § 124D.19, Subd. 1 (Community Education Programs; Advisory Council)
Minn. Stat. § 124D.20, Subd. 1 (Community Education Revenue)

Cross References: MSBA/MASA Model Policy 902 (Use of School District Facilities and Equipment)

Adopted: _____

MSBA/MASA Model Policy 903

Orig. 1995

Revised: _____

Rev. 20~~22~~17

903 VISITORS TO SCHOOL DISTRICT BUILDINGS AND SITES

I. PURPOSE

The purpose of this policy is to inform the school community and the general public of the position of the school board on visitors to school buildings and other school property.

II. GENERAL STATEMENT OF POLICY

- A. The school board encourages interest on the part of parents and community members in school programs and student activities. The school board welcomes visits to school buildings and school property by parents and community members provided the visits are consistent with the health, education and safety of students and employees and are conducted within the procedures and requirements established by the school district.
- B. The school board reaffirms its position on the importance of maintaining a school environment that is safe for students and employees and free of activity that may be disruptive to the student learning process or employee working environment.

III. POST-SECONDARY ENROLLMENT OPTIONS STUDENTS

- A. A student enrolled in a post-secondary enrollment options course may remain at the school site during regular school hours in accordance with established procedures.
- B. A student enrolled in a post-secondary enrollment options course may be provided with reasonable access, during regular school hours, to a computer and other technology resources that the student needs to complete coursework for a post-secondary enrollment course in accordance with established procedures.

IV. RESPONSIBILITY

- A. The school district administration shall present recommended visitor and post-secondary enrollment options student procedures and requirements to the school board for review and approval. The procedures should reflect input from employees, students and advisory groups, and shall be communicated to the school community and the general public. Upon approval by the school board, such procedures and requirements shall be an addendum to this policy.
- B. The superintendent shall be responsible for providing coordination that may be needed throughout the process and providing for periodic school board review and approval of the procedures.

V. VISITOR LIMITATIONS

- A. An individual, post-secondary enrollment options student, or group may be denied permission to visit a school or school property or such permission may be revoked if the visitor(s) does not comply with the school district procedures and regulations or if the visit is not in the best interest of students, employees or the school district.

- B. Visitors, including post-secondary enrollment options students, are authorized to park vehicles on school property at times and in locations specified in the approved visitor procedures and requirements which are an addendum to this policy or as otherwise specifically authorized by school officials. When unauthorized vehicles of visitors are parked on school property, school officials may:
1. move the vehicle or require the driver or other person in charge of the vehicle to move it off school district property; or
 2. if unattended, provide for the removal of the vehicle, at the expense of the owner or operator, to the nearest convenient garage or other place of safety off of school property.
- C. An individual, post-secondary enrollment options student, or group who enters school property without complying with the procedures and requirements may be guilty of criminal trespass and thus subject to criminal penalty. Such persons may be detained by the school principal or a person designated by the school principal in a reasonable manner for a reasonable period of time pending the arrival of a police officer.

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 124D.09 (Post~~s~~-Secondary Enrollment Options ActProgram)
Minn. Stat. § 128C.08 (Assaulting a Sports Official Prohibited)
Minn. Stat. § 609.605, Subd. 4 (Trespass~~es~~-on-School-Property)

Cross References: None

Winona County Independent School District #857 (the District) has set aside the 20 acre area in the South Half (S ½) of the Northwest Quarter (NW¼) and Northeast Quarter (NE ¼) and the 40 acre area in the Northwest Quarter (NW¼) and Southeast Quarter (SE¼) of Section 8, Township 106, Range 8 of Winona County, Minnesota (School Forest) for purposes of furthering the study of all phases of the environmental education. The administration and general use of this area shall be under the direction of the District's administration.

