

## Regular Meeting

Tuesday, November 14, 2023 7:00 AM

Independent School District #2910, 604 West Thorpe Avenue, Ada, Minnesota  
56510

I. **Chairperson - Call to order by Chairperson**  
\_\_\_\_\_ at \_\_\_\_\_ and declaration of  
a quorum.

II. **Attendance:**

III. **Pledge of Allegiance**

IV. **Consideration/Approval of district invoices**

V. **Public Input**

VI. **School Board Member Comments**

VII. **Audit Report Presentation from Brady Martz (I)**

VIII. **Budget Report**

IX. **Administrative Reports**

IX.A. Superintendent or Business Manager Report

IX.B. High School Principal

IX.C. Elementary Principal

IX.D. District Administrator and Assessment  
Coordinator

IX.E. Activities Director

IX.F. **Committees**

IX.F.1. Technology

IX.F.2. Staff Development

IX.F.3. Health & Safety

IX.F.4. HS MEEP

X. **Adoption of Agenda**

XI. **Old or Unfinished Business**

XII. **New Business**

XII.A. Consent Agenda (A)

XII.A.1. Accept Donations

XII.A.2. Approve minutes from the October 10  
regular meeting

XII.B. Personnel

XII.B.1. Approve hiring Winona Maxine Markley as a  
paraprofessional (A)

XII.B.2. Approve hiring Ethan Torgerson as a full  
time custodian (A)

XII.C. Approve the FY23 Audit (A)

XII.D. Approve the ASEC Resolution to spend  
federal flow-through funds (R)

XII.E. Approve the IOWA resolution (R)

XII.F. Approve the proposal from Fisher tracks  
for track reconstruction (A)

XII.G. Approve contract with Marco for  
crowdstrike falcon software and monitoring (A)

XIII. **Adjourn**

**Next Regular School Board Meeting Date:**

\_\_\_\_\_ **Time:** \_\_\_\_\_

## Student Activity Account Balances - As of 10/31/2023

Account	10/31/2023 Balance
<b>Bank Accounts</b>	
SA-6th Grade Trip	0.00
SA-Band	0.00
SA-Baseball	5,448.08
SA-Boys Basketball	2,233.90
SA-Class of 2024	1,709.64
SA-Class of 2025	1,951.66
SA-Class of 2026	6,645.14
SA-Class of 2027	2,161.94
SA-Class of 2028	818.65
SA-Class of 2029	2,138.12
SA-Class of 2030	0.00
SA-Close Up	19,460.65
SA-Concessions	14,043.06
SA-Cross Country	1,505.13
SA-FCCLA	9,197.02
SA-FFA	6,275.38
SA-Football	8,040.58
SA-General	1,790.11
SA-Girls Basketball	2,645.11
SA-Golf	3,049.20
SA-Interest	0.00
SA-MN Honor Society	3,198.57
SA-SADD-FOR Club	389.42
SA-Science Club	1,699.96
SA-Student Council	7,449.39
SA-Track	4,675.80
SA-Trap Team	34,430.67
SA-Volleyball	1,151.25
SA-Voltz	1,110.09
SA-Youth Sports	100.00
<b>TOTAL Bank Accounts</b>	<b>143,318.52</b>
<b>OVERALL TOTAL</b>	<b>143,318.52</b>

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	CFB	400184	210686		<b>ADA EDUCATION ASSOCIATION</b>		Check		
				B 28	215 027	Aea Association Negotiations		\$8,325.22	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6538</b>	Invoice	<b>Invoice No:</b> M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$8,325.22</b>	
							<b>Check Amount:</b>	<b>\$8,325.22</b>	
2910	CFB	400185	210677		<b>AM. FAMILY LIFE ASSURANCE CO.</b>		Check		
				B 28	215 006	American Family		\$2,171.78	
				B 28	215 006	9-mo emp adj		(\$25.51)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6539</b>	Invoice	<b>Invoice No:</b> M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$2,146.27</b>	
							<b>Check Amount:</b>	<b>\$2,146.27</b>	
2910	CFB	400186	8560		<b>Dentegra Ins. Co (Delta Dental)</b>		Check		
				B 28	215 036	Dental		\$430.08	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6540</b>	Invoice	<b>Invoice No:</b> M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$430.08</b>	
							<b>Check Amount:</b>	<b>\$430.08</b>	
2910	CFB	400187	11413		<b>Ed MN ESP</b>		Check		
				B 28	215 027	Aea Association Negotiations		\$111.45	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6351</b>	Invoice	<b>Invoice No:</b> M2024030	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$111.45</b>	
				B 28	215 027	Aea Association Negotiations		\$278.73	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6547</b>	Invoice	<b>Invoice No:</b> M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$278.73</b>	
							<b>Check Amount:</b>	<b>\$390.18</b>	
2910	CFB	400188	8445		<b>HORACE MANN AUTO</b>		Check		
				B 28	215 028	HORACE MANN AUTO		\$1,978.38	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6543</b>	Invoice	<b>Invoice No:</b> M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$1,978.38</b>	
							<b>Check Amount:</b>	<b>\$1,978.38</b>	
2910	CFB	400189	8729		<b>Horace Mann Life Insurance Company</b>		Check		
				B 28	215 030	Mcl Life Insurance		\$1,189.21	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6542</b>	Invoice	<b>Invoice No:</b> M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$1,189.21</b>	
							<b>Check Amount:</b>	<b>\$1,189.21</b>	
2910	CFB	400190	8530		<b>MADISON NATIONAL LIFE</b>		Check		
				B 28	215 030	Mcl Life Insurance		\$302.79	
				B 28	215 030	aDj to premiums		\$0.88	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6544</b>	Invoice	<b>Invoice No:</b> M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$303.67</b>	
				B 28	215 032	Long Term Disability		\$503.59	
				B 28	215 032	prem adjustments		\$46.32	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6545</b>	Invoice	<b>Invoice No:</b> M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$549.91</b>	
							<b>Check Amount:</b>	<b>\$853.58</b>	
2910	CFB	400191	8396		<b>NCPERS Group Life Insurance</b>		Check		
				B 28	215 026	PERA Life		\$56.54	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	CFB	400191	8396		<b>NCPERS Group Life Insurance</b>		Check		
				B 28	215 026	9-mo empl adj		(\$8.54)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6550</b>	Invoice	<b>Invoice No: M2024040</b>	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$48.00</b>	
							<b>Check Amount:</b>	<b>\$48.00</b>	
2910	RAM	403157	8908		<b>Buffalo River Pumpkin Patch</b>		Check		
				E 04	005 580 325 366 000	Travel		\$66.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6448</b>	Invoice	<b>Invoice No: 10022301</b>	<b>10/2/2023</b>	<b>Paid Amt:</b>	<b>\$66.00</b>	
							<b>Check Amount:</b>	<b>\$66.00</b>	
2910	RAM	403158	8368		<b>BOWMAN SUNNY</b>		Check		
				E 01	300 296 000 305 107	Consulting Fees/Fees - VB		\$160.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6459</b>	Invoice	<b>Invoice No: 10022307</b>	<b>10/2/2023</b>	<b>Paid Amt:</b>	<b>\$160.00</b>	
							<b>Check Amount:</b>	<b>\$160.00</b>	
2910	RAM	403159	8542		<b>ERICKSON MICHAEL</b>		Check		
				E 01	300 294 000 305 103	Consulting Fees/Fees - Football		\$90.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6455</b>	Invoice	<b>Invoice No: 10022303</b>	<b>10/2/2023</b>	<b>Paid Amt:</b>	<b>\$90.00</b>	
							<b>Check Amount:</b>	<b>\$90.00</b>	
2910	RAM	403160	10576		<b>HAYDEN, RUTH</b>		Check		
				E 01	300 296 000 305 107	Consulting Fees/Fees - VB		\$50.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6456</b>	Invoice	<b>Invoice No: 10022304</b>	<b>10/2/2023</b>	<b>Paid Amt:</b>	<b>\$50.00</b>	
							<b>Check Amount:</b>	<b>\$50.00</b>	
2910	RAM	403161	8625		<b>NEIBAUER JR, NICK</b>		Check		
				E 01	300 296 000 305 107	Consulting Fees/Fees - VB		\$160.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6458</b>	Invoice	<b>Invoice No: 10022306</b>	<b>10/2/2023</b>	<b>Paid Amt:</b>	<b>\$160.00</b>	
							<b>Check Amount:</b>	<b>\$160.00</b>	
2910	RAM	403162	10844		<b>SMART, DAVID</b>		Check		
				E 01	300 294 000 305 103	Consulting Fees/Fees - Football		\$90.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6454</b>	Invoice	<b>Invoice No: 10022302</b>	<b>10/2/2023</b>	<b>Paid Amt:</b>	<b>\$90.00</b>	
							<b>Check Amount:</b>	<b>\$90.00</b>	
2910	RAM	403163	9071		<b>STEWART TOMMY</b>		Check		
				E 01	300 294 000 305 103	Consulting Fees/Fees - Football		\$90.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6453</b>	Invoice	<b>Invoice No: 10022301</b>	<b>10/2/2023</b>	<b>Paid Amt:</b>	<b>\$90.00</b>	
							<b>Check Amount:</b>	<b>\$90.00</b>	
2910	RAM	403164	8545		<b>TINJUM DAWN</b>		Check		
				E 01	300 296 000 305 107	Consulting Fees/Fees - VB		\$50.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6457</b>	Invoice	<b>Invoice No: 10022305</b>	<b>10/2/2023</b>	<b>Paid Amt:</b>	<b>\$50.00</b>	
							<b>Check Amount:</b>	<b>\$50.00</b>	

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	RAM	403165	8701		<b>ALEXANDRIA SCHOOLS</b>		Check		
				E 01	300 296 000 366 107	Travel - VB		\$210.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6464</b>	Invoice	<b>Invoice No:</b>	10052302	<b>10/5/2023</b>	<b>Paid Amt:</b>	<b>\$210.00</b>	
							<b>Check Amount:</b>	<b>\$210.00</b>	
2910	RAM	403166	2665		<b>HAWLEY HIGH SCHOOL</b>		Check		
				E 01	300 292 000 366 110	Travel - Cross Country		\$150.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6463</b>	Invoice	<b>Invoice No:</b>	10052301	<b>10/5/2023</b>	<b>Paid Amt:</b>	<b>\$150.00</b>	
							<b>Check Amount:</b>	<b>\$150.00</b>	
2910	RAM	403167	2143		<b>ADA BUILDING CENTER</b>		Check		
				E 01	300 361 000 430 000	Inst Supplies		\$2,002.56	
				E 01	005 810 000 401 000	Custodial Supplies		\$2,338.81	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6470</b>	Invoice	<b>Invoice No:</b>	201367-202742	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$4,341.37</b>	
							<b>Check Amount:</b>	<b>\$4,341.37</b>	
2910	RAM	403168	11372		<b>Alluma</b>		Check		
				E 01	100 203 000 379 000	Qual Mental Health Profess		\$490.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6471</b>	Invoice	<b>Invoice No:</b>	1158313-1167035	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$490.00</b>	
							<b>Check Amount:</b>	<b>\$490.00</b>	
2910	RAM	403169	10989		<b>AL'S DISPOSAL</b>		Check		
				E 01	005 810 000 330 000	Utility Services		\$101.98	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6472</b>	Invoice	<b>Invoice No:</b>	10132301	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$101.98</b>	
							<b>Check Amount:</b>	<b>\$101.98</b>	
2910	RAM	403170	2381		<b>ARVIG COMMUNICATION SYSTEMS</b>		Check		
				E 01	005 810 000 320 000	Telephone		\$49.84	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6473</b>	Invoice	<b>Invoice No:</b>	25783560014	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$49.84</b>	
				E 01	005 810 000 320 000	Telephone		\$5.40	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6474</b>	Invoice	<b>Invoice No:</b>	25843280015	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$5.40</b>	
				E 01	005 810 000 320 000	Telephone		\$622.73	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6475</b>	Invoice	<b>Invoice No:</b>	25843300011	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$622.73</b>	
							<b>Check Amount:</b>	<b>\$677.97</b>	
2910	RAM	403171	1659		<b>AUTO VALUE ADA</b>		Check		
				E 01	005 760 720 401 000	Gen Supplies		\$320.19	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6477</b>	Invoice	<b>Invoice No:</b>	63182745-63183546	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$320.19</b>	
							<b>Check Amount:</b>	<b>\$320.19</b>	
2910	RAM	403172	11175		<b>AUTO-OWNERS, INS CO.</b>		Check		
				E 01	005 940 000 340 000	Property Ins		\$2,115.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6476</b>	Invoice	<b>Invoice No:</b>	4100891763	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$2,115.00</b>	
							<b>Check Amount:</b>	<b>\$2,115.00</b>	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	RAM	403173	11607		<b>Bix Produce Co.</b>		Check		
				E 02	005 770 701 490 000	Food		\$5,124.61	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6478</b>	Invoice	<b>Invoice No:</b> 05887448-05928092				
						10/13/2023		<b>Paid Amt:</b>	<b>\$5,124.61</b>
								<b>Check Amount:</b>	<b>\$5,124.61</b>
2910	RAM	403174	11439		<b>Bluum of MN, LLC</b>		Check		
				E 01	005 620 000 405 000	Software & Licensing		\$693.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6479</b>	Invoice	<b>Invoice No:</b> 943626				
						10/13/2023		<b>Paid Amt:</b>	<b>\$693.00</b>
								<b>Check Amount:</b>	<b>\$693.00</b>
2910	RAM	403175	8316		<b>BSN Sports LLC</b>		Check		
				E 01	300 296 000 401 108	Supplies - SB		\$36.35	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6480</b>	Invoice	<b>Invoice No:</b> 923136000				
						10/13/2023		<b>Paid Amt:</b>	<b>\$36.35</b>
								<b>Check Amount:</b>	<b>\$36.35</b>
2910	RAM	403176	2030		<b>CENGAGE LEARNING</b>		Check		
				E 01	100 203 302 460 000	Elem Capital		\$472.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6481</b>	Invoice	<b>Invoice No:</b> 82512728				
						10/13/2023		<b>Paid Amt:</b>	<b>\$472.50</b>
								<b>Check Amount:</b>	<b>\$472.50</b>
2910	RAM	403177	10017		<b>CITY OF ADA</b>		Check		
				E 01	005 810 000 330 000	Utility Services		\$54.98	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6482</b>	Invoice	<b>Invoice No:</b> 040000227083				
						10/13/2023		<b>Paid Amt:</b>	<b>\$54.98</b>
				E 01	005 810 000 330 000	Utility Services		\$828.42	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6483</b>	Invoice	<b>Invoice No:</b> 0400002227041				
						10/13/2023		<b>Paid Amt:</b>	<b>\$828.42</b>
				E 01	005 810 000 330 000	Utility Services		\$20,033.79	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6484</b>	Invoice	<b>Invoice No:</b> 0400002227148				
						10/13/2023		<b>Paid Amt:</b>	<b>\$20,033.79</b>
				E 01	005 810 000 330 000	Utility Services		\$4,382.32	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6485</b>	Invoice	<b>Invoice No:</b> 0400002227070				
						10/13/2023		<b>Paid Amt:</b>	<b>\$4,382.32</b>
				E 01	005 810 000 330 000	Utility Services		\$5,026.05	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6486</b>	Invoice	<b>Invoice No:</b> 0400002227012				
						10/13/2023		<b>Paid Amt:</b>	<b>\$5,026.05</b>
								<b>Check Amount:</b>	<b>\$30,325.56</b>
2910	RAM	403178	8363		<b>CULINEX</b>		Check		
				E 02	005 770 701 530 000	Equipment Purchases		\$3,543.75	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6487</b>	Invoice	<b>Invoice No:</b> 888700				
						10/13/2023		<b>Paid Amt:</b>	<b>\$3,543.75</b>
								<b>Check Amount:</b>	<b>\$3,543.75</b>
2910	RAM	403179	2047		<b>CULLIGAN WATER CONDITIONING</b>		Check		
				E 01	005 760 720 401 000	Gen Supplies		\$55.45	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6488</b>	Invoice	<b>Invoice No:</b> 250000269226				
						10/13/2023		<b>Paid Amt:</b>	<b>\$55.45</b>
								<b>Check Amount:</b>	<b>\$55.45</b>

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2910	RAM	403180	9043		<b>Dakota Electric Contruction Co, Inc</b>		Check
				E 01	005 810 000 350 000 Repair & Maint Svc		\$525.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>6489</b>	<b>Invoice</b>	<b>Invoice No:</b>	<b>43538</b>	<b>10/13/2023</b>	<b>Paid Amt: \$525.00</b>
							<b>Check Amount: \$525.00</b>
2910	RAM	403181	2489		<b>DIAMOND VOGEL PAINTS</b>		Check
				E 01	005 810 000 401 000 Custodial Supplies		\$744.21
<b>PO#:</b>	<b>Voucher #:</b>	<b>6490</b>	<b>Invoice</b>	<b>Invoice No:</b>	<b>810247914</b>	<b>10/13/2023</b>	<b>Paid Amt: \$744.21</b>
							<b>Check Amount: \$744.21</b>
2910	RAM	403182	10002		<b>GERRELLS SPORT CTR</b>		Check
				E 04	005 505 321 401 000 Gen Supplies		\$682.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>6491</b>	<b>Invoice</b>	<b>Invoice No:</b>	<b>68478-70230</b>	<b>10/13/2023</b>	<b>Paid Amt: \$682.00</b>
							<b>Check Amount: \$682.00</b>
2910	RAM	403183	11344		<b>Hillsboro Dairy, Inc.</b>		Check
				E 02	005 770 701 495 000 Milk		\$5,817.24
<b>PO#:</b>	<b>Voucher #:</b>	<b>6494</b>	<b>Invoice</b>	<b>Invoice No:</b>	<b>107557-107597</b>	<b>10/13/2023</b>	<b>Paid Amt: \$5,817.24</b>
							<b>Check Amount: \$5,817.24</b>
2910	RAM	403184	1992		<b>HILLYARD/HUTCHINSON</b>		Check
				E 01	005 810 000 401 000 Custodial Supplies		\$34.33
<b>PO#:</b>	<b>Voucher #:</b>	<b>6492</b>	<b>Invoice</b>	<b>Invoice No:</b>	<b>700561243</b>	<b>10/13/2023</b>	<b>Paid Amt: \$34.33</b>
				E 01	005 810 000 401 000 Custodial Supplies		\$42.92
<b>PO#:</b>	<b>Voucher #:</b>	<b>6493</b>	<b>Invoice</b>	<b>Invoice No:</b>	<b>0054314766</b>	<b>10/13/2023</b>	<b>Paid Amt: \$42.92</b>
							<b>Check Amount: \$77.25</b>
2910	RAM	403185	2084		<b>HOLM PLUMBING</b>		Check
				E 01	005 810 000 350 000 Repair & Maint Svc		\$425.70
<b>PO#:</b>	<b>Voucher #:</b>	<b>6495</b>	<b>Invoice</b>	<b>Invoice No:</b>	<b>1193</b>	<b>10/13/2023</b>	<b>Paid Amt: \$425.70</b>
							<b>Check Amount: \$425.70</b>
2910	RAM	403186	8858		<b>HUDL</b>		Check
				E 01	300 294 000 401 104 Gen Supplies - BBB		\$1,449.00
				E 01	300 296 000 401 104 Gen Supplies - GBB		\$1,449.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>6496</b>	<b>Invoice</b>	<b>Invoice No:</b>	<b>H00051895</b>	<b>10/13/2023</b>	<b>Paid Amt: \$2,898.00</b>
							<b>Check Amount: \$2,898.00</b>
2910	RAM	403187	8704		<b>IXL LEARNING</b>		Check
				E 01	005 620 000 405 000 Software & Licensing		\$5,745.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>6497</b>	<b>Invoice</b>	<b>Invoice No:</b>	<b>S474716</b>	<b>10/13/2023</b>	<b>Paid Amt: \$5,745.00</b>
							<b>Check Amount: \$5,745.00</b>
2910	RAM	403188	10681		<b>KRJB</b>		Check
				E 04	005 505 321 305 000 Consulting Fees/Fees		\$550.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>6498</b>	<b>Invoice</b>	<b>Invoice No:</b>	<b>04122309101472</b>	<b>10/13/2023</b>	<b>Paid Amt: \$550.00</b>