The following rules apply to the School Forest:

1. The School Forest shall be defined by appropriate signage stating the District name, restrictions to the use of the land, and the District's contact information.
2. Each person who wishes to use to the School Forest must apply for and receive a permit before entry is permitted and must fill out an activity request form that lists the purpose of the requested use.
3. All users whether permitted or unpermitted assume all risk of loss, injury or damage to himself or herself, his or her property or others while using the School Forest and will defend and indemnify the District from any liability it may suffer as a consequence of the use of the School Forest. Users will maintain property damage and personal injury liability insurance coverage for all vehicles used to travel across the School Forest, with coverage amounts reasonably satisfactory to District and shall provide written verification of such coverage to District for all such vehicles.
4. Permitted users have no legal right, other than by virtue of any permit herein granted, to use the School Forest and that the permission herein granted is revocable at any time without cause by the District and its authorized agents and employees.
5. Permission is limited when no District activities are planned for the day or weekend and must be obtained from the District office.
6. Hunting or use or possession of a firearm or other dangerous weapon on school property, including but not limited to the School Forest, is strictly prohibited by the laws of the State of Minnesota and may constitute a criminal offense.
7. Any firearm or other dangerous weapon transported with the permittee across the School Forest must be in a motor vehicle and done so in strict compliance with the District's Weapons Policy (policy 501), Minn. Stat. 609.66 Subd.1d(d)(3); Minn. Stat. 624.714, and Minn. Stat. 624.715 which require, at minimum, that the firearm or dangerous weapon is:
 - a. Unloaded and in the closed trunk of a motor vehicle; or

- b. Unloaded and in a gun case expressly made to contain a firearm or dangerous weapon, and the case fully encloses the firearm or dangerous weapon by being zipped, snapped, buckled, tied or otherwise fastened, and without any portion of the firearm or dangerous weapon exposed.
8. Snowmobiles, ATV's and other motorized recreational vehicles are prohibited. No vehicle travel will be permitted when road damage is possible. Any permittee damaging the road or other property within the School Forest is personally liable for the cost of repair or replacement.
9. No alcohol, drugs, or tobacco may be used within the School Forest. District policies 417, 418, and 419 apply to and shall be enforced in the School Forest.
10. The District reserves the right to restrict or deny use or access to any person or persons for any reason.
11. Use of the School Forest is conditioned upon strict compliance with this policy.
12. Any violation of this policy will result in revocation of the use of the School Forest, which in the discretion of the District administration may be permanent.

Adopted: May 13, 2019

904 DISTRIBUTION OF MATERIALS ON SCHOOL DISTRICT PROPERTY BY NONSCHOOL PERSONS

I. PURPOSE

- A. The purpose of this policy is to provide for distribution of materials appropriate to the school setting by non-staff and non-students on school district property in a reasonable time, place, and manner which does not disrupt the educational program nor interfere with the educational objectives of the school district.

II. GENERAL STATEMENT OF POLICY

- A. The school district intends to provide a method for non-school persons and organizations to distribute materials appropriate to the school setting, within the limitations and provisions of this policy.
- B. To provide for orderly and non-disruptive distribution of materials, the school board adopts the following regulations and procedures.

III. DEFINITIONS

- A. "Distribution" means circulation or dissemination of material by means of handing out free copies, selling or offering copies for sale, accepting donations for copies, or posting or displaying material.
- B. "Materials" includes all materials and objects intended by non-school persons or non-school organizations for distribution. Examples of non-school-sponsored materials include but are not limited to leaflets, brochures, buttons, badges, flyers, petitions, posters, underground newspapers whether written by students, employees or others, and tangible objects.
- C. "Non-school person" means any person who is not currently enrolled as a student in or employed by the school district.
- D. "Obscene to minors" means:
 - 1. The average person, applying contemporary community standards, would find that the material, taken as a whole, appeals to the prurient interest of minors of the age to whom distribution is requested;
 - 2. The material depicts or describes, in a manner that is patently offensive to prevailing standards in the adult community concerning how such conduct should be presented to minors of the age to whom distribution is requested, sexual conduct such as intimate sexual acts (normal or perverted), masturbation, excretory functions, and lewd exhibition of the genitals; and
 - 3. The material, taken as a whole, lacks serious literary, artistic, political, or scientific value for minors.
- E. "Minor" means any person under the age of eighteen (18).

- F. "Material and substantial disruption" of a normal school activity means:
1. Where the normal school activity is an educational program of the school district for which student attendance is compulsory, "material and substantial disruption" is defined as any disruption, which interferes with or impedes the implementation of that program.
 2. Where the normal school activity is voluntary in nature (including school athletic events, school plays and concerts, and lunch periods) "material and substantial disruption" is defined as student rioting, unlawful seizures of property, conduct inappropriate to the event, participation in a school boycott, demonstration, sit-in, stand-in, walk-out, or other related forms of activity.

In order for expression to be considered disruptive, there must exist specific facts upon which the likelihood of disruption can be forecast, including past experience in the school, current events influencing student activities and behavior, and instances of actual or threatened disruption relating to the written material in question.

- G. "School activities" means any activity sponsored by the school, including but not limited to, classroom work, library activities, physical education classes, official assemblies and other similar gatherings, school athletic contests, band concerts, school plays, and in-school lunch periods.
- H. "Libelous" is a false and unprivileged statement about a specific individual that tends to harm the individual's reputation or to lower him or her in the esteem of the community.

IV. GUIDELINES

- A. Non-school persons and organizations may, within the provisions of this policy, be granted permission to distribute, at reasonable times and places as set forth in this policy, and in a reasonable manner, materials and objects which are appropriate to the school setting.
- B. Requests for distribution of materials will be reviewed by the administration on a case- by-case basis. However, distribution of the following materials is always prohibited. Material that:
1. is obscene to minors;
 2. is libelous;
 3. is pervasively indecent or vulgar or contains any indecent or vulgar language or representations, with a determination made as to the appropriateness of the material for the age level of students to which it is intended.
 4. advertises any product or service not permitted to minors by law;
 5. advocates violence or other illegal conduct;
 6. constitutes insulting or fighting words, the very expression of which injures or harasses other people (e.g., threats of violence, defamation of character or of a person's race, religious or ethnic origin);

7. presents a clear and present likelihood that, either because of its content or the manner of distribution, it will cause a material and substantial disruption of the proper and orderly operation and discipline of the school or school activities, will cause the commission of unlawful acts or the violation of lawful school regulations.
- C. Permission to distribute materials by non-school persons on school district property is a privilege and not a right. In making decisions regarding permission for such distribution, the administration will consider factors including, but not limited to the following:
1. whether the material is educationally related;
 2. the extent to which distribution is likely to cause disruption of or interference with the school district's educational objectives, discipline or school activities;
 3. whether the materials can be distributed from the office or other isolated location so as to minimize disruption of traffic flow in hallways;
 4. the quantity or size of materials to be distributed;
 5. whether distribution would require assignment of school district staff, use of school district equipment or other resources;
 6. whether distribution would require that non-school persons be present on the school grounds;

V. TIME, PLACE, AND MANNER OF DISTRIBUTION

- A. If permission is granted pursuant to this policy for the distribution of any materials, the time, place and manner of distribution will be solely within the discretion of the administration, consistent with the provisions of this policy.

VI. PROCEDURES

- A. Any non-school person wishing to distribute materials must first submit for approval a copy of the materials to the administration at least five days in advance of desired distribution time, together with the following information:
1. Name and phone number of the person submitting the request.
 2. Date(s) and time(s) of day of requested distribution.
 3. If material is intended for students, the grade(s) of students to whom the distribution is intended.
 4. The proposed method of distribution.
- B. The administration will review the request and render a decision. The administration will assign a location and method of distribution and will inform the persons submitting the request whether nonschool persons may be present to distribute the materials. In the event that permission to distribute the materials is denied or limited, the person submitting the request should be informed in writing of the reasons for the denial or limitation.
- C. Permission or denial of permission to distribute material does not imply approval or disapproval of its contents by either the school, the administration of the

school, the school board, or the individual reviewing the material submitted.

- D. In the event that permission to distribute materials is denied, the nonschool person or organization may request reconsideration of the decision by the superintendent. The request for reconsideration must be in writing and must set forth the reasons why distribution is desirable and in the interest of the school community.