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	RAM	403188	10681		<b>KRJB</b>		Check		
				E 01	005 110 000 305 000	Consulting Fees/Fees		\$740.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6499</b>	Invoice	<b>Invoice No:</b> 03152309101465	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$740.00</b>	
							<b>Check Amount:</b>	<b>\$1,290.00</b>	
2910	RAM	403189	11663		<b>Lexia Learning Systems LLC</b>		Check		
				E 01	005 640 316 401 000	Gen Supplies		\$1,596.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6500</b>	Invoice	<b>Invoice No:</b> 7155447	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$1,596.00</b>	
							<b>Check Amount:</b>	<b>\$1,596.00</b>	
2910	RAM	403190	2105		<b>MARCO INC</b>		Check		
				E 01	005 850 302 370 000	Facilities Lease		\$3,551.78	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6501</b>	Invoice	<b>Invoice No:</b> 512003781	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$3,551.78</b>	
							<b>Check Amount:</b>	<b>\$3,551.78</b>	
2910	RAM	403191	10373		<b>MIDWAY MOTORS</b>		Check		
				E 01	005 810 000 350 000	Repair & Maint Svc		\$106.42	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6503</b>	Invoice	<b>Invoice No:</b> 10132302	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$106.42</b>	
							<b>Check Amount:</b>	<b>\$106.42</b>	
2910	RAM	403192	8762		<b>MN DEPT of Labor &amp; Industry</b>		Check		
				E 01	005 810 000 305 000	Consulting Fees/Fees		\$70.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6502</b>	Invoice	<b>Invoice No:</b> ABR0312082X	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$70.00</b>	
							<b>Check Amount:</b>	<b>\$70.00</b>	
2910	RAM	403193	10069		<b>NORMAN COUNTY INDEX</b>		Check		
				E 01	005 110 000 305 000	Consulting Fees/Fees		\$275.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6504</b>	Invoice	<b>Invoice No:</b> 19093	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$275.50</b>	
							<b>Check Amount:</b>	<b>\$275.50</b>	
2910	RAM	403194	10521		<b>NORTH CENTRAL TRUCK EQUIPMENT</b>		Check		
				E 01	005 760 720 401 000	Gen Supplies		\$535.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6505</b>	Invoice	<b>Invoice No:</b> 304849-305424	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$535.50</b>	
							<b>Check Amount:</b>	<b>\$535.50</b>	
2910	RAM	403195	10028		<b>NORTHWEST SERVICE COOPERATIVE</b>		Check		
				E 02	005 770 701 305 000	Consulting Fees/Fees		\$790.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6506</b>	Invoice	<b>Invoice No:</b> 8529	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$790.00</b>	
				E 01	005 760 720 305 000	Consulting Fees/Fees		\$209.25	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6507</b>	Invoice	<b>Invoice No:</b> 8552	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$209.25</b>	
				E 01	005 640 316 366 000	Travel		\$90.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6508</b>	Invoice	<b>Invoice No:</b> 8548	<b>10/13/2023</b>	<b>Paid Amt:</b>	<b>\$90.00</b>	
							<b>Check Amount:</b>	<b>\$1,089.25</b>	

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
2910	RAM	403196	10750		<b>NW LINKS</b>		Check			
				E 01	005 810 000 320 000 Telephone			\$1,582.21		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6509</b>	Invoice	<b>Invoice No:</b> 13415	<b>10/13/2023</b>			<b>Paid Amt:</b>	<b>\$1,582.21</b>
									<b>Check Amount:</b>	<b>\$1,582.21</b>
2910	RAM	403197	10244		<b>OFFICE SUPPLIES PLUS</b>		Check			
				E 01	005 110 000 401 000 Gen Supplies			\$18.41		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6510</b>	Invoice	<b>Invoice No:</b> 65582	<b>10/13/2023</b>			<b>Paid Amt:</b>	<b>\$18.41</b>
				E 01	005 110 000 305 000 Consulting Fees/Fees			\$13.57		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6511</b>	Invoice	<b>Invoice No:</b> 65855	<b>10/13/2023</b>			<b>Paid Amt:</b>	<b>\$13.57</b>
									<b>Check Amount:</b>	<b>\$31.98</b>
2910	RAM	403198	8759		<b>PETRO SERVE USA</b>		Check			
				E 01	005 760 720 440 000 Fuel			\$155.63		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6512</b>	Invoice	<b>Invoice No:</b> 22876-26858	<b>10/13/2023</b>			<b>Paid Amt:</b>	<b>\$155.63</b>
									<b>Check Amount:</b>	<b>\$155.63</b>
2910	RAM	403199	10050		<b>PETTY CASH - ISD #2910</b>		Check			
				E 01	005 810 000 305 000 Consulting Fees/Fees			\$119.85		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6513</b>	Invoice	<b>Invoice No:</b> 10132303	<b>10/13/2023</b>			<b>Paid Amt:</b>	<b>\$119.85</b>
									<b>Check Amount:</b>	<b>\$119.85</b>
2910	RAM	403200	8935		<b>RANGE PRINTING</b>		Check			
				E 01	300 296 000 401 107 Gen Supplies - VB			\$1,243.40		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6514</b>	Invoice	<b>Invoice No:</b> 97252	<b>10/13/2023</b>			<b>Paid Amt:</b>	<b>\$1,243.40</b>
									<b>Check Amount:</b>	<b>\$1,243.40</b>
2910	RAM	403201	3586		<b>RICHARDS OIL &amp; PROPANE</b>		Check			
				E 01	005 760 720 440 000 Fuel			\$9,832.60		
				E 01	005 760 720 305 000 Consulting Fees/Fees			\$125.00		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6515</b>	Invoice	<b>Invoice No:</b> 71229-41287	<b>10/13/2023</b>			<b>Paid Amt:</b>	<b>\$9,957.60</b>
									<b>Check Amount:</b>	<b>\$9,957.60</b>
2910	RAM	403202	1982		<b>SCHMITT MUSIC</b>		Check			
				E 01	300 258 000 430 000 BAND Supplies			\$155.14		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6516</b>	Invoice	<b>Invoice No:</b> 5365963-5423256	<b>10/13/2023</b>			<b>Paid Amt:</b>	<b>\$155.14</b>
									<b>Check Amount:</b>	<b>\$155.14</b>
2910	RAM	403203	1667		<b>SCHOOL HEALTH CORPORATION</b>		Check			
				E 01	200 720 000 401 000 Health Aide Supplies			\$948.59		
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6517</b>	Invoice	<b>Invoice No:</b> 4243183-00	<b>10/13/2023</b>			<b>Paid Amt:</b>	<b>\$948.59</b>
									<b>Check Amount:</b>	<b>\$948.59</b>
2910	RAM	403204	1843		<b>SUN-FLOWERS</b>		Check			
				E 01	300 292 000 401 000 Gen Supplies - AD			\$178.50		

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	RAM	403204	1843		<b>SUN-FLOWERS</b>		Check		
				E 01	005 110 000 401 000	Gen Supplies		\$40.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6518</b>	Invoice	<b>Invoice No:</b> 244104			<b>10/13/2023</b>	
								<b>Paid Amt:</b>	<b>\$218.50</b>
								<b>Check Amount:</b>	<b>\$218.50</b>
2910	RAM	403205	8845		<b>SUPERMARKET FOODS</b>		Check		
				E 01	300 298 000 401 002	Student Activity Account Purchases		\$242.27	
				E 02	005 770 701 490 000	Food		\$220.78	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6519</b>	Invoice	<b>Invoice No:</b> 202131716-201181348			<b>10/13/2023</b>	
								<b>Paid Amt:</b>	<b>\$463.05</b>
								<b>Check Amount:</b>	<b>\$463.05</b>
2910	RAM	403206	11349		<b>The Lockshop</b>		Check		
				E 01	005 810 000 401 000	Custodial Supplies		\$231.09	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6520</b>	Invoice	<b>Invoice No:</b> 266164			<b>10/13/2023</b>	
								<b>Paid Amt:</b>	<b>\$231.09</b>
								<b>Check Amount:</b>	<b>\$231.09</b>
2910	RAM	403207	11257		<b>TRICORNE AUDIO, INC</b>		Check		
				E 01	005 865 368 520 000	Building Imprvoment - LTFM Build. Envelope		\$46,880.87	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6521</b>	Invoice	<b>Invoice No:</b> 13632			<b>10/13/2023</b>	
								<b>Paid Amt:</b>	<b>\$46,880.87</b>
								<b>Check Amount:</b>	<b>\$46,880.87</b>
2910	RAM	403208	2570		<b>US FOODS</b>		Check		
				E 01	300 298 000 401 002	Student Activity Account Purchases		\$269.73	
				E 02	005 770 707 490 000	Food		\$89.12	
				E 02	005 770 702 490 000	Food		\$284.13	
				E 02	005 770 705 490 000	Food		\$1,615.67	
				E 02	005 770 701 490 000	Food		\$11,382.91	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6522</b>	Invoice	<b>Invoice No:</b> 4655109-4987701			<b>10/13/2023</b>	
								<b>Paid Amt:</b>	<b>\$13,641.56</b>
								<b>Check Amount:</b>	<b>\$13,641.56</b>
2910	RAM	403209	2233		<b>VERIZON WIRELESS</b>		Check		
				E 01	005 810 000 320 000	Telephone		\$80.02	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6523</b>	Invoice	<b>Invoice No:</b> 9945762157			<b>10/13/2023</b>	
								<b>Paid Amt:</b>	<b>\$80.02</b>
								<b>Check Amount:</b>	<b>\$80.02</b>
2910	RAM	403210	2706		<b>WEX BANK</b>		Check		
				E 01	005 760 720 440 000	Fuel		\$96.58	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6524</b>	Invoice	<b>Invoice No:</b> 92098496			<b>10/13/2023</b>	
								<b>Paid Amt:</b>	<b>\$96.58</b>
								<b>Check Amount:</b>	<b>\$96.58</b>
2910	RAM	403211	8795		<b>BEMIDJI PUBLIC SCHOOL</b>		Check		
				E 01	300 292 000 366 110	Travel - Cross Country		\$170.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6528</b>	Invoice	<b>Invoice No:</b> 10162304			<b>10/16/2023</b>	
								<b>Paid Amt:</b>	<b>\$170.00</b>
								<b>Check Amount:</b>	<b>\$170.00</b>

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	RAM	403212	2582		<b>CONCORDIA COLLEGE</b>		Check		
				E 01	300 258 000 366 000	Band/Choir Entry Fees		\$120.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6529</b>	Invoice	<b>Invoice No:</b> 10162305	<b>10/16/2023</b>	<b>Paid Amt:</b>	<b>\$120.00</b>	
							<b>Check Amount:</b>	<b>\$120.00</b>	
2910	RAM	403213	8542		<b>ERICKSON MICHAEL</b>		Check		
				E 01	300 294 000 305 103	Consulting Fees/Fees - Football		\$50.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6526</b>	Invoice	<b>Invoice No:</b> 10162302	<b>10/16/2023</b>	<b>Paid Amt:</b>	<b>\$50.00</b>	
							<b>Check Amount:</b>	<b>\$50.00</b>	
2910	RAM	403214	10844		<b>SMART, DAVID</b>		Check		
				E 01	300 294 000 305 103	Consulting Fees/Fees - Football		\$50.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6525</b>	Invoice	<b>Invoice No:</b> 10162301	<b>10/16/2023</b>	<b>Paid Amt:</b>	<b>\$50.00</b>	
							<b>Check Amount:</b>	<b>\$50.00</b>	
2910	RAM	403215	9071		<b>STEWART TOMMY</b>		Check		
				E 01	300 294 000 305 103	Consulting Fees/Fees - Football		\$50.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6527</b>	Invoice	<b>Invoice No:</b> 10162303	<b>10/16/2023</b>	<b>Paid Amt:</b>	<b>\$50.00</b>	
							<b>Check Amount:</b>	<b>\$50.00</b>	
2910	RAM	403221	10844		<b>SMART, DAVID</b>		Check		
				E 01	300 294 000 305 103	Consulting Fees/Fees - Football		\$50.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6537</b>	Invoice	<b>Invoice No:</b> 10182306	<b>10/18/2023</b>	<b>Paid Amt:</b>	<b>\$50.00</b>	
							<b>Check Amount:</b>	<b>\$50.00</b>	
2910	RAM	403222	8474		<b>JOHNSON AMY</b>		Check		
				E 01	300 296 000 305 107	Consulting Fees/Fees - VB		\$50.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6562</b>	Invoice	<b>Invoice No:</b> 10262302	<b>10/26/2023</b>	<b>Paid Amt:</b>	<b>\$50.00</b>	
							<b>Check Amount:</b>	<b>\$50.00</b>	
2910	RAM	403223	11627		<b>KRIEGER JORDAN</b>		Check		
				E 01	300 296 000 305 107	Consulting Fees/Fees - VB		\$100.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6563</b>	Invoice	<b>Invoice No:</b> 10262303	<b>10/26/2023</b>	<b>Paid Amt:</b>	<b>\$100.00</b>	
							<b>Check Amount:</b>	<b>\$100.00</b>	
2910	RAM	403224	8545		<b>TINJUM DAWN</b>		Check		
				E 01	300 296 000 305 107	Consulting Fees/Fees - VB		\$50.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6561</b>	Invoice	<b>Invoice No:</b> 10262301	<b>10/26/2023</b>	<b>Paid Amt:</b>	<b>\$50.00</b>	
							<b>Check Amount:</b>	<b>\$50.00</b>	
2910	RAM	403225	2515		<b>WAHLIN, KENLEY</b>		Check		
				E 01	300 296 000 305 107	Consulting Fees/Fees - VB		\$100.00	
				E 01	300 294 000 305 103	Consulting Fees/Fees - Football		\$125.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6564</b>	Invoice	<b>Invoice No:</b> 10262304	<b>10/26/2023</b>	<b>Paid Amt:</b>	<b>\$225.00</b>	
							<b>Check Amount:</b>	<b>\$225.00</b>	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	RAM	403226	2552		<b>AREA SPECIAL EDUCATION COOP #997</b>		Check		
				E 01	200 420 000 394 000	ASEC Payments		\$19,808.04	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6565</b>	Invoice	<b>Invoice No:</b> 10272301	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$19,808.04</b>	
							<b>Check Amount:</b>	<b>\$19,808.04</b>	
2910	RAM	403227	11439		<b>Bluum of MN, LLC</b>		Check		
				E 01	005 850 302 555 000	Technology Equipment		\$440.55	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6566</b>	Invoice	<b>Invoice No:</b> 943160	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$440.55</b>	
				E 01	005 620 000 405 000	Software & Licensing		\$140.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6567</b>	Invoice	<b>Invoice No:</b> 944255	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$140.00</b>	
							<b>Check Amount:</b>	<b>\$580.55</b>	
2910	RAM	403228	2030		<b>CENGAGE LEARNING</b>		Check		
				E 01	100 203 000 430 000	Inst Supplies		\$240.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6568</b>	Invoice	<b>Invoice No:</b> 82313722	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$240.00</b>	
				E 01	100 203 000 430 000	Inst Supplies		(\$30.00)	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6569</b>	Invoice	<b>Invoice No:</b> 2456464	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>(\$30.00)</b>	
							<b>Check Amount:</b>	<b>\$210.00</b>	
2910	RAM	403229	8461		<b>Dakota Mailing</b>		Check		
				E 01	005 110 000 401 000	Gen Supplies		\$262.16	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6570</b>	Invoice	<b>Invoice No:</b> 67637	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$262.16</b>	
							<b>Check Amount:</b>	<b>\$262.16</b>	
2910	RAM	403230	10437		<b>ELECTRO WATCHMAN, INC</b>		Check		
				E 01	005 715 342 530 000	Equipment Purchases		\$1,852.75	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6571</b>	Invoice	<b>Invoice No:</b> 412010	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$1,852.75</b>	
							<b>Check Amount:</b>	<b>\$1,852.75</b>	
2910	RAM	403231	3568		<b>EMC INSURANCE COMPANIES</b>		Check		
				E 01	005 110 000 270 000	Workmens Comp		\$11,520.62	
				E 01	005 940 000 340 000	Property Ins		\$8,371.18	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6572</b>	Invoice	<b>Invoice No:</b> 700125413	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$19,891.80</b>	
							<b>Check Amount:</b>	<b>\$19,891.80</b>	
2910	RAM	403232	8764		<b>H&amp;B Specialized Products, Inc</b>		Check		
				E 01	005 865 368 350 000	Repair & Maint Svc - LTFM Build. Envelope		\$3,536.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6573</b>	Invoice	<b>Invoice No:</b> 33158	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$3,536.00</b>	
							<b>Check Amount:</b>	<b>\$3,536.00</b>	
2910	RAM	403233	1992		<b>HILLYARD/HUTCHINSON</b>		Check		
				E 01	005 810 000 401 000	Custodial Supplies		\$56.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6574</b>	Invoice	<b>Invoice No:</b> 605273349	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$56.40</b>	

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	RAM	403233	1992		<b>HILLYARD/HUTCHINSON</b>		Check		
				E 01	005 810 000 401 000	Custodial Supplies		\$5,399.17	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6575</b>	Invoice	<b>Invoice No:</b> 605266167	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$5,399.17</b>	
							<b>Check Amount:</b>	<b>\$5,455.57</b>	
2910	RAM	403234	1935		<b>HOUGHTON MIFFLIN</b>		Check		
				E 01	300 260 000 430 000	Science Supplies		\$26.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6576</b>	Invoice	<b>Invoice No:</b> 955935498	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$26.00</b>	
							<b>Check Amount:</b>	<b>\$26.00</b>	
2910	RAM	403235	11557		<b>Imagine Learning</b>		Check		
				E 01	300 211 000 430 000	Inst Supplies		\$3,520.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6577</b>	Invoice	<b>Invoice No:</b> 359377	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$3,520.00</b>	
							<b>Check Amount:</b>	<b>\$3,520.00</b>	
2910	RAM	403236	11351		<b>KEMPER, CURT</b>		Check		
				E 01	300 361 000 430 000	Inst Supplies		\$511.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6578</b>	Invoice	<b>Invoice No:</b> 10272301	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$511.00</b>	
							<b>Check Amount:</b>	<b>\$511.00</b>	
2910	RAM	403237	10771		<b>LAKESHORE LEARNING MATERIALS</b>		Check		
				E 01	100 203 000 430 000	Inst Supplies		\$1,386.05	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6579</b>	Invoice	<b>Invoice No:</b> 362768100523	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$1,386.05</b>	
							<b>Check Amount:</b>	<b>\$1,386.05</b>	
2910	RAM	403238	11663		<b>Lexia Learning Systems LLC</b>		Check		
				E 01	005 640 316 305 000	Consulting Fees/Fees		\$600.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6580</b>	Invoice	<b>Invoice No:</b> 7228455	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$600.00</b>	
							<b>Check Amount:</b>	<b>\$600.00</b>	
2910	RAM	403239	11376		<b>Linde Gas &amp; Equipment Inc</b>		Check		
				E 01	300 361 000 430 000	Inst Supplies		\$51.88	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6581</b>	Invoice	<b>Invoice No:</b> 38639694	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$51.88</b>	
							<b>Check Amount:</b>	<b>\$51.88</b>	
2910	RAM	403240	1632		<b>MCCOLLUM HARDWARE, INC.</b>		Check		
				E 01	300 331 000 430 000	Inst Supplies		\$49.90	
				E 01	005 810 000 401 000	Custodial Supplies		\$154.04	
				E 01	300 361 000 430 000	Inst Supplies		\$229.97	
				E 02	005 770 701 401 000	Gen Supplies		\$22.96	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6582</b>	Invoice	<b>Invoice No:</b> 219437	<b>10/27/2023</b>	<b>Paid Amt:</b>	<b>\$456.87</b>	
							<b>Check Amount:</b>	<b>\$456.87</b>	

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2910	RAM	403241	1484		<b>MESPA</b>		<b>Check</b>
				E 01	005 640 316 305 000	Consulting Fees/Fees	\$175.00
<b>PO#:</b>	<b>Voucher #:</b>	<b>6583</b>	Invoice	<b>Invoice No:</b>	16320	<b>10/27/2023</b>	<b>Paid Amt: \$175.00</b>
							<b>Check Amount: \$175.00</b>
2910	RAM	403242	1840		<b>MINNESOTA ENERGY</b>		<b>Check</b>
				E 01	005 810 000 330 000	Utility Services	\$66.72
<b>PO#:</b>	<b>Voucher #:</b>	<b>6584</b>	Invoice	<b>Invoice No:</b>	0502755022-00001	<b>10/27/2023</b>	<b>Paid Amt: \$66.72</b>
				E 01	005 810 000 330 000	Utility Services	\$177.16
<b>PO#:</b>	<b>Voucher #:</b>	<b>6585</b>	Invoice	<b>Invoice No:</b>	0504407860-00001	<b>10/27/2023</b>	<b>Paid Amt: \$177.16</b>
				E 01	005 810 000 330 000	Utility Services	\$216.04
<b>PO#:</b>	<b>Voucher #:</b>	<b>6586</b>	Invoice	<b>Invoice No:</b>	0506903733-00001	<b>10/27/2023</b>	<b>Paid Amt: \$216.04</b>
				E 01	005 810 000 330 000	Utility Services	\$83.76
<b>PO#:</b>	<b>Voucher #:</b>	<b>6587</b>	Invoice	<b>Invoice No:</b>	0504407860-00002	<b>10/27/2023</b>	<b>Paid Amt: \$83.76</b>
							<b>Check Amount: \$543.68</b>
2910	RAM	403243	1848		<b>MN UNEMPLOYMENT INSURANCE</b>		<b>Check</b>
				E 01	005 110 000 280 000	Unemployment Comp	\$476.24
				E 01	005 110 000 281 000	Unplymnt Comp-Summer Term	\$39,728.81
<b>PO#:</b>	<b>Voucher #:</b>	<b>6588</b>	Invoice	<b>Invoice No:</b>	16528914	<b>10/27/2023</b>	<b>Paid Amt: \$40,205.05</b>
							<b>Check Amount: \$40,205.05</b>
2910	RAM	403244	3751		<b>NETWORK SERVICES CO</b>		<b>Check</b>
				E 01	005 810 000 401 000	Custodial Supplies	\$263.85
<b>PO#:</b>	<b>Voucher #:</b>	<b>6589</b>	Invoice	<b>Invoice No:</b>	65349	<b>10/27/2023</b>	<b>Paid Amt: \$263.85</b>
							<b>Check Amount: \$263.85</b>
2910	RAM	403245	10244		<b>OFFICE SUPPLIES PLUS</b>		<b>Check</b>
				E 01	005 110 000 401 000	Gen Supplies	\$26.70
<b>PO#:</b>	<b>Voucher #:</b>	<b>6590</b>	Invoice	<b>Invoice No:</b>	65978	<b>10/27/2023</b>	<b>Paid Amt: \$26.70</b>
				E 01	005 110 000 401 000	Gen Supplies	\$36.64
<b>PO#:</b>	<b>Voucher #:</b>	<b>6591</b>	Invoice	<b>Invoice No:</b>	65977	<b>10/27/2023</b>	<b>Paid Amt: \$36.64</b>
				E 01	005 110 000 401 000	Gen Supplies	\$14.29
<b>PO#:</b>	<b>Voucher #:</b>	<b>6592</b>	Invoice	<b>Invoice No:</b>	66161	<b>10/27/2023</b>	<b>Paid Amt: \$14.29</b>
							<b>Check Amount: \$77.63</b>
2910	RAM	403246	8680		<b>PAN O GOLD BAKING CO</b>		<b>Check</b>
				E 02	005 770 701 490 000	Food	\$1,019.84
<b>PO#:</b>	<b>Voucher #:</b>	<b>6593</b>	Invoice	<b>Invoice No:</b>	2773181	<b>10/27/2023</b>	<b>Paid Amt: \$1,019.84</b>
							<b>Check Amount: \$1,019.84</b>

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	RAM	403247	2007		<b>POPPLER'S MUSIC STORE</b>		Check		
				E 01	300 258 000 441 000	Vocal Music Supp		\$177.82	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6594</b>	Invoice	<b>Invoice No:</b> 278523-2794756			<b>Paid Amt:</b>	<b>\$177.82</b>
						<b>10/27/2023</b>		<b>Check Amount:</b>	<b>\$177.82</b>
2910	RAM	403248	3612		<b>PRODUCTIVITY PLUS ACCOUNT</b>		Check		
				E 01	005 760 720 401 000	Gen Supplies		\$147.85	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6595</b>	Invoice	<b>Invoice No:</b> 500016			<b>Paid Amt:</b>	<b>\$147.85</b>
						<b>10/27/2023</b>		<b>Check Amount:</b>	<b>\$147.85</b>
2910	RAM	403249	10314		<b>RED RIVER PROMOTER (THE)</b>		Check		
				E 01	005 110 000 305 000	Consulting Fees/Fees		\$25.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6596</b>	Invoice	<b>Invoice No:</b> 30623			<b>Paid Amt:</b>	<b>\$25.00</b>
						<b>10/27/2023</b>		<b>Check Amount:</b>	<b>\$25.00</b>
2910	RAM	403250	10367		<b>RENAISSANCE LEARNING, INC</b>		Check		
				E 01	100 203 000 430 000	Inst Supplies		\$310.25	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6597</b>	Invoice	<b>Invoice No:</b> INV5309805			<b>Paid Amt:</b>	<b>\$310.25</b>
						<b>10/27/2023</b>		<b>Check Amount:</b>	<b>\$310.25</b>
2910	RAM	403251	11355		<b>SCHOOL SPECIALTY, LLC</b>		Check		
				E 01	100 203 000 430 000	Inst Supplies		\$101.60	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6598</b>	Invoice	<b>Invoice No:</b> 208132488333			<b>Paid Amt:</b>	<b>\$101.60</b>
						<b>10/27/2023</b>		<b>Check Amount:</b>	<b>\$101.60</b>
2910	RAM	403252	11147		<b>SORENSEN ELECTRIC</b>		Check		
				E 01	005 760 720 350 000	Repair & Maint Svc		\$418.79	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6599</b>	Invoice	<b>Invoice No:</b> 10556			<b>Paid Amt:</b>	<b>\$418.79</b>
						<b>10/27/2023</b>		<b>Check Amount:</b>	<b>\$418.79</b>
2910	RAM	403253	11628		<b>Superior Sales &amp; Service LLC</b>		Check		
				E 01	005 810 000 350 000	Repair & Maint Svc		\$886.04	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6600</b>	Invoice	<b>Invoice No:</b> 77900			<b>Paid Amt:</b>	<b>\$886.04</b>
						<b>10/27/2023</b>		<b>Check Amount:</b>	<b>\$886.04</b>
2910	RAM	403254	2122		<b>TECH CHECK</b>		Check		
				E 01	005 850 302 555 000	Technology Equipment		\$529.90	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6601</b>	Invoice	<b>Invoice No:</b> 53577			<b>Paid Amt:</b>	<b>\$529.90</b>
						<b>10/27/2023</b>		<b>Check Amount:</b>	<b>\$529.90</b>
2910	RAM	403255	11514		<b>The Math Learning Center</b>		Check		
				E 01	300 211 302 460 000	Secondary Capital		\$1,938.60	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6602</b>	Invoice	<b>Invoice No:</b> INV45851			<b>Paid Amt:</b>	<b>\$1,938.60</b>
				E 01	300 256 000 430 000	Phy Ed/Health Supplies		\$118.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6603</b>	Invoice	<b>Invoice No:</b> INV45977			<b>Paid Amt:</b>	<b>\$118.00</b>
						<b>10/27/2023</b>		<b>Check Amount:</b>	<b>\$2,056.60</b>

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	RAM	403256	10117		<b>TRAINING ROOM INC</b>		Check		
				E 01	300 292 000 401 000	Gen Supplies - AD		\$1,198.52	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6604</b>	Invoice	<b>Invoice No:</b> 100732-100733				<b>Paid Amt: \$1,198.52</b>
						<b>10/27/2023</b>			<b>Check Amount: \$1,198.52</b>
2910	RAM	403257	11257		<b>TRICORNE AUDIO, INC</b>		Check		
				E 01	005 850 302 520 000	Building Improvements		\$107,030.23	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6605</b>	Invoice	<b>Invoice No:</b> 13706				<b>Paid Amt: \$107,030.23</b>
				E 01	005 850 302 520 000	Building Improvements		\$3,000.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6606</b>	Invoice	<b>Invoice No:</b> 13705				<b>Paid Amt: \$3,000.00</b>
				E 01	005 850 302 520 000	Building Improvements		\$851.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6607</b>	Invoice	<b>Invoice No:</b> 13704				<b>Paid Amt: \$851.40</b>
						<b>10/27/2023</b>			<b>Check Amount: \$110,881.63</b>
2910	RAM	403258	2570		<b>US FOODS</b>		Check		
				E 02	005 770 707 490 000	Food		\$27.68	
				E 02	005 770 702 490 000	Food		\$33.55	
				E 02	005 770 705 490 000	Food		\$981.77	
				E 02	005 770 701 490 000	Food		\$7,718.53	
				E 02	005 770 701 495 000	Milk		\$2,490.80	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6608</b>	Invoice	<b>Invoice No:</b> 5013230-5330168				<b>Paid Amt: \$11,252.33</b>
						<b>10/27/2023</b>			<b>Check Amount: \$11,252.33</b>
2910	RAM	403259	10809		<b>WEST MAIN PIZZA</b>		Check		
				E 01	300 298 000 401 002	Student Activity Account Purchases		\$1,212.75	
				E 01	005 640 316 401 000	Gen Supplies		\$57.75	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6609</b>	Invoice	<b>Invoice No:</b> 10272302				<b>Paid Amt: \$1,270.50</b>
						<b>10/27/2023</b>			<b>Check Amount: \$1,270.50</b>
2910	RAM	403260	2114		<b>ZIEGLER INC</b>		Check		
				E 01	005 810 000 350 000	Repair & Maint Svc		\$164.74	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6610</b>	Invoice	<b>Invoice No:</b> IN001213253				<b>Paid Amt: \$164.74</b>
				E 01	005 810 000 350 000	Repair & Maint Svc		\$1,610.38	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6611</b>	Invoice	<b>Invoice No:</b> SI000402695				<b>Paid Amt: \$1,610.38</b>
				E 01	005 810 000 350 000	Repair & Maint Svc		\$274.96	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6612</b>	Invoice	<b>Invoice No:</b> SI000402671				<b>Paid Amt: \$274.96</b>
						<b>10/27/2023</b>			<b>Check Amount: \$2,050.08</b>
2910	RAM	403261	1126		<b>REGION 8A</b>		Check		
				R 01	300 292 000 060 000	Gate Receipts		\$1,076.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6615</b>	Invoice	<b>Invoice No:</b> 10302303				<b>Paid Amt: \$1,076.00</b>
						<b>10/30/2023</b>			<b>Check Amount: \$1,076.00</b>

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	RAM	403262	1126		<b>REGION 8A</b>		Check		
				R 01	300 292 000 060 000	Gate Receipts		\$2,320.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6613</b>	Invoice	<b>Invoice No:</b> 10302301	<b>10/30/2023</b>	<b>Paid Amt:</b>	<b>\$2,320.00</b>	
							<b>Check Amount:</b>	<b>\$2,320.00</b>	
2910	RAM	403263	1126		<b>REGION 8A</b>		Check		
				R 01	300 292 000 060 000	Gate Receipts		\$1,720.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6614</b>	Invoice	<b>Invoice No:</b> 10302302	<b>10/30/2023</b>	<b>Paid Amt:</b>	<b>\$1,720.00</b>	
							<b>Check Amount:</b>	<b>\$1,720.00</b>	
2910	STAC	400371	8883		<b>Anderson's</b>		Check		
				E 21	300 298 301 899 722	SA - Student Council Exp		\$702.22	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6449</b>	Invoice	<b>Invoice No:</b> 10022301	<b>10/2/2023</b>	<b>Paid Amt:</b>	<b>\$702.22</b>	
							<b>Check Amount:</b>	<b>\$702.22</b>	
2910	STAC	400372	11662		<b>Crabtree, Betty</b>		Check		
				E 21	300 298 301 899 716	SA - General Exp		\$39.72	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6451</b>	Invoice	<b>Invoice No:</b> 10022303	<b>10/2/2023</b>	<b>Paid Amt:</b>	<b>\$39.72</b>	
							<b>Check Amount:</b>	<b>\$39.72</b>	
2910	STAC	400373	11660		<b>Mickelson, Trudy</b>		Check		
				E 21	300 298 301 899 716	SA - General Exp		\$25.33	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6452</b>	Invoice	<b>Invoice No:</b> 10022304	<b>10/2/2023</b>	<b>Paid Amt:</b>	<b>\$25.33</b>	
							<b>Check Amount:</b>	<b>\$25.33</b>	
2910	STAC	400374	11661		<b>Visser, Grace</b>		Check		
				E 21	300 298 301 899 713	SA - FCCLA Exp		\$48.38	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6450</b>	Invoice	<b>Invoice No:</b> 10022302	<b>10/2/2023</b>	<b>Paid Amt:</b>	<b>\$48.38</b>	
							<b>Check Amount:</b>	<b>\$48.38</b>	
2910	STAC	400375	11624		<b>MILLER, DYLLAN</b>		Check		
				E 21	300 298 301 899 722	SA - Student Council Exp		\$400.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>5697</b>	Invoice	<b>Invoice No:</b> 05252311	<b>10/3/2023</b>	<b>Paid Amt:</b>	<b>\$400.00</b>	
							<b>Check Amount:</b>	<b>\$400.00</b>	
2910	STAC	400376	8383		<b>ENGEL JANNA</b>		Check		
				E 21	300 292 301 899 718	SA - Golf Exp		\$216.96	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>5996</b>	Invoice	<b>Invoice No:</b> 07172301	<b>10/3/2023</b>	<b>Paid Amt:</b>	<b>\$216.96</b>	
							<b>Check Amount:</b>	<b>\$216.96</b>	
2910	STAC	400378	8935		<b>RANGE PRINTING</b>		Check		
				E 21	300 296 301 899 724	SA - Volleyball Exp		\$1,243.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6461</b>	Invoice	<b>Invoice No:</b> 10032302	<b>10/3/2023</b>	<b>Paid Amt:</b>	<b>\$1,243.40</b>	
							<b>Check Amount:</b>	<b>\$1,243.40</b>	

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	STAC	400379	1741		<b>ADA BORUP WEST SCHOOL</b>		Check		
				E 21	300 298 301 899 712 SA - Concessions Exp			\$237.08	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6465</b>		Invoice	<b>Invoice No:</b> 10062301	<b>10/6/2023</b>	<b>Paid Amt:</b>		<b>\$237.08</b>
				E 21	300 298 301 899 712 SA - Concessions Exp			\$212.27	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6466</b>		Invoice	<b>Invoice No:</b> 10062302	<b>10/6/2023</b>	<b>Paid Amt:</b>		<b>\$212.27</b>
							<b>Check Amount:</b>		<b>\$449.35</b>
2910	STAC	400380	2668		<b>COCA-COLA BOTTLING COMPANY HIGH COUNTRY</b>		Check		
				E 21	300 298 301 899 712 SA - Concessions Exp			\$1,061.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6467</b>		Invoice	<b>Invoice No:</b> 10112301	<b>10/11/2023</b>	<b>Paid Amt:</b>		<b>\$1,061.00</b>
							<b>Check Amount:</b>		<b>\$1,061.00</b>
2910	STAC	400381	8845		<b>SUPERMARKET FOODS</b>		Check		
				E 21	300 298 301 899 713 SA - FCCLA Exp			\$114.08	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6468</b>		Invoice	<b>Invoice No:</b> 10112302	<b>10/11/2023</b>	<b>Paid Amt:</b>		<b>\$114.08</b>
				E 21	300 298 301 899 714 SA - FFA Exp			\$101.48	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6469</b>		Invoice	<b>Invoice No:</b> 10112303	<b>10/11/2023</b>	<b>Paid Amt:</b>		<b>\$101.48</b>
							<b>Check Amount:</b>		<b>\$215.56</b>
2910	STAC	400382	1741		<b>ADA BORUP WEST SCHOOL</b>		Check		
				E 21	300 298 301 899 712 SA - Concessions Exp			\$1,212.75	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6531</b>		Invoice	<b>Invoice No:</b> 10162302	<b>10/16/2023</b>	<b>Paid Amt:</b>		<b>\$1,212.75</b>
							<b>Check Amount:</b>		<b>\$1,212.75</b>
2910	STAC	400383	1864		<b>SLININGER, DOUG</b>		Check		
				E 21	300 298 301 899 732 SA - Trap Team Exp			\$400.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6530</b>		Invoice	<b>Invoice No:</b> 10162301	<b>10/16/2023</b>	<b>Paid Amt:</b>		<b>\$400.00</b>
							<b>Check Amount:</b>		<b>\$400.00</b>
2910	STAC	400384	1741		<b>ADA BORUP WEST SCHOOL</b>		Check		
				E 21	300 298 301 899 714 SA - FFA Exp			\$203.56	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6616</b>		Invoice	<b>Invoice No:</b> 10312301	<b>10/31/2023</b>	<b>Paid Amt:</b>		<b>\$203.56</b>
				E 21	300 298 301 899 714 SA - FFA Exp			\$2,057.55	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6617</b>		Invoice	<b>Invoice No:</b> 10312302	<b>10/31/2023</b>	<b>Paid Amt:</b>		<b>\$2,057.55</b>
				E 21	300 296 301 899 717 SA - GBB Exp			\$319.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6618</b>		Invoice	<b>Invoice No:</b> 10312303	<b>10/31/2023</b>	<b>Paid Amt:</b>		<b>\$319.00</b>
				E 21	300 298 301 899 713 SA - FCCLA Exp			\$181.76	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6619</b>		Invoice	<b>Invoice No:</b> 10312304	<b>10/31/2023</b>	<b>Paid Amt:</b>		<b>\$181.76</b>
				E 21	300 298 301 899 714 SA - FFA Exp			\$363.40	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6620</b>		Invoice	<b>Invoice No:</b> 10312305	<b>10/31/2023</b>	<b>Paid Amt:</b>		<b>\$363.40</b>
				E 21	300 298 301 899 712 SA - Concessions Exp			\$503.86	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6621</b>		Invoice	<b>Invoice No:</b> 10312306	<b>10/31/2023</b>	<b>Paid Amt:</b>		<b>\$503.86</b>

## Ada-Borup-West Public Schools Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2910	STAC	400384	1741		<b>ADA BORUP WEST SCHOOL</b>		<b>Check</b>
				E 21	300 298 301 899 712 SA - Concessions Exp		\$845.27
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6622</b>	Invoice	<b>Invoice No:</b> 10312307	<b>10/31/2023</b>	<b>Paid Amt: \$845.27</b>
							<b>Check Amount: \$4,474.40</b>
2910	STAC	400385	11371		<b>Leading Edge Fundraising</b>		<b>Check</b>
				E 21	300 294 301 899 715 SA - FB Exp		\$2,818.50
	<b>PO#:</b>	<b>Voucher #:</b>	<b>6623</b>	Invoice	<b>Invoice No:</b> 10312308	<b>10/31/2023</b>	<b>Paid Amt: \$2,818.50</b>
							<b>Check Amount: \$2,818.50</b>
							<b>Report Total: \$417,088.77</b>