VII. VIOLATION OF POLICY

Any party violating this policy or distributing materials without permission will be directed to leave the school property immediately and, if necessary, the police will be called.

VIII. IMPLEMENTATION

The school district administration may develop any additional guidelines and procedures necessary to implement this policy for submission to the school board for approval. Upon approval by the school board, such guidelines and procedures shall be an addendum to this policy.

Adopted:

- Legal References:* U. S. Const., amend. I
Hazelwood School District v. Kuhlmeier, 484 U.S. 260, 108 S.Ct. 562, 98 L.Ed.2d 592 (1988)
Cornelius v. NAACP Legal Defense and Educational Fund, Inc., 473 U.S. 788, 105 S.Ct. 3439, 87 L.Ed.2d 567 (1985)
Perry Education Ass'n v. Perry Local Educators' Ass'n, 460 U.S. 37, 103 S.Ct. 948, 74 L.Ed.2d 794 (1983)
- Cross References:* MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 512 (School Sponsored Student Publications)

905 ADVERTISING

I. PURPOSE

The purpose of this policy is to provide guidelines for the advertising or promoting of products or services to students and parents in the schools.

II. GENERAL STATEMENT OF POLICY

- A. The school district's policy is that the name, facilities, staff, students, or any part of the school district shall not be used for advertising or promoting the interests of a commercial or nonprofit agency or organization except as set forth below.

III. ADVERTISING GUIDELINES

- A. School publications, including publications such as programs and calendars, may accept and publish paid advertising provided they receive advance approval from the appropriate administrator. In no instance shall publications accept advertising or advertising images for alcohol, tobacco, drugs, drug paraphernalia, weapons, or obscene, pornographic, or illegal materials. Advertisements may be rejected by the school district if determined to be inconsistent with the educational objectives of the school district or inappropriate for inclusion in the publication. For example, advertisements may be rejected if determined to be false, misleading, or deceptive, or if they relate to an illegal activity or antisocial behavior. The faculty advisor is responsible for screening all such advertising for appropriateness, including compliance with the school district policy prohibiting sexual, racial, and religious harassment.
- B. The school board may approve advertising in school district facilities or on school district property. Any approval will state precisely where such advertising may be placed. The restrictions listed in Section A above will apply. Advertising will not be allowed outside the specific area approved by the school board. Specific advertising must be approved by the superintendent or designee. In no instance will an advertising device be erected or maintained on school district property or within 100 feet of a school that is visible to and primarily intended to advertise and inform or to attract or which does attract the attention of operators and occupants of motor vehicles.
- C. Donations which include or carry advertisements must be approved by the school board.
- D. The school district or a school may acknowledge a donation it has received from an organization by displaying a "donated by," "sponsored in part by," or a similar by-line with the organization's name and/or symbol on the item. Examples include activity programs or yearbooks.

- E. Nonprofit entities and organizations may be allowed to use the school district name, students, or facilities for purposes of advertising or promotion if the purpose is determined to be educationally related and prior approval is obtained from the school board. Advertising will be limited to the specific event or purpose approved by the school board.
- F. Contracts for computers or related equipment or services that require advertising to be disseminated to students will not be entered into or permitted unless done pursuant to and in accordance with state law.
- G. The inclusion of advertisements in school district publications, in school district facilities, or on school district property does not constitute approval and/or endorsement of any product, service, organization, or activity. Approved advertisements will not imply or declare such approval or endorsement.

IV. ACCOUNTING

Advertising revenues must be accounted for and reported in compliance with UFARS. A periodic report shall be made to the school board by the superintendent regarding the scope and amount of such revenues.

Adopted: April 11, 2016

- Legal References: Minn. Stat. § 123B.93 (Advertising on School Buses)
Minn. Stat. § 125B.022 (Contracts for Computers or Related Equipment or Service)
Minn. Stat. § 173.08 (Excluded Road Advertising Devices)
- Cross References: MSBA/MASA Model Policy 421 (Gifts to Employees and School Board Members)
MSBA/MASA Model Policy 702 (Accounting)

Report to the School Board

November 14, 2022

By Elementary / Intermediate School Principal Dave Riebel

GOAL 1: THE DISTRICT WILL STRIVE TO PROVIDE THE BEST EDUCATIONAL PROGRAMS.