# Ada-Borup-West Public Schools

## Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2910	CFB	11492			<b>WEX - HSA/VEBA</b>		Wire		
				B 28	215 021	VEBA		\$5,290.64	
				B 28	215 022	New York Life TSA Co		\$14,643.01	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6560</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$19,933.65</b>	
							<b>Check Amount:</b>	<b>\$19,933.65</b>	
2910	CFB	202422			<b>ND STATE TAX COMMISSIONER</b>		Wire		
				B 28	215 013	MN Tax		\$195.29	
				B 28	215 013	ND 3rd QTR tax		\$176.05	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6551</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$371.34</b>	
							<b>Check Amount:</b>	<b>\$371.34</b>	
2910	CFB	203564			<b>THE OMNI GROUP</b>		Wire		
				B 28	215 005	TSA Valic		\$383.34	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6553</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$383.34</b>	
				B 28	215 005	TSA Valic		\$4,908.34	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6554</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$4,908.34</b>	
				B 28	215 005	TSA Valic		\$450.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6555</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$450.00</b>	
				B 28	215 005	TSA Valic		\$7,520.01	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6556</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$7,520.01</b>	
				B 28	215 005	TSA Valic		\$1,116.68	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6557</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$1,116.68</b>	
				B 28	215 005	TSA Valic		\$950.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6558</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$950.00</b>	
							<b>Check Amount:</b>	<b>\$15,328.37</b>	
2910	CFB	210605			<b>MN DEPT OF REVENUE</b>		Wire		
				B 28	215 013	MN Tax		\$16,914.47	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6548</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$16,914.47</b>	
							<b>Check Amount:</b>	<b>\$16,914.47</b>	
2910	CFB	210675			<b>MEDICA - Northwest Service Co-op</b>		Wire		
				B 28	215 025	Blue Cross		\$102,356.68	
				B 28	215 025	Cobra/Retiree premium		\$7,175.68	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6546</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$109,532.36</b>	
							<b>Check Amount:</b>	<b>\$109,532.36</b>	
2910	CFB	210684			<b>PUBLIC EMPLOYEES RETIREMENT AS</b>		Wire		
				B 28	215 017	PERA		\$24,157.75	
<b>PO#:</b>	<b>Voucher #:</b>	<b>6549</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt:</b>	<b>\$24,157.75</b>	
							<b>Check Amount:</b>	<b>\$24,157.75</b>	

# Ada-Borup-West Public Schools

## Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2910	CFB	210685			TEACHERS RETIREMENT ASSOCIATIO		Wire
				B 28	215 018	TRA	\$58,254.55
<b>PO#:</b>	<b>Voucher #:</b>	<b>6552</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt: \$58,254.55</b>
							<b>Check Amount: \$58,254.55</b>
2910	CFB	21589			IRS		Wire
				B 28	215 010	FICA	\$77,099.98
				B 28	215 011	Fed Tax	\$30,166.72
<b>PO#:</b>	<b>Voucher #:</b>	<b>6541</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt: \$107,266.70</b>
							<b>Check Amount: \$107,266.70</b>
2910	CFB	8561			Vision Service Plan BC/BS		Wire
				B 28	215 025	Blue Cross	\$228.99
				B 28	215 025	9-mo employee adj	(\$17.59)
<b>PO#:</b>	<b>Voucher #:</b>	<b>6559</b>	Invoice	<b>Invoice No:</b>	M2024040	<b>10/25/2023</b>	<b>Paid Amt: \$211.40</b>
							<b>Check Amount: \$211.40</b>
2910	RAM	8816			Cardmember Service		Wire
				E 01	300 292 000 401 001	Corp Sponsor AD Supplies	\$2,113.82
				E 01	300 361 000 430 000	Inst Supplies	\$5,692.65
				E 01	300 270 000 430 000	Inst Supplies	\$369.63
				E 01	005 810 000 401 000	Custodial Supplies	\$1,100.46
				E 01	005 850 302 555 000	Technology Equipment	\$675.64
				E 01	100 203 000 430 000	Inst Supplies	\$1,042.05
				E 01	300 260 000 430 000	Science Supplies	\$875.64
				E 01	005 110 000 401 000	Gen Supplies	\$244.94
				E 01	300 710 000 430 000	Inst Supplies	\$189.59
				E 01	200 402 740 433 000	Inst Supp	\$157.97
				E 01	300 331 000 430 000	Inst Supplies	\$128.99
				E 01	200 216 401 401 000	Gen Supplies	\$139.53
				E 01	300 294 000 401 103	Football Supplies	\$199.00
				E 01	300 220 000 430 000	Inst Supplies	\$25.79
				E 01	300 620 000 470 000	Library Books	\$1,312.32
				E 01	005 640 316 366 000	Travel	\$192.90
				E 01	300 211 000 430 000	Inst Supplies	\$199.00
				E 01	300 211 000 430 000	Inst Supplies	\$275.42
				E 01	300 291 000 401 000	Co-Curr - Drama	\$913.50
				E 01	300 298 000 401 002	Student Activity Account Purchases	\$794.93
<b>PO#:</b>	<b>Voucher #:</b>	<b>6637</b>	Invoice	<b>Invoice No:</b>	10122301	<b>10/12/2023</b>	<b>Paid Amt: \$16,643.77</b>
							<b>Check Amount: \$16,643.77</b>
							<b>Report Total: \$368,614.36</b>

**INDEPENDENT SCHOOL DISTRICT NO. 2910  
ADA, MINNESOTA**

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
**ROSTER OF SCHOOL OFFICIALS**  
**JUNE 30, 2023**

Gretchen Rockstad	Chairperson
Peter Jacobson	Vice-Chairperson
Barb Spilde	Clerk
Janna Engel	Treasurer
Lucas Spaeth	Director
Faye DeLong	Director
Dena Bishop	Director
Aaron Cook	Superintendent

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Independent School District No. 2910  
Ada, Minnesota

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Independent School District No. 2910, Ada-Borup-West (the "District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Independent School District No. 2910, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

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

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

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

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

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

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

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

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

### ***Required Supplementary Information***

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining nonmajor schedules, schedule of changes in fund balances and compliance table as listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying 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*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor schedules, schedule of changes in fund balances, compliance table and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**BRADY, MARTZ & ASSOCIATES, P.C.**  
**GRAND FORKS, NORTH DAKOTA**

November 7, 2023

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023

This section of Independent School District No. 2910's annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2023. Please read it in conjunction with the District's financial statements, which immediately follow this section. Certain reclassifications have been made to the 2022 financial statements in order to conform with the 2023 presentation.

### **Financial Highlights**

The general fund balance increased by \$727,158 during the 2022-2023 school year.

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

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

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

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

### District-wide Statements

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023

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

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

Fund Financial Statements

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

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

The District has one kind of fund:

- **Governmental funds:** The District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, reconciliations have been provided following the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances to help explain the relationship (or differences) between the governmental funds and governmental activities.
- The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and building fund which are considered to be major funds. Data from the other two governmental funds are combined into a single, aggregated presentation. Individual fund data is provided in the form of combining statements elsewhere in this report.

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023

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

Net Position

The District's combined net position was \$10,699,178 on June 30, 2023 (see details in Table A-1). This was an increase of 40.0 percent.

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

	<u>2023</u>	<u>2022</u>	<u>Total Percentage Change</u>
Current and Other Assets	\$ 7,915,583	\$ 7,455,218	6.2 %
Capital Assets (Net of Accumulated Depreciation)	25,054,047	25,550,142	(1.9)
Lease Assets (Net of Accumulated Amortization)	37,986	73,049	(48.0)
Total Assets	<u>33,007,616</u>	<u>33,078,409</u>	(0.2)
Deferred Outflows of Resources	<u>3,398,105</u>	<u>2,322,965</u>	46.3
Long-Term Liabilities	20,263,555	17,754,136	14.1
Other Liabilities	1,650,057	1,643,450	0.4
Total Liabilities	<u>21,913,612</u>	<u>19,397,586</u>	13.0
Deferred Inflows of Resources	<u>3,792,931</u>	<u>8,362,568</u>	(54.6)
Net Position			
Net Investment in Capital Assets and Lease Assets	11,798,452	11,638,507	1.4
Restricted	1,602,348	1,340,635	19.5
Unrestricted	(2,701,622)	(5,337,922)	(49.4)
Total Net Position	<u>\$10,699,178</u>	<u>\$ 7,641,220</u>	40.0 %

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023

Change in Net Position

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

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

	<u>2023</u>	<u>2022</u>	<u>Total Percentage Change</u>
Revenues			
Program Revenues			
Charges for Services	\$ 696,828	\$ 447,155	55.8 %
Operating Grants and Contributions	3,416,248	3,710,168	(7.9)
General Revenues			
Property Taxes	1,746,664	1,641,471	6.4
Unrestricted State Aid	6,753,437	6,253,938	8.0
Other Sources	306,331	276,236	10.9
Total Revenues	<u>12,919,508</u>	<u>12,328,968</u>	4.8
Expenses			
Administration	710,013	680,517	4.3
District Support Services	465,756	523,570	(11.0)
Elementary & Secondary Regular Instruction	1,905,473	2,081,244	(8.4)
Vocational Education Instruction	350,029	337,384	3.7
Special Education Instruction	1,914,317	1,778,878	7.6
Community Education and Services	161,547	133,626	20.9
Instructional Support Services	263,614	251,365	4.9
Pupil Support Services	1,404,061	1,416,595	(0.9)
Sites and Buildings	1,950,500	1,571,186	24.1
Fixed Costs	46,765	236,585	(80.2)
Interest on Long-Term Debt and Lease Liabilities	364,041	412,176	(11.7)
Depreciation - Unallocated	325,434	325,434	-
Total Expenses	<u>9,861,550</u>	<u>9,748,560</u>	1.2
Change in Net Position	3,057,958	2,580,408	(18.5)
Net Position - Beginning	<u>7,641,220</u>	<u>5,060,812</u>	51.0
Net Position - Ending	<u>\$10,699,178</u>	<u>\$ 7,641,220</u>	40.0 %

The District's total revenues were \$12,919,508 for the year ended June 30, 2023. Property taxes and unrestricted state aid payments accounted for 66% of total revenue for the year.

The total cost of all programs and services was \$9,861,550. Total revenues surpassed expenses, increasing net position \$3,057,958 over last year.

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023

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

Table A-3 presents these net costs.

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

	Total Cost of Services		Total	Net Cost of Services		Total
	2023	2022	Percentage Change	2023	2022	Percentage Change
Expenses						
Administration	\$ 710,013	\$ 680,517	4.3 %	\$ 710,013	\$ 680,517	4.3 %
District Support Services	465,756	523,570	(11.0)	464,271	523,070	(11.2)
Elementary & Secondary						
Regular Instruction	1,905,473	2,081,244	(8.4)	(13,856)	(30,402)	(54.4)
Vocational Education Instruction	350,029	337,384	3.7	345,824	331,385	4.4
Special Education Instruction	1,914,317	1,778,878	7.6	652,644	724,188	(9.9)
Community Education and Services	161,547	133,626	20.9	48,908	17,726	175.9
Instructional Support Services	263,614	251,365	4.9	163,763	151,936	7.8
Pupil Support Services	1,404,061	1,416,595	(0.9)	805,223	785,957	2.5
Sites and Buildings	1,950,500	1,571,186	24.1	1,947,516	1,568,716	24.1
Fixed Costs	46,765	236,585	(80.2)	(65,307)	100,534	(165.0)
Interest on Long-Term Debt and Lease Liabilities	364,041	412,176	(11.7)	325,434	412,176	(21.0)
Depreciation - Unallocated	325,434	325,434	-	325,434	325,434	-
	<u>\$ 9,861,550</u>	<u>\$ 9,748,560</u>	1.2 %	<u>\$ 5,709,867</u>	<u>\$ 5,591,237</u>	2.1 %

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

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

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

	Fund Balance		Increase (Decrease)	Percentage Increase (Decrease)
	2023	2022		
Governmental Funds				
General	\$ 5,048,666	\$ 4,321,508	\$ 727,158	16.8 %
Debt Service	57,550	(15,626)	73,176	(468.3)

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023

**General Fund**

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

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

**Table A-5**  
**General Fund Revenue**

	<u>2023</u>	<u>2022</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Local Sources				
Property Taxes	\$ 1,146,301	\$ 1,041,527	\$ 104,774	10.1 %
Interest Earnings	147,695	7,446	140,249	1,883.5
Other	608,761	595,655	13,106	2.2
State Sources	8,250,409	7,948,516	301,893	3.8
Federal Sources	847,902	901,899	(53,997)	(6.0)
Other	1,238	8,239	(7,001)	(85.0)
Total General Fund Revenue	<u>\$ 11,002,306</u>	<u>\$10,503,282</u>	<u>\$ 499,024</u>	4.8 %

Total general fund revenue increased by \$499,024 or 4.8 percent from the previous year. Basic general education revenue is determined by a state per student funding formula. Other state-authorized revenue, including excess levy referendum and the property tax shift, involve an equalized mix of property tax and state aid revenue. Therefore, the mix of property tax and state aid can change significantly from year to year without any net change in revenue.

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

**Table A-6**  
**General Fund Expenditures**

	<u>2023</u>	<u>2022</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Salaries	\$ 5,509,653	\$ 5,525,845	\$ (16,192)	(0.3) %
Employee Benefits	1,815,581	1,777,253	38,328	2.2
Purchased Services	1,167,902	1,295,489	(127,587)	(9.8)
Supplies and Materials	707,345	500,627	206,718	41.3
Capital Expenditures	737,741	602,288	135,453	22.5
Debt Service	17,037	40,889	(23,852)	(58.3)
Other Expenditures	319,989	206,804	113,185	54.7
Total General Fund Expenditures	<u>\$ 10,275,248</u>	<u>\$ 9,949,195</u>	<u>\$ 326,053</u>	3.3 %

Total general fund expenditures increased \$326,053 or 3.3 percent from the previous year.

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023

General Fund Budgetary Highlights

During the year, the District revised the budget to account for changes in enrollment, special education revenue, added costs for additional personnel, teacher master agreement updates, and other miscellaneous expenses and revenues.

The District's final budget for the general fund anticipated that revenues and other financing sources would exceed expenditures and other financing uses by \$477,603, the result for the year is a surplus of \$727,158.

**Capital Assets and Debt Administration**

Capital Assets

Note 3 to the financial statements presents an analysis of capital asset transactions occurring during the year ended June 30, 2023. Additions included two buses, updates to the gym sound system, screen and projectors, auditorium lighting, servers and a dishwasher.

Long-Term Liabilities

At year-end, the District had \$21,010,151 of long-term liabilities. This consisted of other postemployment benefit liability of \$1,016,577, net pension liability of \$6,699,993, G.O. Bonds of \$13,253,853, and lease liability of \$39,728. Note 6 and 7 to the financial statements presents detail and payment provisions of these items.

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

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

**Contacting the District's Financial Management**

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Administration Offices, Independent School District No. 2910, 604 West Thorpe Ave, Ada, MN 56510.

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

GOVERNMENTAL ACTIVITIES

ASSETS

Cash and Investments	\$ 5,809,199
Property Taxes Receivable, Net of Allowance	1,148,761
Due From Department of Education	875,557
Due From Other Governmental Units	49,592
Accounts Receivable	5,969
Due From Federal Govt. - DOE	22,691
Inventory	3,814
Capital Assets	
Land and Construction in Process	256,868
Other Capital Assets, Net of Depreciation	24,797,179
Lease Assets, Net of Amortization	<u>37,986</u>

TOTAL ASSETS 33,007,616

DEFERRED OUTFLOWS OF RESOURCES

Cost Sharing Defined Benefit Pension Plan	3,216,645
Other Post Employment Benefits	<u>181,460</u>

TOTAL DEFERRED OUTFLOWS OF RESOURCES 3,398,105

LIABILITIES

Accounts Payable	131,529
Salaries Payable	314,492
Payroll Deductions	315,663
Interest Payable	141,777
Current Portion of Lease Liabilities	36,596
Long-Term Liabilities Due Within One Year	710,000
Long-Term Liabilities	
Lease Liabilities	39,728
Bonds, Net Unamortized Discounts	13,253,853
Total Other Postemployment Benefit Liability	1,016,577
Net Pension Liability	6,699,993
Less Amounts Due Within One Year	<u>(746,596)</u>
Total Long-Term Liabilities	<u>20,263,555</u>

TOTAL LIABILITIES 21,913,612

DEFERRED INFLOWS OF RESOURCES

Property Taxes Levied - Subs. Years	1,779,484
Cost Sharing Defined Benefit Pension Plan	1,873,851
Other Post-Employment Benefits	<u>139,596</u>

TOTAL DEFERRED INFLOWS OF RESOURCES 3,792,931

NET POSITION

Net Investment in Capital Assets and Lease Assets	11,798,452
Restricted for:	
Long-Term Facility Maintenance	758,900
Operating Capital	351,978
Medical Assistance	67,964
Safe Schools	42,913
Student Activities	117,145
Food Service	63,189
School Readiness	25,686
Community Education	13,546
Community Service	14,833
ECFE	146,194
Unrestricted	<u>(2,701,622)</u>

TOTAL NET POSITION \$ 10,699,178

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>GOVERNMENTAL ACTIVITIES</b>					
Administration	\$ 710,013	\$ -	\$ -	\$ -	\$ (710,013)
District Support Services	465,756	1,485	-	-	(464,271)
Elementary & Secondary					
Regular Instruction	1,905,473	394,612	1,524,717	-	13,856
Vocational Education Instruction	350,029	3,207	998	-	(345,824)
Special Education Instruction	1,914,317	-	1,261,673	-	(652,644)
Community Education and Services	161,547	78,960	33,679	-	(48,908)
Instructional Support Services	263,614	-	99,851	-	(163,763)
Pupil Support Services	1,404,061	215,580	383,258	-	(805,223)
Sites and Buildings	1,950,500	2,984	-	-	(1,947,516)
Fixed Costs	46,765	-	112,072	-	65,307
Interest on Long-Term Debt and Lease Liabilities	364,041	-	-	-	(364,041)
Depreciation - Unallocated	325,434	-	-	-	(325,434)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 9,861,550</b>	<b>\$ 696,828</b>	<b>\$ 3,416,248</b>	<b>\$ -</b>	<b>(5,748,474)</b>

**GENERAL REVENUES**

Taxes

Property Taxes, Levied for General Purposes	1,146,025
Property Taxes, Levied for Community Education and Services	74,331
Property Taxes, Levied for Debt Service	526,308
Unrestricted State Aid	6,753,437
Unrestricted Investment Earnings	147,695
Other General Revenue	158,536
Gain on Sale of Capital Asset	100

**TOTAL GENERAL REVENUES**

8,806,432

Change in Net Position

3,057,958

Net Position - Beginning

7,641,220

Net Position - Ending

\$ 10,699,178

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2023**

	General Fund	Debt Service Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and Investments	\$ 5,287,043	\$ 234,158	\$ 288,000	\$ 5,809,201
Current Property Taxes Receivable	411,004	705,527	26,929	1,143,460
Delinquent Property Taxes Receivable	7,956	7,797	548	16,301
Due From Department of Education	805,057	59,682	10,818	875,557
Due From Federal Govt. - DOE	22,691	-	-	22,691
Due From Other Governmental Units	38,501	7,717	3,374	49,592
Accounts Receivable	4,694	-	1,275	5,969
Inventory	-	-	3,814	3,814
<b>TOTAL ASSETS</b>	<b>\$ 6,576,946</b>	<b>\$ 1,014,881</b>	<b>\$ 334,758</b>	<b>\$ 7,926,585</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 126,515	\$ -	\$ 5,014	\$ 131,529
Salaries Payable	310,454	-	4,038	314,492
Payroll Deductions	315,663	-	-	315,663
<b>TOTAL LIABILITIES</b>	<b>752,632</b>	<b>-</b>	<b>9,052</b>	<b>761,684</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue - Delinquent Taxes	7,956	7,797	548	16,301
Property Taxes Levied - Subs. Years	767,692	949,534	62,258	1,779,484
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>775,648</b>	<b>957,331</b>	<b>62,806</b>	<b>1,795,785</b>
<b>FUND BALANCES</b>				
Fund Balance:				
Nonspendable: Inventory	-	-	3,814	3,814
Restricted for Long-Term Facility Maintenance	758,900	-	-	758,900
Restricted for Operating Capital	351,978	-	-	351,978
Restricted for Medical Assistance	67,964	-	-	67,964
Restricted for Safe Schools	42,913	-	-	42,913
Restricted for Student Activities	117,145	-	-	117,145
Restricted for Food Service	-	-	59,375	59,375
Restricted for School Readiness	-	-	25,686	25,686
Restricted for Community Education	-	-	13,546	13,546
Restricted for Community Service	-	-	14,285	14,285
Restricted for ECFE	-	-	146,194	146,194
Restricted for Debt Service	-	57,550	-	57,550
Committed for OPEB	140,000	-	-	140,000
Assigned for Corporate Sponsorships	534	-	-	534
Assigned for Flex Benefits	4,638	-	-	4,638
Assigned for Thronson Memorial	1,976	-	-	1,976
Assigned for Multipurpose Addition	250,000	-	-	250,000
Unassigned	3,312,618	-	-	3,312,618
<b>TOTAL FUND BALANCES</b>	<b>5,048,666</b>	<b>57,550</b>	<b>262,900</b>	<b>5,369,116</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 6,576,946</b>	<b>\$ 1,014,881</b>	<b>\$ 334,758</b>	<b>\$ 7,926,585</b>