- PreSchool Screening

The second of two fall pre-school screening days took place on Tuesday, Nov. 1st. Our preschool staff welcomed a full day schedule of preschool students and parents as they participated in these screenings.

- Intermediate STEAM Day

The staff and students at the Intermediate School planned and participated in STEAM Day on the final day of the 1st quarter. Students rotated between the four classrooms working on projects in each. This quarter's projects were:

Science – Students engaged in science experiments examining hydrophilic and hydrophobic materials.

Technology – Coding – Students utilized basic computer commands to communicate with and manipulate computers.

Engineering and Art– Students created and designed Flextangles – Engineering a sheet of paper to manipulate 24 isosceles triangles and color its patterns.

Math – Rocket Launch simulations – Students manipulated mathematical variables to compare and contrast rocket launches and flights.

- Veteran's Day program



The 5th and 6th graders practiced for and then led the assembled students and adults in the singing of the national anthem at the district Veteran's Day program on Nov. 11. In addition, Leo Hedlund, Greenlee Speltz and Kate Schloegel read their Veteran themed poetry for the audience. Thank you to Mr. Scheck for the organization of the event, Ms. Rupprecht for the introduction and practice for the anthem and to Ms. Sula for the poetry lessons with the target audience of Veteran's Day.

GOAL 2: THE DISTRICT WILL STRIVE TO HIRE, DEVELOP AND MAINTAIN THE BEST POSSIBLE STAFF.

- 6th Grade Staffing:

Students and staff offer a bittersweet congratulations to Mr. Justin Hanson, long time Lewiston-Altura classroom teacher. After years of classes, Mr. Hanson received his masters degree and finished his administrative licensure before the start of the school year. He recently applied, interviewed and was hired to be the new principal at Washington Kosciusko Elementary in Winona. While we will miss Mr. Hanson as a classroom teacher and his involvement in our staff and district, we wish him well on this next stage of his career.

Welcome Ms. Lombard! Ms. Sami Lombard joins our Intermediate School staff as the sixth grade classroom teacher teaming up with ms. Gasca Hernandez. Ms Lombard took over instruction and assessment after four days of shadowing in both 6th grade classrooms. Please welcome Ms. Lombard to the L-A family.

- Nov. 14 workshop day

The PK-6 certified staff started the workshop day with the annual "Deer Hunters" potluck breakfast as a fun and filling community building event. The morning professional development will focus on learning about and analyzing the various options available from or JMC system for assessment, grading and reporting. Some additional time will be spent on data analysis at the Tier 1 and Tier 2 levels. The afternoon is time for staff work in rooms.

- Staff Development

10-27-22: Ms. Todd, Ms. Falkowski, Ms. Kennedy and Mr. Buringa participated in a full day training entitled "Fostering Independent Executive Functioning Skills"

11/7-11/8: Mr. Montgomery and Ms. Scheck participated in the MnShape fall conference for school health and physical education teachers.

GOAL 3: THE DISTRICT WILL STRIVE TO MAINTAIN A POSITIVE EMOTIONAL AND SAFE CLIMATE FOR LEARNERS AND STAFF.

- Lots of excitement on Oct. 31st –

Both students and staff enjoyed the high excitement levels that come with dressing up in costumes for the day. Themed classes and classroom activities highlight the day throughout each school. A traveling pencil salesman provided each student and staff with a pencil "guaranteed" to get math equations correct.



- Youth teams

Winter Season youth activities are here! Junior Hoops and Junior Wrestling programs have held registration evenings and begin their seasons. The evenings at the elementary building increase in activity!

- Lewiston-Altura Sharing Tree

In what has now become a tradition, the Lewiston-Altura communities come together in the Holiday season to offer assistance to families in need during the holidays. The sharing tree effort is a way to connect the families in need with those able to help. The Sharing Tree website, <https://sites.google.com/view/lasharingtree/home> will allow families in need to provide information for their children from Nov. 21-Dec. 5. Individuals, families or businesses wishing to donate can also use the link to provide information. The Sharing Tree volunteers will then match the donors with the needs.

GOAL 4: THE DISTRICT WILL STRIVE TO MAINTAIN AND IMPROVE THE DISTRICT'S INFRASTRUCTURE.

Upcoming:

Parent- Teacher Conferences- Nov. 15 and 17.

Ten Days of Giving- Dec. 1-10

Senior Dinner- Dec. 1

Evening with Santa – Dec. 6



Independent School Dist. No. 857

100 County Road 25

Lewiston, MN 55952

(507) 523-2191

Gwen Carman, Superintendent

Dave Riebel, Elementary and Intermediate Principal

Cory Hanson, High School Principal

Goal 1: The District will strive to provide the best possible educational programs.

- Congratulations to 7th Grader, Kenton Schott, and 8th Grader, Emmett Dornbusch, on being named Cardinals of the month.
- Thank you to Mr. Menk for locating partners for the Cardinal of the week program for grades 9-12. Congratulations to our first Cardinals of the Week: James Bowden, Anderson Flores Guzman, and Grace Schrandt.
- Congratulations to the SCLA girl's soccer team on their trip to the state tournament and to the LARPH boy's cross country team's 14th place finish at state.
- Thank you to Mr. Scheck and his students for their work on the Veteran's Day program and letters to Veteran's in 40 states.

Goal 2: The District will strive to hire, develop, and maintain the best possible staff.

- We have Amy Young coming from the Minnesota Department of Education on Monday to discuss English Language strategies for use with our new to country students.

Goal 3: The District will strive to maintain a positive emotional and safe climate for learners and staff.

- Thank you to NHS for their anti-vaping campaign and staff vs. student volleyball game.
- Middle school staff hosted fun night on Nov. 11.

Goal 4: The District will strive to maintain and improve the district infrastructure.

- Maintenance was able to hang our new banners and school song in the gym over break. Thank you to Mr. Menk and the custodians for their work on this project.

Upcoming Events:

November 14 – Girl's Basketball and Boy's Junior High Basketball Begin

November 18-20: High School Musical – Little Shop of Horrors

November 21: Boy's High School Basketball and Wrestling Begin

November 23-25: No School

December 7: No School



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Cory Hanson, High School Principal • Dave Riebel, Elementary/Intermediate Principal

Lewiston - Altura Schools: Building A Caring, Adaptable, Respectful, Determined, Successful Community

Superintendent's Report to the School Board
Respectfully Submitted by Gwen Carman
November 14, 2022

Meeting Agenda Item Notes

Certification of Board Election I will be following up with the newly elected Board members regarding meeting to discuss any questions, as well as MSBA Phase I and Phase II training schedule options. The 2023 Organizational Meeting is scheduled for Tuesday, January 3, 2023 at 6:00pm.

Thank you Toby Brummer, Connie Meyer and Melissa Meisch for your years of service and dedication to the Lewiston – Altura School Board!

Resolution Regarding Closing of Altura Intermediate School at End of 2022-23 School Year On the agenda is a formal resolution that was prepared by our legal counsel. You will be able to discuss this important decision prior to the actual agenda item with the Resolution. As with all resolutions, it will require a motion and a second to be voted on. Without a motion and a second, the Resolution cannot be formally considered. The Resolution would need a majority vote of ayes to pass.

If the Altura school is closed at the end of this school year, 'next steps' that will need to be addressed as soon as possible include:

- 2023-2024 daily scheduling and staffing modifications and adjustments
- 2023-2024 school year calendar to incorporate a more in-depth transition for new students in the HS
- Planning for the contents of the Altura school – what will need to be moved, disposed of.
- Pursuing options for the future of the building and property
- Communication/coordination with MDE and other entities impacted by the closure
- 2023-2024 budget to reflect the financial implications that come with the closure.

We are scheduled to meet with InGensa on **December 5th at 5:30pm** to discuss next steps regarding addressing our facility needs.