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF NET POSITION  
JUNE 30, 2023

Total fund balances - governmental funds	\$ 5,369,116
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.	
Cost of capital assets	38,274,200
Less accumulated depreciation	(13,220,152)
Lease assets used in governmental activities are not financial resources and, therefore are not reported as assets in governmental funds.	
Cost of lease assets	108,112
Less accumulated amortization	(70,126)
Deferred outflows of resources relating to the cost sharing defined benefit plans and other post-employment benefits in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
	3,398,105
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.	
Lease Liabilities	(39,728)
Bonds	(12,855,000)
Unamortized premiums	(398,856)
Total other postemployment benefit liability	(1,016,577)
Net pension liability	(6,699,993)
Deferred inflows of resources relating to the cost sharing defined benefit plans and other post-employment benefits in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
	(2,013,447)
Interest payable is not due and payable in the current period and, therefore, is not reported as a liability in the debt service fund.	
	(141,777)
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the governmental funds.	
	16,301
An allowance has been set up for taxes receivable in the government-wide financial statements.	
	(11,000)
Net position - governmental activities	\$ 10,699,178

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Debt Service Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Local Property Tax Levies	\$ 1,146,301	\$ 527,024	\$ 74,201	\$ 1,747,526
Other Local & County Revenues	756,456	-	78,960	835,416
Revenue From State Sources	8,250,409	596,828	60,112	8,907,349
Revenue From Federal Sources	847,902	-	371,100	1,219,002
Sale/Other Conversion of Asset	1,238	-	215,580	216,818
			-	
<b>TOTAL REVENUES</b>	<u>11,002,306</u>	<u>1,123,852</u>	<u>799,953</u>	<u>12,926,111</u>
<b>EXPENDITURES</b>				
Current				
Administration	688,513	-	-	688,513
District Support Services	465,756	-	-	465,756
Elementary & Secondary				
Regular Instruction	4,185,818	-	-	4,185,818
Vocational Education Instruction	345,667	-	-	345,667
Special Education Instruction	1,900,044	-	-	1,900,044
Community Education and Services	-	-	161,547	161,547
Instructional Support Services	263,614	-	-	263,614
Pupil Support Services	614,485	-	621,006	1,235,491
Sites and Buildings	1,042,940	-	-	1,042,940
Fixed Costs	84,351	-	-	84,351
Debt Service				
Principal	54,994	685,000	-	739,994
Interest and fees	14,228	365,676	-	379,904
Capital Outlay	614,838	-	38,341	653,179
<b>TOTAL EXPENDITURES</b>	<u>10,275,248</u>	<u>1,050,676</u>	<u>820,894</u>	<u>12,146,818</u>
Revenues Over (Under) Expenditures	727,058	73,176	(20,941)	779,293
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Asset	100	-	-	100
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>100</u>	<u>-</u>	<u>-</u>	<u>100</u>
Net Change in Fund Balances	727,158	73,176	(20,941)	779,393
Fund Balances - Beginning	4,321,508	(15,626)	283,841	4,589,723
Fund Balances - Ending	<u>\$ 5,048,666</u>	<u>\$ 57,550</u>	<u>\$ 262,900</u>	<u>\$ 5,369,116</u>

See Notes to the Basic Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 2910  
ADA, MINNESOTA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

Total net change in fund balances - governmental funds \$ 779,393

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

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

Capital outlay	586,469
Depreciation expense	(1,082,570)

Lease payments are reported in the governmental funds as expenditures. However, in the statement of activities, those assets are set up as lease assets and amortized over the life of the lease along with interest expenses. In the current period, this resulted in the following difference:

Amortization expense - leases	(35,063)
Interest expense	(2,791)
Fund financial expenses - leases	37,606

Change in net pension liability	(3,449,634)
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Payment of debt principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the statement of net position.	705,179
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Revenue in the statement of activities that does not provide current financial resources is not reported as revenues in the governmental funds.	(854)
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Changes in deferred outflows and inflows of resources related to net pension liability and other postemployment benefit liability	5,315,938
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Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. Also, governmental funds report the effect of premiums and discounts when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	36,321
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In the statement of activities, certain expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for this item are measured by the amount of financial resources used (essentially, the amounts paid.)

Other postemployment benefit liability	167,964
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Change in net position - governmental activities	\$ 3,057,958
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**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The financial statements of Independent School District No. 2910 have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. Reporting Entity**

The District's policy is to include in the financial statements all funds, departments, agencies, boards, commissions, and other component units for which the District is considered to be financially accountable.

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

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

**C. Basic Financial Statement Presentation**

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

The statement of activities demonstrates the degrees to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2023

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

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

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

Revenue Recognition – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and accounting principles generally accepted in the United States of America. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Other revenue is considered available if collected within one year.

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

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

**Description of Funds**

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

**Major Governmental Funds**

General Fund – Accounts for all financial resources and transactions except those required to be accounted for in other funds.

Debt Service Fund – Accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
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NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2023

**Nonmajor Governmental Funds**

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

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

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

**E. Specific Account Information**

Cash and Investments – Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

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

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

- Level 1: Quoted market prices in active markets for identical assets or liabilities.
- Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.
- Level 3: Unobservable market inputs that are not corroborated by market data.

Taxes Receivable – Taxes receivable represents taxes levied in 2022 which are not payable until 2023, net of the amount received prior to June 30.

Property Taxes – Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county generally remits taxes to the District at periodic intervals as the taxes are collected.

A portion of property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the financial statements.

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
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NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2023

are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift."

Taxes which remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is deferred in the fund based financial statements because it is not known to be available to finance the operations of the District in the current year. The allowance for uncollectible taxes is \$11,000.

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

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

Capital assets are recorded in the district-wide financial statements, but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 20 years for equipment.

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

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

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

Leases with an initial lease term of more than 12 months, or that contain an option to purchase that the District is reasonably certain to exercise, are recognized based on the present value of lease payments over the lease term discounted using the interest rate implicit in the lease. In cases where the implicit rate is not readily determinable, the District uses its incremental borrowing rate based on the information available at the lease commencement date. The District has made an accounting policy election to use a risk free rate based on US Treasury T-bill rate as of the lease commencement. The District accounts for lease agreements with lease and nonlease components together as a single lease component for all underlying classes of assets.

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
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The District continues to record rent expense for short term leases on a straight-line basis over the lease term. Short term leases have a term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the District is reasonably certain to exercise.

The depreciable life of assets and leasehold improvements are limited by the expected lease term unless there is a transfer of title or purchase option reasonably certain of exercise.

The District's lease agreements do not include any material residual value guarantees or restrictive covenants.

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

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

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

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

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resource (expense/expenditure) until then. The District has two items reported on the statement of net position as deferred outflows of resources. The first is *Cost Sharing Defined Benefit Pension Plan* which represents actuarial differences within PERA and TRA pension plans as well as amounts

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JUNE 30, 2023

paid to the plans after the measurement date. The second is *Deferred Outflows* related to OPEB, which represents the amounts paid to the plan after the measurement date.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has four types of items, one of which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue – delinquent taxes*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source, property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The item, *property taxes levied – subs. years*, is reported as a deferred inflow of resources for both the Balance Sheet – Governmental Funds and the Statement of Net Position as this amount represents property tax revenue levied for a subsequent period. The third and fourth items, *Cost Sharing Defined Benefit Pension Plan* and *Other Post Employment Benefits*, represents actuarial differences within PERA and TRA pension plans and OPEB plan, respectively. See Notes 4 and 5 for more details.

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

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

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

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

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

Committed – Consists of amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts

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JUNE 30, 2023

cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

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

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

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

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

The District’s goal shall be to maintain an unrestricted general fund balance, defined as the total of the committed, assigned and unassigned fund balance categories, of not less than 10% and not more than 25% with the optimal fund balance of 15% of the general fund’s current annual operating expenditure budget.

**F. Use of Estimates**

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

**NOTE 2 DEPOSITS AND INVESTMENTS**

The District maintains a cash account at its depository bank. Investments are carried at fair value.

The District’s interest income for the year ended June 30, 2023, was \$147,695.

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

Cash	\$ 1,051,822
Investments	<u>4,757,377</u>
	<u>\$ 5,809,199</u>

As of June 30, 2023, the District had the following investments:

Investment	Fair Value (Level 1)
Minnesota School District Liquid Asset Fund	\$ 4,714,303
MN Trust	43,074
	\$ 4,757,377

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

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

**Interest Rate Risk**

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

**Credit Risk**

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

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

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The Minnesota School District Liquid Asset Fund is rated AAA by Standard & Poor's, while the MnTrust is rated Aaa by Moody's Investor Services.

**Concentration of Credit Risk**

The District places no limit on the amount the District may invest in any one issuer.

**Custodial Credit Risk - Deposits**

The District does not have a policy for custodial credit risk. In accordance with Minnesota Statutes, the District maintains deposits at those depository banks authorized by the District's board, all of which are members of the Federal Reserve System. Minnesota Statutes require that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds. As of June 30, 2023, the District was not exposed to custodial credit risk.

**Custodial Credit Risk - Investments**

The investment in the Minnesota School District Liquid Asset Fund and the MnTrust are not subject to the credit risk classifications as noted in paragraph 9 of GASB Statement 40.

**NOTE 3 CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated:				
Land	\$ 105,000	\$ -	\$ -	\$ 105,000
Construction in Process	<u>130,638</u>	<u>91,230</u>	<u>70,000</u>	<u>151,868</u>
Total Capital Assets, Not Being Depreciated:	<u>235,638</u>	<u>91,230</u>	<u>70,000</u>	<u>256,868</u>
Capital Assets, Being Depreciated:				
Land Improvements	682,537	-	-	682,537
Buildings	35,069,422	15,102	-	35,084,524
Equipment	<u>1,700,135</u>	<u>550,137</u>	<u>-</u>	<u>2,250,272</u>
Total Capital Assets, Being Depreciated	<u>37,452,094</u>	<u>565,239</u>	<u>-</u>	<u>38,017,333</u>
Less Accumulated Depreciation For:				
Land Improvements	433,992	18,133	-	452,125
Buildings	10,965,882	880,520	-	11,846,402
Equipment	<u>737,710</u>	<u>183,917</u>	<u>-</u>	<u>921,627</u>
Total Accumulated Depreciation	<u>12,137,584</u>	<u>1,082,570</u>	<u>-</u>	<u>13,220,154</u>
Total Capital Assets, Being Depreciated, Net	<u>25,314,510</u>	<u>(517,331)</u>	<u>-</u>	<u>24,797,179</u>
Governmental Activities Capital Assets, Net	<u>\$ 25,550,148</u>	<u>\$ (426,101)</u>	<u>\$ 70,000</u>	<u>\$ 25,054,047</u>

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
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JUNE 30, 2023

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

Elementary & Secondary Regular Instruction	\$	6,901
Vocational Education Instruction		4,363
Pupil Support Services		142,458
Sites and Buildings		603,414
		757,136
Unallocated		325,434
Total Depreciation Expense	<b>\$</b>	<b>1,082,570</b>

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

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

Disclosures relating to these plans follow:

**Public Employees Retirement Association**

**A. Plan Description**

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

1. *General Employees Retirement Plan*

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

**B. Benefits Provided**

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provision in effect at the time they last terminated their public service.

1. *General Employees Plan 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% of average salary for each of the first ten years of service and 1.7% of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
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1.7% of average salary for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

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

**C. Contributions**

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

1. General Employees Plan Contributions

Coordinated Plan members were required to contribute 6.50 percent of the annual covered salary in fiscal year 2023; The District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2023, were \$126,496. The District's contributions were equal to the required contributions for each year as set by state statute.

**D. General Employees Fund Pension Costs**

At June 30, 2023, the District reported a liability of \$1,655,287 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's Contribution of \$16 million to the fund in 2022. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$48,499. The net pension liability was measured as of June 30, 2022 and the total net 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 dates from July 1, 2021, through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0209% at the end of the measurement period and 0.0177% for the beginning of the period.

District's proportionate share of net pension liability	\$ 1,655,287
State of Minnesota's proportionate share of the net pension liability associated with the District	48,499
Total	\$ 1,703,786

For the year ended June 30, 2023, the District recognized pension expense of \$290,518 for its proportionate share of General Employees Plan's pension expense. In addition, the District

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recognized an additional \$6,081 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At June 30, 2023, the District reported its proportionate share of General Employees Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 13,826	\$ 15,375
Net collective difference between projected and actual investment earnings	131,696	-
Changes in actuarial assumptions	318,995	7,409
Changes in proportion	168,485	34,029
Contributions paid to PERA subsequent to the measurement date	126,496	-
Total	\$ 759,498	\$ 56,813

The \$126,496 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Pension Expense Amount
2024	\$ 208,779
2025	193,706
2026	24,012
2027	149,692

**E. Long-Term Expected Return on Investments**

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

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

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**F. Actuarial Assumptions**

The total pension liability in the June 30, 2022, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5 percent was deemed to be within that range of reasonableness for financial reporting purposes.

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

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

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

Actuarial assumptions are reviewed every four years. The most recent four-year experience study was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2022:

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions:

- There were no changes in plan provisions since previous valuation.

**G. Discount Rate**

The discount rate used to measure the total pension liability for 2022 was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on this assumption, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**H. Pension Liability Sensitivity**

The following presents the District's proportionate share of the net pension liability for 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:

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Sensitivity Analysis - NPL at Different Discount Rates		
1% Decrease (5.5%)	Current (6.5%)	1% Increase (7.5%)
\$ 2,614,612	\$ 1,655,287	\$ 868,492

**I. Pension Plan Fiduciary Net Position**

Detailed information about each defined benefit pension plan’s fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org); or by writing to PERA at 60 Empire Drive #200, St. Paul, Minnesota, 55103-2088; or by calling (651) 296-7460 or 1-800-652-9026.

**Teachers Retirement Association**

**A. Plan Description**

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

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

**B. Benefits Provided**

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statute and vest after three years of service credit. The defined retirement benefits are based on a member’s highest average salary for any 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 I Benefits:*

Tier I	Step Rate Formula	Percentage
Basic	First ten years of service	2.2% per year
	All years after	2.7% per year
Coordinated	1st ten years if service years are up to July 1, 2006	1.2% per year
	1st 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

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With these provisions:

- a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- b) 3 percent per year early retirement reduction factor for all years under normal retirement age.
- c) Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

Or

*Tier II Benefits:*

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

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. Contribution Rate**

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ended June 30, 2021, 2022, and 2023 were:

	June 30, 2021		June 30, 2022		June 30, 2023	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic	11.00%	12.13%	11.00%	12.34%	11.00%	12.55%
Coordinated	7.50%	8.13%	7.50%	8.34%	7.50%	8.55%

The following is a reconciliation of employer contributions in TRA’s ACFR “Statement of Changes in Fiduciary Net Position” to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations:

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Employer contributions reported in TRA's ACFR Statement of Changes in Fiduciary Net Position	<i>in thousands</i> \$ 482,679
Employer contributions not related to future contribution efforts	(2,178)
TRA's contributions not included in allocation	<u>(572)</u>
Total employer contributions	479,929
Total non-employer contributions	<u>35,590</u>
Total contributions reported in Schedule of Employer and Non-Employer Allocations	<u>\$ 515,519</u>

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

**D. Actuarial Assumptions**

The total pension liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

<b>Key Methods and Assumptions Used in Valuation of Total Pension Liability</b>	
<b>Actuarial Information</b>	
Valuation Date	July 1, 2022
Measurement Date	June 30, 2022
Experience Study	June 28, 2019 (demographic assumptions) November 6, 2017 (economic assumptions)
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.00%
Price Inflation	2.50%
Wage Growth Rate	2.85% before July 1, 2028 and 3.25% after June 30, 2028
Projected Salary Increase	2.85% to 8.85% before July 1, 2028 and 3.25% to 9.25% after June 30, 2028
Cost of Living Adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually
<b>Mortality Assumption</b>	
Pre-retirement	RP- 2014 White collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 scale.
Post-retirement	RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
Post-disability	RP-2014 disabled retiree mortality table, without adjustment.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	35.5%	5.10%
International Equity	16.5%	5.30%
Private Markets	25.0%	5.90%
Fixed Income	25.0%	0.75%

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

**E. Changes in Actuarial Assumptions Since the 2021 Valuation**

- For GASB Valuation:

- There were no changes in actuarial assumptions since the previous valuation.

**F. Discount Rate**

The discount rate used to measure the total pension liability was 7.00 percent. The discount rate used to measure the TPL at the Prior Measurement Date was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2022 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

**G. Net Pension Liability**

On June 30, 2023, the District reported a liability of \$5,044,706 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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 0.0630% at the end of the measurement period and 0.0570% for the beginning of the year.

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

District's proportionate share of net pension liability	\$ 5,044,706
State's proportionate share of the net pension liability associated with the District	\$ 48,699

For the year ended June 30, 2023, the District recognized pension expense of \$271,541. It also recognized \$6,081 as an increase to pension expense for the support provided by direct aid.

On June 30, 2023, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 76,901	\$ 42,875
Net difference between projected and actual earnings on plan inv.	332,308	-
Changes in actuarial assumptions	731,500	1,235,321
Changes in proportion	976,331	538,842
Contributions paid to TRA subsequent to the measurement date	340,107	-
Total	<u>\$ 2,457,147</u>	<u>\$ 1,817,038</u>

\$340,107 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to TRA pensions will be recognized in pension expense as follows:

Year Ending June 30	Pension Expense Amount
2024	\$ (1,025,151)
2025	216,481
2026	222,262
2027	778,890
2028	107,520

**H. Pension Liability Sensitivity**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent as well as the liability measured using one percent lower and one percent higher.

Sensitivity Analysis - NPL at Different Discount Rates		
1% Decrease (6.00%)	Current (7.00%)	1% Increase (8.00%)
\$ 7,952,705	\$ 5,044,706	\$ 2,661,054

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

**J. Pension Plan Fiduciary Net Position**

Detailed information about the plan’s fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at [www.MinnesotaTRA.org](http://www.MinnesotaTRA.org), by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling (651) 296-2409 or (800) 657-3669.

**NOTE 5 OTHER POSTEMPLOYMENT BENEFITS**

**Plan Description**

The District’s Plan is a single-employer defined benefit healthcare plan to eligible retirees and their spouses. The authority and requirement to provide these benefits is established in Minnesota Statutes Section 471.61, Subd. 2b. The benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through the District’s collective bargaining agreements with employee groups. In as much as the Plan has no assets, reporting another employee benefit trust fund in the accompanying financial statements is not required nor was a separate or stand-alone report issued.

Benefit Provided – The District allows eligible individuals who have separated from employment to remain on the healthcare plan with no subsidized benefit from the District. An eligible individual is an active employee who has access to the healthcare plan and all retirees who have elected to continue coverage on the District’s medical plan after retiring. The District provides \$4,000 per year toward medical premiums for 8 years, if the teacher was hired before September 1, 2013. The District also provides non-certified employees \$4,000 per year toward medical premiums for 6 years. The District requires a three-year service requirement for all non-TRA employees who began employment on or before July 1, 2010, after July 1, 2010 the service requirement is five years. All teachers and principals have a service requirement of three years.

Employees Covered by Benefit Terms – At July 1, 2021, the valuation date of the total OPEB liability, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	26
Active employees	112
	138
	138

**Total OPEB Liability**

At June 30, 2023, the District reported a liability of \$1,016,577 for the defined benefit healthcare plan. The total OPEB liability was measured as of July 1, 2022, and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation as of July 1, 2021.

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*Actuarial Methods and Assumptions*

The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	Rates vary by service and contract group
Discount rate	3.80%
Healthcare cost trend	6.25% decreasing to 5.00% over 6 years, then 4.00%

The discount rate was based on the 20-year AA rated municipal bond yield.

The valuation uses mortality rates based the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Amortization of deferred resource flows are based on the average of expected remaining service on a closed basis for differences between expected and actual experience and assumption changes.

In the July 1, 2021 actuarial valuation, the entry age, level percentage of pay actuarial cost method was used.