Audit Representatives from CLA (CliftonLarsonAllen LLP) will present the FY22 audit.

World's Best Workforce Plan In the agenda packet is a written WBWF Plan that highlights goals and strategies. It includes 2022 data and measurable goals for 2023. It also includes a narrative summary of specific 'actions' happening this year to support these goals. I will present a summary of this at the meeting. This is a required public meeting that we need to allow for public comment after the presentation.

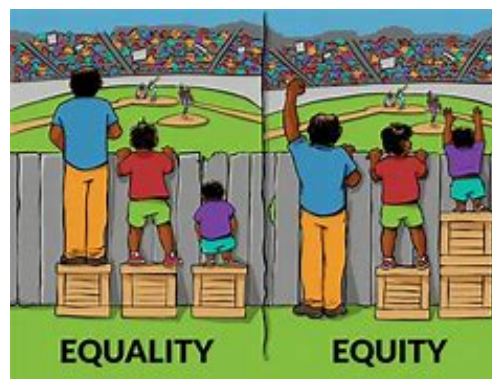
OTHER UPDATES

Strategic Planning Process I have talked with True North Consulting regarding their availability to work with the 2023 Board to develop a 30-month strategic plan. They would incorporate all of the staff and community feedback that we have received in the past several months. I will discuss this in more detail at the meeting.

Finance Reports Attached is a report that I hope will provide you important monthly data regarding the status of our budget and expenditures. We can discuss what it says, and let me know if you'd like to have this part of the Consent Agenda, or discuss it separately each month.

MSBA Leadership Conference: January 11-13, 2022 Registration is now open for this conference at the Minneapolis Convention Center. As you know, it is a very valuable opportunity to attend sessions as well as to interact with Board members from throughout MN. I have reserved 5 hotel rooms that are in walking distance because they fill quickly. I will be asking the newly elected Board members if they want to attend, as well as those of you continuing to serve on the Board. Obviously, I will adjust the number of rooms needed accordingly.

Cardinal Club: Principal Riebel and I have been meeting with Cardinal Club Director Kelli Loveless to look at budget and programming. Our goals are to have a balanced budget and to assure the students are receiving consistent quality care and also to assure we are maximizing enrollment. Declining enrollment is also impacting our early childhood programs. Kelli understands the needs and has made staffing reductions. One of the challenges is that most of the positions are part-time and it can be difficult to maintain part-time staff. Kelli is also going to visit area school based programs for ideas and to exchange processes and procedures for planning, budgeting, communication with parents and staff, etc.



A reminder of the importance of considering equity in the work we do:
Every student deserves our best and what s/he needs to achieve.

Lewiston-Altura Public Schools Statement of Expenditures for the Month Ended October 2022