Retirees and their spouses contribute to the healthcare plan according to their benefit received at retirement. Since the premium is a blended rate determined on the entire active and retiree population, the retirees are receiving an implicit rate subsidy for which the District has historically funded on a pay-as-you-go basis. All of the active employees who have access to healthcare and all retirees who have elected to continue coverage on the employer's medical plan after retirement have been included in this valuation.

**Changes in the Total OPEB Liability**

	<u>Total OPEB Liability</u>
Balance at June 30, 2022	\$ 1,184,541
Changes for the year:	
Service cost	41,667
Interest	24,149
Differences between expected and actual experience	-
Changes in assumptions or other inputs	(80,482)
Benefit payments	(153,298)
Net changes	<u>(167,964)</u>
Balance at June 30, 2023	<u>\$ 1,016,577</u>

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*Sensitivity of the total OPEB Liability*

The following presents the total OPEB liability as of June 30, 2023, calculated using the discount rate of 3.8%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.8 percent) or 1-percentage-point higher (4.8 percent) than the current rate:

1% Decrease (2.8%)	Discount Rate (3.8%)	1% Increase (4.8%)
\$ 1,070,841	\$ 1,016,577	\$ 964,851

The following presents the total OPEB liability as of June 30, 2023, calculated using the healthcare cost trend rate of 6.25% grading to 5.0% over six years, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25 percent) or 1-percentage-point higher (7.25 percent) than the current rate:

1% Decrease (5.25% decreasing to 4.0%)	Current Discount Rate (6.25% decreasing to 5.0%)	1% Increase (7.25% decreasing to 6.0%)
\$ 967,432	\$ 1,016,577	\$ 1,075,052

**OPEB Liabilities, OPEB Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2023, the District recognized OPEB expense of \$5,639.

On June 30, 2023, the District had deferred resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 67,954
Changes in actuarial assumptions	35,115	71,642
Contributions paid to OPEB subsequent to the measurement date	146,345	-
Total	\$ 181,460	\$ 139,596

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The \$146,345 reported as deferred outflows of resources related to OPEB resulting from District OPEB expense subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ending June 30:</u>	<u>OPEB Expense Amount</u>
2024	\$ (28,360)
2025	(29,316)
2026	(14,062)
2027	(19,331)
2028	(13,412)

**NOTE 6 LONG-TERM LIABILITIES**

Changes in the District's long-term liabilities for the year ended June 30, 2023 are as follows:

	Beginning Balance	Additions	Retired	Ending Balance	Due Within One Year
G.O. Tax Abatement Bond	\$ 90,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000
G.O. School Building Bond, 2015A	415,000	-	205,000	210,000	210,000
G.O. School Building Bond, 2020A	8,265,000	-	335,000	7,930,000	355,000
G.O. School Building Bond, 2020B	4,770,000	-	100,000	4,670,000	100,000
Unamortized Premium	424,507	-	25,654	398,853	-
Total G.O. Bonds, Net	13,964,507	-	710,654	13,253,853	710,000
Energy Service Payable	20,179	-	20,179	-	-
Other Postemployment Benefits	1,184,541	-	167,964	1,016,577	-
Net Pension Liability	2,132,321	4,567,672	-	6,699,993	-
	\$ 17,301,548	\$ 4,567,672	\$ 898,797	\$ 20,970,423	\$ 710,000

The District's interest expense for the year ended June 30, 2023, was \$365,126. Energy service payable, other postemployment benefit obligation, and net pension liability are generally liquidated by the general fund.

**A. General Obligation Bonds**

Date of Issue	Net Interest Rate	Maturity Dates	Original Amount	Current Year Retired	Balance 6/30/2023	Amounts Due in 2023-2024	
						Principal	Interest
2015	2-2.5%	2021/24	370,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 1,125
2015	2-3.5%	2021/35	4,700,000	205,000	210,000	210,000	102,700
2020	2-5%	2021/40	8,950,000	335,000	7,930,000	355,000	211,379
2020	0.5-2%	2021/35	4,770,000	100,000	4,670,000	100,000	24,312
				\$ 685,000	\$ 12,855,000	\$ 710,000	\$ 339,516

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Annual debt service requirements until maturity are as follows:

Year Ending June 30	Principal	Interest
2024	\$ 710,000	\$ 339,516
2025	780,000	261,844
2026	810,000	239,419
2027	830,000	215,239
2028	845,000	198,019
2029-2033	4,490,000	722,755
2034-2038	3,370,000	299,467
2039-2042	1,020,000	35,049
<b>Total</b>	<b><u>\$ 12,855,000</u></b>	<b><u>\$ 2,311,308</u></b>

**NOTE 7 LEASES**

The District leases copy machines at its school location in Ada, Minnesota. The term of the lease is for a period of 60 months, commencing in August 2019 and terminating in July 2024, with a monthly payment of \$3,146.

Following is the total lease expense for the year ended June 30, 2023:

	Year Ended 6/30/2023
<b>Lease expense</b>	<u>        </u>
Amortization expense by class of underlying asset	
Copy Machine	\$ 35,063
Total amortization expense	<u>35,063</u>
Interest on lease liabilities	2,791
Variable lease expense	-
<b>Total</b>	<b><u>\$ 37,854</u></b>

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Following is a schedule of activity of leased assets and lease liabilities for the year ended June 30, 2023:

	7/1/2022	Additions	Subtractions	6/30/2023	Amounts Due Within One Year
<b>Lease Assets</b>					
Copy Machine	\$108,112	\$ -	\$ -	\$ 108,112	
	108,112	-	-	108,112	
<b>Less: Accumulated Amortization</b>					
Copy Machine	(35,063)	(35,063)	-	(70,126)	
	(35,063)	(35,063)	-	(70,126)	
<b>Total Lease Assets, net</b>	<u>\$ 73,049</u>	<u>\$ (35,036)</u>	<u>\$ -</u>	<u>\$ 37,986</u>	
<b>Lease Liabilities</b>	<u>\$ 74,543</u>	<u>\$ -</u>	<u>\$ (34,815)</u>	<u>\$ 39,728</u>	<u>\$ 36,596</u>

Following is a schedule by years of future minimum payments required under the lease:

<u>Maturity Analysis</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
2024	\$36,596	\$ 1,155	\$ 37,751
2025	3,133	13	3,146
Total Future Payments	<u>\$39,729</u>	<u>\$ 1,168</u>	<u>\$ 40,897</u>

**NOTE 8 CONTINGENCIES AND COMMITMENTS**

The District receives significant financial assistance from numerous federal, state and local governmental agencies in the form of grants and aids. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the District at June 30, 2023.

As of June 30, 2023, the District had construction commitments remaining in the amount of \$243,544 for planned audio system, scoreboard and clock/paging system.

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2023

**NOTE 9 RISK MANAGEMENT**

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

The District has joined together with other school districts in Minnesota in the Northwest Service Cooperative's Minimum Premium Funding Plan (Plan). The Plan is a public entity risk pool established as a health insurance purchasing pool for its members. The agreement for the formation of the Plan provides that the Plan will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$300,000. The pool and its members purchase reinsurance, currently with a \$300,000 specific stop loss attachment point and 110% aggregate stop loss attachment point. If the assets of the Plan were to be exhausted, members would not be responsible for the Plan's liabilities. The Northwest Service Cooperative retains the risk of the Plan's liabilities.

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

**NOTE 10 NEW PRONOUNCEMENTS**

GASB Statement No. 99, Omnibus 2022, provides guidance on the following accounting matters:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, Account 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 SBIAT, 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 statement.

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2023

- Terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deterred Inflows of Resources, and Net Position.
- Terminology used in Statement 53 to refer to resource flows statements.

The requirement of this statement are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging government, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023. And all reporting periods thereafter.

GASB Statement No. 100, Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62, provides guidance on accounting and financial reporting requirements for accounting changes and error corrections. Statement requires that (1) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity by reported by adjusting beginning balances of the current period, and (c) changes in account estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 101, Compensated Absences, provides guidance on the recognition and measurement guidance for 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. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2023

for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. The requirement of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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

**NOTE 11 SUBSEQUENT EVENTS**

No significant events occurred subsequent to the District's year end. Subsequent events have been evaluated through November 7, 2023, which is the date these financial statements were available to be issued.

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Over (Under)
	Original	Final		Final Budget
<b>REVENUES</b>				
Local Property Tax Levies	\$ 1,129,417	\$ 1,108,486	\$ 1,146,301	\$ 37,815
Other Local & County Revenues	203,700	393,700	756,456	362,756
Revenue From State Sources	7,815,480	8,017,179	8,250,409	233,230
Revenue From Federal Sources	748,500	762,500	847,902	85,402
Sale/Other Conversion of Asset	2,650	2,650	1,238	(1,412)
<b>TOTAL REVENUES</b>	<u>9,899,747</u>	<u>10,284,515</u>	<u>11,002,306</u>	<u>717,791</u>
<b>EXPENDITURES</b>				
Current				
Administration	729,732	729,732	688,513	(41,219)
District Support Services	341,012	356,012	465,756	109,744
Elementary & Secondary				
Regular Instruction	3,739,127	3,873,374	4,185,818	312,444
Vocational Education Instruction	321,626	321,626	345,667	24,041
Special Education Instruction	1,898,500	1,921,819	1,900,044	(21,775)
Instructional Support Services	211,697	230,697	263,614	32,917
Pupil Support Services	587,677	602,677	614,485	11,808
Sites and Buildings	1,258,415	995,025	1,042,940	47,915
Fixed Costs	70,000	90,000	84,351	(5,649)
Debt Service				
Principal	20,200	20,200	54,994	34,794
Interest	38,250	38,250	14,228	(24,022)
Capital Outlay	296,500	628,500	614,838	(13,662)
<b>TOTAL EXPENDITURES</b>	<u>9,512,736</u>	<u>9,807,912</u>	<u>10,275,248</u>	<u>467,336</u>
Revenues Over Expenditures	387,011	476,603	727,058	250,455
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Asset	1,000	1,000	100	(900)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,000</u>	<u>1,000</u>	<u>100</u>	<u>(900)</u>
Net Change in Fund Balances	388,011	477,603	727,158	249,555
Fund Balances - Beginning	<u>4,321,508</u>	<u>4,321,508</u>	<u>4,321,508</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 4,709,519</u></u>	<u><u>\$ 4,799,111</u></u>	<u><u>\$ 5,048,666</u></u>	<u><u>\$ 249,555</u></u>

See Notes to the Required Supplementary Information

**INDEPENDENT SCHOOL DISTRICT NO. 2910  
ADA, MINNESOTA**

**SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS  
LAST 10 YEARS**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>						
Service cost	\$ 41,667	\$ 52,887	\$ 63,271	\$ 54,993	\$ 63,150	\$ 61,311
Interest	24,149	30,334	39,584	51,805	52,855	53,059
Differences between expected and actual experience	-	(63,014)	-	(206,534)	-	-
Changes of assumptions or other inputs	(80,482)	27,497	35,498	(12,307)	-	-
Benefit payments	<u>(153,298)</u>	<u>(147,517)</u>	<u>(134,188)</u>	<u>(151,653)</u>	<u>(126,003)</u>	<u>(118,470)</u>
Net change in total OPEB Liability	(167,964)	(99,813)	4,165	(263,696)	(9,998)	(4,100)
Total OPEB Liability - beginning	<u>1,184,541</u>	<u>1,284,354</u>	<u>1,280,189</u>	<u>1,543,885</u>	<u>1,553,883</u>	<u>1,557,983</u>
Total OPEB Liability - ending	<u>\$ 1,016,577</u>	<u>\$ 1,184,541</u>	<u>\$ 1,284,354</u>	<u>\$ 1,280,189</u>	<u>\$ 1,543,885</u>	<u>\$ 1,553,883</u>
Covered employee payroll	\$ 5,040,003	\$ 4,893,207	\$ 5,433,402	\$ 5,275,148	\$ 5,418,992	\$ 5,261,157
Total OPEB Liability as a percentage of covered-employee payroll	20%	24%	24%	24%	28%	30%

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

See Notes to the Required Supplementary Information

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
**SCHEDULE OF DISTRICT CONTRIBUTIONS**  
**LAST 10 YEARS**

Fiscal Year Ended June 30	Statutorily Required Contribution	Contributions in Relation to the			Contributions as a Percentage of Covered Payroll
		Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	
<b>PERA</b>					
2015	\$ 63,734	\$ 63,734	\$ -	\$ 862,255	7.39 %
2016	63,746	63,746	-	849,950	7.50
2017	66,758	66,758	-	890,106	7.50
2018	72,187	72,187	-	962,494	7.50
2019	86,193	86,193	-	1,149,234	7.50
2020	98,250	98,250	-	1,310,001	7.50
2021	95,948	95,948	-	1,275,165	7.52
2022	117,304	117,304	-	1,564,669	7.50
2023	126,496	126,496	-	1,685,527	7.50
<b>TRA</b>					
2015	\$ 199,399	\$ 199,399	\$ -	\$ 2,658,658	7.50 %
2016	187,182	187,182	-	2,495,762	7.50
2017	188,286	188,286	-	2,510,478	7.50
2018	196,226	196,226	-	2,605,877	7.53
2019	233,017	233,017	-	3,011,024	7.74
2020	256,975	256,975	-	3,232,910	7.95
2021	279,814	279,814	-	3,429,775	8.16
2022	329,697	329,697	-	3,946,003	8.36
2023	340,107	340,107	-	3,965,663	8.58

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

The District implemented GASB Statement No. 68 for its fiscal year ended June 30, 2015. Information for the prior years is not available.

See Notes to the Required Supplementary Information

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
**SCHEDULE OF DISTRICT SHARE OF NET PENSION LIABILITY**  
**LAST 10 YEARS**

Fiscal Year Ended June 30	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District (if Applicable)	Total	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b>PERA</b>							
2014	0.0159 %	\$ 746,902	\$ -	\$ 746,902	\$ 835,780	89.37 %	78.70 %
2015	0.0147	761,830	-	761,830	862,255	88.35	78.19
2016	0.0137	1,112,372	14,550	1,126,922	849,950	130.87	68.90
2017	0.0138	880,983	11,088	892,071	890,106	98.98	75.90
2018	0.0143	793,305	26,076	819,381	962,494	82.42	79.53
2019	0.0162	895,662	27,832	923,494	1,149,234	77.94	80.23
2020	0.0184	1,103,164	34,076	1,137,240	1,310,001	84.21	79.06
2021	0.0177	755,869	23,158	779,027	1,275,165	59.28	87.00
2022	0.0209	1,655,287	48,499	1,703,786	1,564,669	105.79	76.67
<b>TRA</b>							
2014	0.0569 %	\$ 2,621,911	\$ 184,439	\$ 2,806,350	\$ 2,595,255	101.03 %	81.50 %
2015	0.0520	3,216,714	394,707	3,611,421	2,658,658	120.99	76.80
2016	0.0482	11,496,850	1,153,156	12,650,006	2,495,762	460.65	44.88
2017	0.0464	9,262,282	895,613	10,157,895	2,510,478	368.94	51.57
2018	0.0469	2,943,800	276,728	3,220,528	2,605,877	112.97	78.07
2019	0.0524	3,339,987	295,386	3,635,373	3,011,024	110.93	78.07
2020	0.0551	4,070,862	341,050	4,411,912	3,232,910	125.92	75.48
2021	0.0570	2,494,490	210,357	2,704,847	3,408,450	73.19	86.63
2022	0.0630	5,044,706	48,699	5,093,405	3,946,003	127.84	76.17

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

The District implemented GASB Statement No. 68 for its fiscal year ended June 30, 2015. Information for the prior years is not available.

See Notes to the Required Supplementary Information

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2023

**NOTE 1      BUDGETARY DATA**

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

The budget is adopted through the passage of a resolution. Administration can authorize the transfer of budgeted amounts within any fund. Any revisions that alter the total expenditures of any fund must be approved by the governing board. The legal level of budgetary control is the fund level. The annual appropriated budget is not legally binding on the District unless the District has a deficit fund balance which exceeds 2.5% of expenditures. The District had expenditures in excess of budget by \$467,336.

**NOTE 2      DEFINED BENEFIT PLANS**

**PERA**

2022 Changes

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

**TRA**

2022 Changes

Changes in Actuarial Assumptions:

- There were no changes in actuarial assumptions since the previous valuation.

**NOTE 3      OTHER POSTEMPLOYMENT BENEFITS**

Changes since prior valuation:

- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 3.80%.

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023

	Special Revenue Funds		Total Nonmajor Governmental Funds
	Food Service Fund	Community Service Fund	
<b>ASSETS</b>			
Cash and Investments	\$ 57,383	\$ 230,617	\$ 288,000
Current Property Taxes Receivable	-	26,929	26,929
Delinquent Property Taxes Receivable	-	548	548
Due From Department of Education	7,453	3,365	10,818
Due from Other Governments	-	3,374	3,374
Inventory	3,814	-	3,814
<b>TOTAL ASSETS</b>	<u>\$ 69,415</u>	<u>\$ 265,343</u>	<u>\$ 334,758</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 4,654	\$ 360	\$ 5,014
Salaries Payable	1,572	2,466	4,038
<b>TOTAL LIABILITIES</b>	<u>6,226</u>	<u>2,826</u>	<u>9,052</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue - Delinquent Taxes	-	548	548
Property Taxes Levied - Subs. Years	-	62,258	62,258
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>62,806</u>	<u>62,806</u>
<b>FUND BALANCES</b>			
Fund Balance:			
Nonspendable: Inventory	3,814	-	3,814
Restricted for Food Service	59,375	-	59,375
Restricted for Community Education	-	13,546	13,546
Restricted for School Readiness	-	25,686	25,686
Restricted for Community Service	-	14,285	14,285
Restricted for ECFE	-	146,194	146,194
<b>TOTAL FUND BALANCES</b>	<u>63,189</u>	<u>199,711</u>	<u>262,900</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 69,415</u>	<u>\$ 265,343</u>	<u>\$ 334,758</u>

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds		Total Nonmajor Governmental Funds
	Food Service Fund	Community Service Fund	
<b>REVENUES</b>			
Local Property Tax Levies	\$ -	\$ 74,201	\$ 74,201
Other Local & County Revenues	-	78,960	78,960
Revenue From State Sources	25,040	35,072	60,112
Revenue From Federal Sources	371,100	-	371,100
Sale/Other Conversion of Asset	215,580	-	215,580
<b>TOTAL REVENUES</b>	<b>611,720</b>	<b>188,233</b>	<b>799,953</b>
<b>EXPENDITURES</b>			
Current			
Community Education and Services	-	161,547	161,547
Pupil Support Services	621,006	-	621,006
Capital Outlay	38,341	-	38,341
<b>TOTAL EXPENDITURES</b>	<b>659,347</b>	<b>161,547</b>	<b>820,894</b>
Revenues Over (Under) Expenditures	(47,627)	26,686	(20,941)
Fund Balances - Beginning	110,816	173,025	283,841
Fund Balances - Ending	<u>\$ 63,189</u>	<u>\$ 199,711</u>	<u>\$ 262,900</u>

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
**SCHEDULE OF CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	UFARS Balance Beginning of Year	Revenues	Expenditures	Transfers	UFARS Balance End of Year	Reclassify	Balance End of Year
General Fund							
Restricted for:							
LTFM	\$ 600,143	\$ 323,273	\$ 164,516	\$ -	\$ 758,900	\$ -	\$ 758,900
Operating Capital	241,803	168,455	58,280	-	351,978	-	351,978
Medical Assistance	82,236	-	14,272	-	67,964	-	67,964
Safe Schools	15,569	28,597	1,253	-	42,913	-	42,913
Student Activities	116,625	271,407	270,887	-	117,145	-	117,145
Committed for OPEB	140,000	-	-	-	140,000	-	140,000
Assigned for Flex Benefits	4,372	1,485	1,219	-	4,638	-	4,638
Assigned for Corporate Sponsorships	406	49,175	65,047	16,000	534	-	534
Assigned for Thronson Memorial	1,976	-	-	-	1,976	-	1,976
Assigned for Multipurpose Addition	200,000	-	-	50,000	250,000	-	250,000
Unassigned	2,918,378	10,160,014	9,699,774	(66,000)	3,312,618	-	3,312,618
Food Service Fund							
Nonspendable	5,804	-	-	(1,990)	3,814	-	3,814
Restricted for: Food Service	105,012	611,720	659,347	1,990	59,375	-	59,375
Community Service Fund							
Restricted for:							
Community Education	19,457	81,945	87,856	-	13,546	-	13,546
ECFE	112,666	42,609	9,081	-	146,194	-	146,194
School Readiness	29,092	61,204	64,610	-	25,686	-	25,686
Community Service	11,810	2,475	-	-	14,285	-	14,285
Debt Service Fund							
Restricted for: Debt Service	-	-	-	57,550	57,550	-	57,550
Unassigned	(15,626)	1,123,852	1,050,676	(57,550)	-	-	-
<b>Total</b>	<b>\$ 4,589,723</b>	<b>\$ 12,926,211</b>	<b>\$ 12,146,818</b>	<b>\$ -</b>	<b>\$ 5,369,116</b>	<b>\$ -</b>	<b>\$ 5,369,116</b>

## INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

To the Board of Education  
Independent School District No. 2910  
Ada, Minnesota

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and aggregate remaining fund information of Independent School District No. 2910 as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated November 7, 2023.

### Legal Compliance

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

### Purpose of the Report

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



**BRADY, MARTZ & ASSOCIATES, P.C.**  
**GRAND FORKS, NORTH DAKOTA**

November 7, 2023

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

To the Board of Education  
Independent School District No. 2910  
Ada, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 2910 Ada, Minnesota as of and for the year ended June 30, 2023, 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 7, 2023.

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 that we consider to be significant deficiencies.

## **Report on Compliance and Other Matters**

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

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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



**BRADY, MARTZ & ASSOCIATES, P.C.**  
**GRAND FORKS, NORTH DAKOTA**

November 7, 2023

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

To the Board of Education  
Independent School District No. 2910  
Ada, Minnesota

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited the Independent School District No. 2910's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Independent School District No. 2910's major federal program for the year ended June 30, 2023. Independent School District No. 2910's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Independent School District No. 2910, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

#### ***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; 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Independent School District No. 2910 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 Independent School District No. 2910'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 Independent School District No. 2910's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Independent School District No. 2910'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 generally accepted auditing standards, *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 Independent School District No. 2910's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Independent School District No. 2910'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 Independent School District No. 2910'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 Independent School District No. 2910's internal control over compliance. Accordingly, no such opinion is expressed.

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

## Report on Internal Control over Compliance

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

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

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

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



**BRADY, MARTZ & ASSOCIATES, P.C.**  
**GRAND FORKS, NORTH DAKOTA**

November 7, 2023

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>		
Passed through Minnesota Department of Education:		
<i>Child Nutrition Cluster</i>		
School Breakfast Program	10.553	\$ 53,865
National Lunch Program - Commodities	10.555	44,074
National Lunch Program	10.555	260,279
COVID-19 - Summer Food Service Program for Children	10.559	12,881
Total passed through and Child Nutrition Cluster funds		371,099
Total U.S. Department of Agriculture		371,099
<u>U.S. Department of Treasury</u>		
Passed through Minnesota Department of Education:		
COVID-19 - State and Local Fiscal Recovery Funds	21.027	22,691
Total passed through funds		22,691
Total U.S. Department of Treasury		22,691
<u>U.S. Department of Education</u>		
Direct Programs		
Rural Education	84.358	70,798
Passed through Minnesota Department of Education:		
Title I Grants to Local Educational Agencies	84.010	132,264
Supporting Effective Instruction State Grants	84.367	20,248
Student Support and Academic Enrichment Program	84.424	10,000
COVID-19 - Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	84.425D	27,434
COVID-19 - Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	84.425U	543,470
Total AL 84.425		570,904
Total passed through Minnesota Dept. of Education		733,416
Passed through Pine to Prairie:		
Career and Technical Education - Basic Grants to States	84.048	998
Total passed through Pine to Prairie		998
Total U.S. Department of Education		805,212
<u>U.S. Department of Health and Human Services</u>		
Passed through Minnesota Department of Education:		
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	20,000
Total passed through funds		20,000
Total U.S. Department of Health and Human Services		20,000
Total Expenditures of Federal Awards		\$ 1,219,002

See Notes to the Schedule of Expenditures of Federal Awards

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule of expenditures of federal awards 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 2 INDIRECT COST RATE**

Independent School District No. 2910 has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 3 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Independent School District No. 2910 under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Independent School District No. 2910, it is not intended to and does not present the financial position or changes in net position of Independent School District No. 2910.

**NOTE 4 COMMODITY DISTRIBUTION**

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

**NOTE 5 PASS-THROUGH ENTITIES**

All pass-through entities listed above use the same Assistance Listing numbers as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

**NOTE 6 SUBRECIPIENTS**

During 2023, the District did not pass any federal money to subrecipients.

**INDEPENDENT SCHOOL DISTRICT NO. 2910  
ADA, MINNESOTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
Significant deficiency(ies) identified that are not considered to be material weaknesses?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
Significant deficiency(ies) identified that are not considered to be material weaknesses?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> none reported

Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>
---	-------------------

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
--	---

Identification of major programs:

AL Number(s)	Name of Federal Program or Cluster
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$750,000</u>
--	------------------

Auditee qualified as low-risk auditee?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
--	---

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023

**Section II – Financial Statement Findings**

**2023-001 Finding**

**Criteria**

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

**Condition**

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

**Cause**

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

**Effect**

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

**Repeat Finding**

See finding 2022-001

**Recommendation**

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

**Views of Responsible Officials and Planned Corrective Actions**

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

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2023

**2023-002 Finding**

**Criteria**

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

**Condition**

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

**Cause**

The District elected to not allocate resources for the preparation of the financial statements.

**Effect**

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

**Repeat Finding**

See finding 2022-002

**Recommendation**

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

**Views of Responsible Officials and Planned Corrective Actions**

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

**Section III – Federal Award Findings and Questioned Costs**

There are no findings to be reported under this section.

**INDEPENDENT SCHOOL DISTRICT NO. 2910**  
**ADA, MINNESOTA**  
SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023

**2022-001 Finding**

**Criteria**

Generally, a system of internal control contemplates separation of duties that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.

**Condition**

Lack of sufficient segregation of duties.

**Current Year Status**

See current year finding 2023-001

**2022-002 Finding**

**Criteria**

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

**Condition**

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

**Current Year Status**

See current year finding 2023-002

# ADA-BORUP-WEST PUBLIC SCHOOLS

Independent School District No. 2910  
604 West Thorpe Avenue  
Ada, Minnesota 56510

High School: 218-784-5300 / Elementary: 218-784-5303



Aaron Cook, Superintendent  
Josh Carlson, High School Principal  
Bree Triplett, Elementary Principal/DAC  
High School/Elementary Fax: 218-784-3475

*“The mission of the Ada-Borup School District is to educate and prepare all students for a successful tomorrow through academics, activities, arts and attitude.”*

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## 2023-001 CORRECTIVE ACTION PLAN (CAP) FOR FINDING:

### 1. Correcting Plan

The District has the following procedures to mitigate the risk:

- 1) Review and approval of journal entries by superintendent.
- 2) Board approves checks.
- 3) Superintendent periodically reviews bank statement before turning it over to the business office for reconciliation.

### 2. Explanation of Disagreement with the Audit Findings

There is essentially no disagreement with the finding.

### 3. Official Responsible for Insuring CAP

The Superintendent, Aaron Cook is responsible for carrying out the corrective action plan.

### 4. Planned Completion Date for CAP

The superintendent will review on an annual basis.

### 5. Plan to Monitor Completion of CAP

The superintendent will monitor completion of the CAP, with reports to the Board of Education, on an annual basis.

## 2023-002 CORRECTIVE ACTION PLAN (CAP) FOR FINDING:

### 1. Correcting Plan

School district personnel are receiving additional training to better prepare personnel to understand the financial statements and to work more closely with an accounting firm in the preparation of the statements. In addition, the District is establishing an internal control policy to document the annual review of the financial statements, disclosures and schedules. The District staff is working with their auditors and the ESV Accounting Office and is in the process of identifying required journal entries.

### 2. Explanation of Disagreement with the Audit Findings

There is essentially no disagreement with the finding.

### 3. Official Responsible for Insuring CAP

The Superintendent, Aaron Cook is responsible for carrying out the corrective action plan.

### 4. Planned Completion Date for CAP

School district personnel will attend training annually. The journal entries identified will be implemented over a three year time period.

### 5. Plan to Monitor Completion of CAP

The superintendent will monitor completion of the CAP, with reports to the Board of Education, on an annual basis.

**INDEPENDENT SCHOOL DISTRICT NO. 2910  
ADA, MINNESOTA**

**UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE  
JUNE 30, 2023**

District Name: INDEPENDENT SCHOOL DISTRICT NO. 2910

District Number: 2910

	Audit	UFARS	Variance		Audit	UFARS	Variance
<b>01 GENERAL FUND</b>				<b>06 BUILDING CONSTRUCTION</b>			
Total Revenue	\$ 11,002,306	\$ 11,002,306	\$ -	Total Revenue	\$ -	\$ -	\$ -
Total Expenditures	10,275,248	10,275,247	1	Total Expenditures	-	-	-
<i>Non Spendable</i>				<i>Non Spendable</i>			
460 Non Spendable Fund Balance				460 Non Spendable Fund Balance			
<i>Restricted/Reserved:</i>				<i>Restricted/Reserved:</i>			
401 Student Activities	117,145	117,143	2	407 Capital Projects Levy			
403 Staff Development				409 Alternative Facility Program			
406 Health & Safety				413 Projects Funded By COP			
407 Capital Projects Levy				467 LTFM			
408 Cooperative Revenue				<i>Restricted</i>			
409 Alternative Fac Program				464 Restricted Fund Balance			
413 Project Funded by COP				<i>Unassigned:</i>			
414 Operating Debt				463 Unassigned Fund Balance			
416 Levy Reduction				Reconciliation of Building Construction	-	-	-
417 Taconite Building Maintenance							
423 Certain Teacher Programs				<b>07 DEBT SERVICE</b>			
424 Operating Capital	351,978	351,979	(1)	Total Revenue	1,123,852	1,123,852	-
426 \$25 Taconite				Total Expenditures	1,050,676	1,050,676	-
427 Disabled Accessibility				<i>Non Spendable</i>			
428 Learning & Development				460 Non Spendable Fund Balance			
434 Area Learning Center				<i>Restricted/Reserved:</i>			
435 Contracted Alt Programs				425 Bond Refundings			
436 State Approved Alt Program				451 QZAB Payments			
438 Gifted & Talented				<i>Restricted</i>			
440 Teacher Development and Eval				464 Restricted Fund Balance	57,550	57,551	(1)
441 Basic Skills Programs				<i>Unassigned:</i>			
445 Career and Technical Programs				463 Unassigned Fund Balance	-	-	-
448 Achievement and Integration				Reconciliation of Debt Service	2,232,078	2,232,079	(1)
449 Safe Schools Levy	42,913	42,911	2				
450 Prekindergarten				<b>08 TRUST</b>			
451 QZAB Payments				Total Revenue			
452 OPEB Liab Not In Trust				Total Expenditures			
453 Unfunded Sev & Retiremt Levy				<i>Unassigned:</i>			
467 LTFM	758,900	758,899	1	422 Unassigned Fund Balance			
472 Medical Assistance	67,964	67,963	1	Reconciliation of Trust			
<i>Restricted</i>							
464 Restricted Fund Balance				<b>20 INTERNAL SERVICE</b>			
467 LTFM				Total Revenue			
<i>Committed</i>				Total Expenditures			
418 Committed for Separation	140,000	140,000		<i>Unassigned:</i>			
461 Committed				422 Unassigned Fund Balance			
<i>Assigned</i>				Reconciliation of Internal Service			
462 Assigned Fund Balance	257,148	257,148					
<i>Unassigned:</i>				<b>25 OPEB REVOCABLE TRUST FUND</b>			
422 Unassigned Fund Balance	3,312,618	3,312,618		Total Revenue			
Reconciliation of General	26,326,220	26,326,214	6	Total Expenditures			
				<i>Unassigned:</i>			
<b>02 FOOD SERVICE</b>				422 Unassigned Fund Balance			
Total Revenue	611,720	611,719	1	Reconciliation of OPEB Revocable Trust			
Total Expenditures	659,347	659,346	1				
<i>Non Spendable</i>				<b>45 OPEB IRREVOCABLE TRUST FUND</b>			
460 Non Spendable Fund Balance	3,814	3,814		Total Revenue			
<i>Restricted/Reserved:</i>				Total Expenditures			
452 OPEB Liab Not In Trust				<i>Unassigned:</i>			
<i>Restricted</i>				422 Unassigned Fund Balance			
464 Restricted Fund Balance	59,375	59,374	1	Reconciliation of OPEB Irrevocable Trust			
<i>Unassigned</i>							
463 Unassigned Fund Balance	-	-	-	<b>47 OPEB DEBT SERVICE FUND</b>			
Reconciliation of Food Service	1,334,256	1,334,253	3	Total Revenue			
				Total Expenditures			
<b>04 COMMUNITY SERVICE</b>				<i>Non Spendable</i>			
Total Revenue	188,233	188,233		460 Non Spendable Fund Balance			
Total Expenditures	161,547	161,547		<i>Restricted</i>			
<i>Non Spendable</i>				425 Bond Refunding			
460 Non Spendable Fund Balance				464 Restricted Fund Balance			
<i>Restricted/Reserved:</i>				<i>Unassigned</i>			
426 \$25 Taconite				463 Unassigned Fund Balance			
431 Community Education	13,546	13,546		Reconciliation of OPEB Debt Service			
432 E.C.F.E.	146,194	146,194					
440 Teacher Development and Eval							
444 School Readiness	25,686	25,686					
447 Adult Basic Education							
452 OPEB Liab Not In Trust							
<i>Restricted</i>							
464 Restricted Fund Balance	14,285	14,285					
<i>Unassigned</i>							
463 Unassigned Fund Balance	-	-	-				
Reconciliation of Community Service	549,491	549,491	-				

To the Board of Education  
Independent School District No. 2910  
Ada, Minnesota

In planning and performing our audit of the financial statements of Independent School District No. 2910 as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiencies. These matters are discussed in the attached "Management Letter Memorandum." A separate report dated November 7, 2023, contains our report on significant deficiencies in the District's internal control. This letter does not affect our report dated November 7, 2023, on the financial statements of Independent School District No. 2910.

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

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

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



**BRADY, MARTZ & ASSOCIATES, P.C.**  
**GRAND FORKS, NORTH DAKOTA**

November 7, 2023

**Independent School District No. 2910**

**Ada, Minnesota**

Management Letter Memorandum

For the Year Ended June 30, 2023

**1. Observation**

Because significant amounts of activity fund cash receipts are collected as currency, not checks, internal control procedures designed to safeguard monies collected should be especially emphasized. Essential to this process are internal accounting controls over the activity fund cash collections. Adequate procedures should be established for completing an audit trail that creates sufficient documentary (physical) evidence for each step in the flow of transactions within the activity fund. These procedures include using pre-numbered forms and receipts and maintaining a perpetual inventory of the pre-numbered cash receipts; depositing receipts intact; and making timely deposits.

**Recommendation**

We recommend that the student activity advisors write out receipts to students to record cash/checks collected, and those receipts be reconciled to the receipts received by student activity advisors upon turning over the cash/checks to the business office.

**Management's Response**

The District will review procedures with employees and advisors involved with the student activity fund and monitor the procedures for the fund's cash collections.

**2. Observation**

We noted there was no student approval included with the payments for student activities. Per the MAFA manual a student representative must expressly approve the expenditures for all secondary student activities, for elementary student accounts a student representative signature is not required.

**Recommendation**

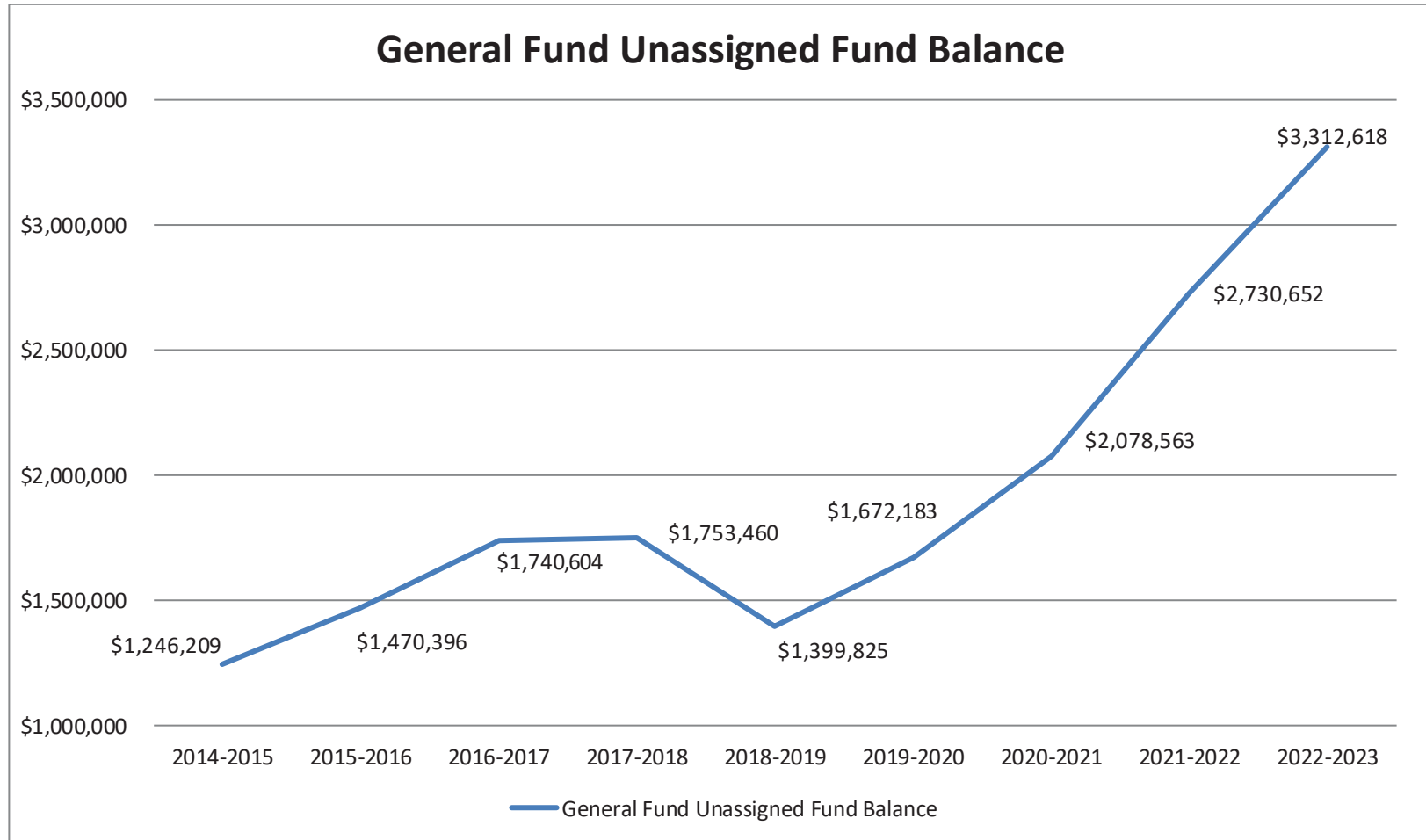
We recommend all secondary student activity expenditures have approval from the student representative.