		202113		202213		202305	
Sequence: Fd, O/S, Org, Pro, Crs, Fin							
Description	Budget	Year to Date	%	Budget	Year to Date	%	Budget
	21REV			22REV			23ADP
							Year to Date
			%			%	Year to Date
							%
01 General							
100 Salaries & Wages	5,268,620.00	5,200,852.72	99%	5,718,354.00	5,438,684.17	95%	1,029,385.83
200 Employee Benefits	1,360,712.00	1,299,298.02	95%	1,502,064.00	1,356,442.91	90%	262,529.83
300 Purchased Services	299,470.00	262,226.20	88%	385,727.00	370,338.03	96%	37,920.20
	0.00	795.00	0%	0.00	0.00	0%	0.00
300 Purchased Services	1,024,700.00	903,579.45	88%	1,089,971.00	1,046,458.00	96%	192,315.35
400 Supplies & Materials	445,654.00	357,568.51	80%	398,444.00	303,242.00	76%	150,978.25
	4,533.00	0.00	0%	0.00	0.00	0%	0.00
400 Supplies & Materials	280,243.00	253,106.55	90%	214,773.00	213,896.42	100%	23,467.83
500 Capital Expenditures	645,052.00	344,778.76	53%	264,506.00	155,400.05	59%	144,135.91
800 Other Expenditures	109,704.00	107,155.25	98%	60,858.00	82,659.23	136%	17,128.24
900 Other Financing Uses	0.00	26,020.35	0%	0.00	0.00	0%	0.00
01 General	9,438,688.00	8,755,380.81	93%	9,634,697.00	8,967,120.81	93%	1,857,861.44
02 Food Service							
100 Salaries & Wages	169,424.00	167,232.83	99%	181,000.00	206,022.53	114%	50,972.85
200 Employee Benefits	50,720.00	56,317.87	111%	71,935.00	77,393.88	108%	15,925.64
300 Purchased Services	10,000.00	3,387.70	34%	6,000.00	2,622.60	44%	6,142.41
400 Supplies & Materials	233,629.00	263,753.21	113%	319,500.00	340,636.77	107%	26,579.17
500 Capital Expenditures	2,000.00	2,894.56	145%	5,000.00	4,094.44	82%	0.00
800 Other Expenditures	6,250.00	6,830.80	109%	2,750.00	1,800.00	65%	(41.00)
02 Food Service	472,023.00	500,416.97	106%	586,185.00	632,570.22	108%	99,579.07
04 Community Education							
100 Salaries & Wages	325,060.00	312,005.37	96%	348,243.00	369,872.92	106%	87,999.22
200 Employee Benefits	63,081.00	63,101.20	100%	68,484.00	68,755.18	100%	15,958.24
300 Purchased Services	11,465.00	6,690.43	58%	15,955.00	10,776.27	68%	8,808.06
400 Supplies & Materials	39,461.00	24,553.05	62%	45,500.00	31,144.82	68%	7,982.09
500 Capital Expenditures	0.00	0.00	0%	1,500.00	749.00	50%	0.00
800 Other Expenditures	0.00	0.00	0%	100.00	0.00	0%	0.00
04 Community Education	439,067.00	406,350.05	93%	479,782.00	481,298.19	100%	120,747.61
06 Bldg Construction							
300 Purchased Services	0.00	27,096.00	0%	0.00	0.00	0%	0.00

Lewiston-Altura Public Schools Statement of Expenditures for the Month Ended October 2022

Sequence: Fd, O/S, Org, Pro, Crs, Fin

Description	202113		202213		202305	
	Budget 21REV	Year to Date %	Budget 22REV	Year to Date %	Budget 23ADP	Year to Date %
06 Bldg Construction						
500 Capital Expenditures	0.00	135,295.00 0%	237,133.00	250,062.94 105%	0.00	0.00 0%
06 Bldg Construction	0.00	162,391.00 0%	237,133.00	250,062.94 105%	0.00	0.00 0%
07 Debt						
700 Debt Service	491,200.00	491,675.00 100%	489,750.00	488,475.00 100%	498,325.00	76,337.50 15%
900 Other Financing Uses	0.00	769,454.86 0%	0.00	0.00 0%	0.00	0.00 0%
07 Debt	491,200.00	1,261,129.86 257%	489,750.00	488,475.00 100%	498,325.00	76,337.50 15%
18 Agency						
800 Other Expenditures	0.00	0.00 0%	1,500.00	1,500.00 100%	0.00	0.00 0%
18 Agency	0.00	0.00 0%	1,500.00	1,500.00 100%	0.00	0.00 0%
30 Student Activity						
300 Purchased Services	0.00	195.00 0%	70,419.00	26,005.47 37%	18,950.00	8,566.22 45%
400 Supplies & Materials	65,600.00	45,494.51 69%	51,136.00	48,853.12 96%	56,100.00	19,101.46 34%
500 Capital Expenditures	0.00	0.00 0%	18,900.00	18,900.10 100%	20,000.00	0.00 0%
800 Other Expenditures	0.00	2,590.00 0%	4,100.00	1,291.00 31%	1,400.00	0.00 0%
30 Student Activity	65,600.00	48,279.51 74%	144,555.00	95,049.69 66%	96,450.00	27,667.68 29%
Report Totals:	10,906,578.00	11,133,948.20 102%	11,573,602.00	10,916,076.85 94%	10,540,573.00	2,182,193.30 21%