**Management's Response**

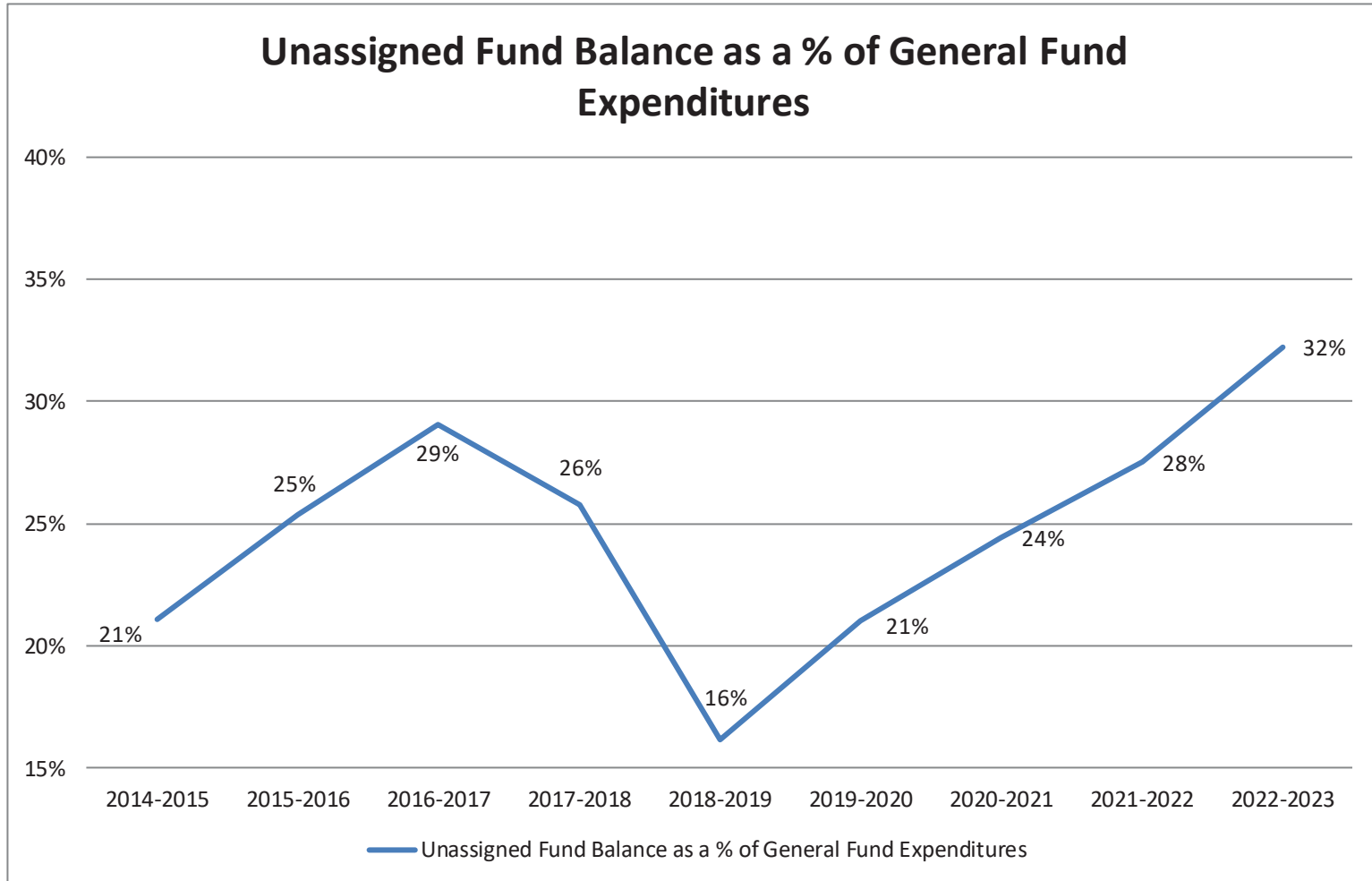
The District will review procedures and implement changes as recommended.

# GRAPHS

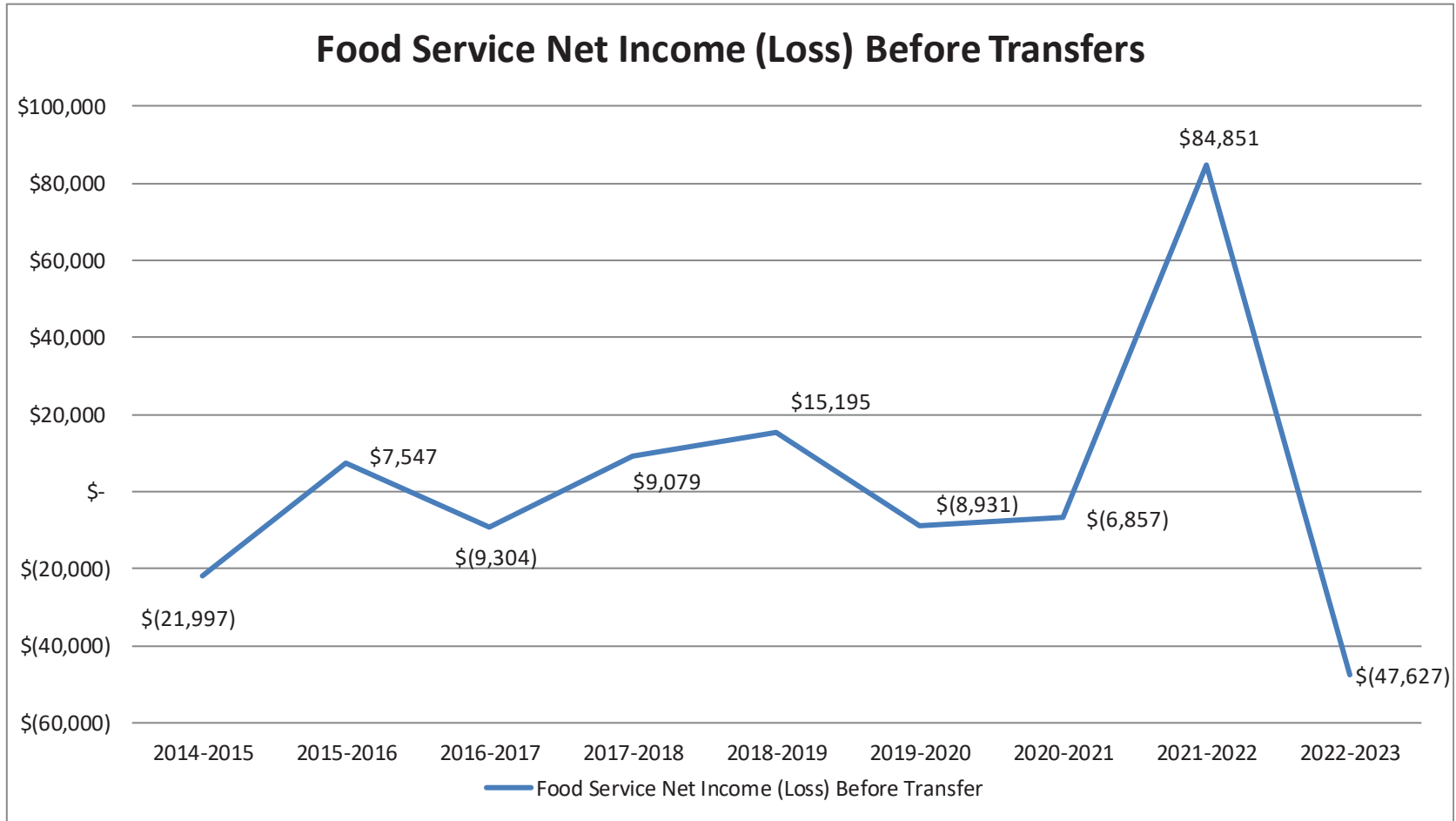
Independent School District No. 2910  
Ada, Minnesota  
Management Letter Memorandum - Continued  
For the Year Ended June 30, 2023



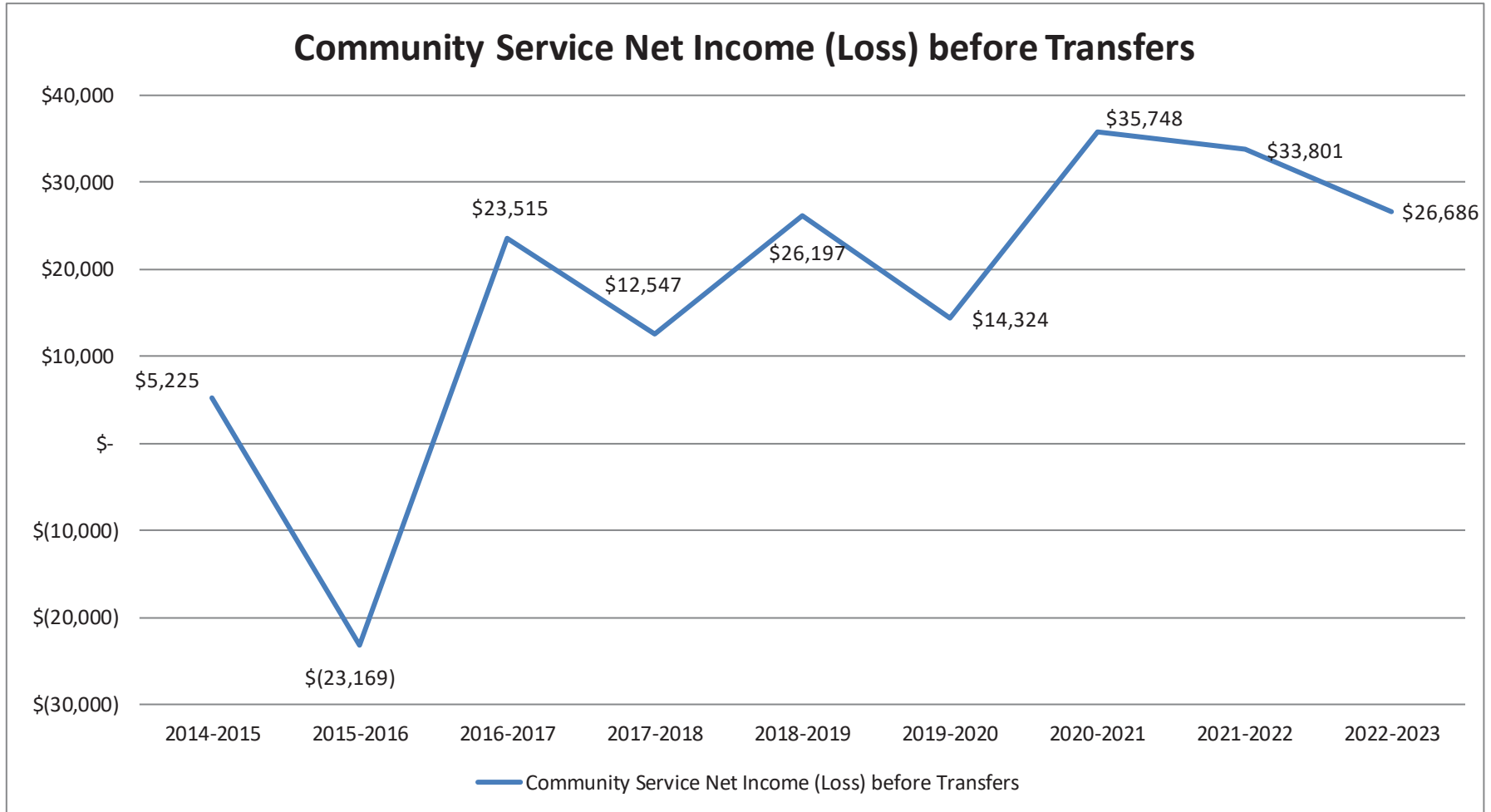
Independent School District No. 2910  
Ada, Minnesota  
Management Letter Memorandum - Continued  
For the Year Ended June 30, 2023



Independent School District No. 2910  
Ada, Minnesota  
Management Letter Memorandum - Continued  
For the Year Ended June 30, 2023



Independent School District No. 2910  
Ada, Minnesota  
Management Letter Memorandum - Continued  
For the Year Ended June 30, 2023



## Ada-Borup-West Public Schools

### Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1646	2910	STAC														
SC: HC Dance 9/29			1651	Credit	A	10/02/23	627	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	722	SA - Student Council Rev			1,271.00	0.00	
														Receipt Total:	\$1,271.00	\$0.00
														<b>Deposit Total:</b>	<b>\$1,271.00</b>	<b>\$0.00</b>
1647	2910	STAC														
CU: Split Pot FB vs LPA 9/29			1652	Credit	A	10/02/23	626	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	711	SA - Close Up Rev			448.00	0.00	
														Receipt Total:	\$448.00	\$0.00
														<b>Deposit Total:</b>	<b>\$448.00</b>	<b>\$0.00</b>
1648	2910	STAC														
Conc: FB vs LPA 9/29			1653	Credit	A	10/02/23	625	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	712	SA - Concessions Rev			2,331.00	0.00	
														Receipt Total:	\$2,331.00	\$0.00
														<b>Deposit Total:</b>	<b>\$2,331.00</b>	<b>\$0.00</b>
1651	2910	STAC														
VB: Tshirts 50 years			1656	Credit	A	10/03/23	628	Check	1	C1	Misc					
			2910	R	21	300	296	301	099	724	SA - Volleyball Rev			1,260.00	0.00	
														Receipt Total:	\$1,260.00	\$0.00
														<b>Deposit Total:</b>	<b>\$1,260.00</b>	<b>\$0.00</b>
1653	2910	STAC														
Conc: VB vs M/W 10/5			1658	Credit	A	10/06/23	630	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	712	SA - Concessions Rev			1,883.00	0.00	
														Receipt Total:	\$1,883.00	\$0.00
														<b>Deposit Total:</b>	<b>\$1,883.00</b>	<b>\$0.00</b>
1654	2910	STAC														
Trap: Donations			1659	Credit	A	10/04/23	629	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	732	SA - Trap Team Rev			300.00	0.00	
														Receipt Total:	\$300.00	\$0.00
														<b>Deposit Total:</b>	<b>\$300.00</b>	<b>\$0.00</b>

## Ada-Borup-West Public Schools

### Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1655	2910	STAC														
SC: HC Buttons																
			1660	Credit	A	10/06/23	631	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	722	SA - Student Council Rev			920.00	0.00	
														Receipt Total:	\$920.00	\$0.00
														<b>Deposit Total:</b>	<b>\$920.00</b>	<b>\$0.00</b>
1656	2910	STAC														
Trap: Donation																
			1661	Credit	A	10/09/23	633	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	732	SA - Trap Team Rev			500.00	0.00	
														Receipt Total:	\$500.00	\$0.00
														<b>Deposit Total:</b>	<b>\$500.00</b>	<b>\$0.00</b>
1657	2910	STAC														
CU: Split Pot VB vs M/W																
			1662	Credit	A	10/09/23	632	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	711	SA - Close Up Rev			138.00	0.00	
														Receipt Total:	\$138.00	\$0.00
														<b>Deposit Total:</b>	<b>\$138.00</b>	<b>\$0.00</b>
1658	2910	STAC														
Trap: Donations																
			1663	Credit	A	10/16/23	634	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	732	SA - Trap Team Rev			600.00	0.00	
														Receipt Total:	\$600.00	\$0.00
														<b>Deposit Total:</b>	<b>\$600.00</b>	<b>\$0.00</b>
1659	2910	STAC														
Trap: Stag \$																
			1664	Credit	A	10/16/23	635	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	732	SA - Trap Team Rev			2,500.00	0.00	
														Receipt Total:	\$2,500.00	\$0.00
														<b>Deposit Total:</b>	<b>\$2,500.00</b>	<b>\$0.00</b>
1660	2910	STAC														
SC: Pencil \$																
			1665	Credit	A	10/16/23	636	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	722	SA - Student Council Rev			41.50	0.00	
														Receipt Total:	\$41.50	\$0.00

## Ada-Borup-West Public Schools

### Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1660	2910	STAC														
Adjustment in deposit																
			1686	Credit	A	10/16/23	636.1	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	722	SA - Student Council Rev				0.25	0.00
														Receipt Total:	\$0.25	\$0.00
														<b>Deposit Total:</b>	<b>\$41.75</b>	<b>\$0.00</b>
1664	2910	STAC														
Trap: Tickets/Donations/Jersey																
			1669	Credit	A	10/18/23	637	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	732	SA - Trap Team Rev				2,906.00	0.00
														Receipt Total:	\$2,906.00	\$0.00
														<b>Deposit Total:</b>	<b>\$2,906.00</b>	<b>\$0.00</b>
1665	2910	STAC														
Trap: Donations																
			1670	Credit	A	10/18/23	638	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	732	SA - Trap Team Rev				400.00	0.00
														Receipt Total:	\$400.00	\$0.00
														<b>Deposit Total:</b>	<b>\$400.00</b>	<b>\$0.00</b>
1666	2910	STAC														
FB: RahRah Fundraiser																
			1671	Credit	A	10/23/23	640	Check	1	C1	Misc					
			2910	R	21	300	294	301	099	715	SA - FB Rev				32.50	0.00
														Receipt Total:	\$32.50	\$0.00
														<b>Deposit Total:</b>	<b>\$32.50</b>	<b>\$0.00</b>
1667	2910	STAC														
FFA																
			1672	Credit	A	10/23/23	639	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	714	SA - FFA Rev				1,265.00	0.00
														Receipt Total:	\$1,265.00	\$0.00
														<b>Deposit Total:</b>	<b>\$1,265.00</b>	<b>\$0.00</b>
1668	2910	STAC														
Conc: VB Playoff vs WEM																
			1673	Credit	A	10/27/23	644	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	712	SA - Concessions Rev				1,134.75	0.00
														Receipt Total:	\$1,134.75	\$0.00
														<b>Deposit Total:</b>	<b>\$1,134.75</b>	<b>\$0.00</b>

## Ada-Borup-West Public Schools

### Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1669	2910	STAC														
Trap: Event Tickets			1674	Credit	A	10/27/23	643	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	732	SA - Trap Team Rev			1,350.00		0.00
Receipt Total:														\$1,350.00	\$0.00	
<b>Deposit Total:</b>														<b>\$1,350.00</b>	<b>\$0.00</b>	
1670	2910	STAC														
Trap: Donations			1675	Credit	A	10/27/23	642	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	732	SA - Trap Team Rev			2,150.00		0.00
Receipt Total:														\$2,150.00	\$0.00	
<b>Deposit Total:</b>														<b>\$2,150.00</b>	<b>\$0.00</b>	
1671	2910	STAC														
FB: Coupon fundraiser			1676	Credit	A	10/24/23	641	Check	1	C1	Misc					
			2910	R	21	300	294	301	099	715	SA - FB Rev			7,853.00		0.00
Receipt Total:														\$7,853.00	\$0.00	
<b>Deposit Total:</b>														<b>\$7,853.00</b>	<b>\$0.00</b>	
1672	2910	STAC														
MHS: Donation Beef Stick Sales			1677	Credit	A	10/30/23	646	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	728	SA - MN Honor Society Rev			8.00		0.00
Receipt Total:														\$8.00	\$0.00	
<b>Deposit Total:</b>														<b>\$8.00</b>	<b>\$0.00</b>	
1673	2910	STAC														
Conc: VB vs F-B 10/27			1678	Credit	A	10/30/23	645	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	712	SA - Concessions Rev			1,340.00		0.00
Receipt Total:														\$1,340.00	\$0.00	
<b>Deposit Total:</b>														<b>\$1,340.00</b>	<b>\$0.00</b>	
1674	2910	STAC														
FCCLA: Halloween Carnival			1679	Credit	A	10/31/23	647	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	713	SA - FCCLA Rev			2,782.00		0.00
Receipt Total:														\$2,782.00	\$0.00	
<b>Deposit Total:</b>														<b>\$2,782.00</b>	<b>\$0.00</b>	

## Ada-Borup-West Public Schools

### Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1675	2910	STAC														
Trap: Donations																
			1680	Credit	A	10/31/23	648	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	732	SA - Trap Team Rev				75.00	0.00
														Receipt Total:	\$75.00	\$0.00
														<b>Deposit Total:</b>	<b>\$75.00</b>	<b>\$0.00</b>
1676	2910	STAC														
Youth Sports																
			1681	Credit	A	10/31/23	649	Check	1	C1	Misc					
			2910	R	21	300	298	301	099	735	SA - Youth Sports Rev				100.00	0.00
														Receipt Total:	\$100.00	\$0.00
														<b>Deposit Total:</b>	<b>\$100.00</b>	<b>\$0.00</b>
1679	2910	RAM														
Mn Dept of Ed																
			1683	Credit	A	10/15/23		Check	1	C1	Misc					
			2910	R	01	005	000	000	211	000	General Ed Aid				173,821.98	0.00
														Receipt Total:	\$173,821.98	\$0.00
														<b>Deposit Total:</b>	<b>\$173,821.98</b>	<b>\$0.00</b>
1680	2910	RAM														
Mn Dept of Ed																
			1684	Credit	A	10/31/23		Check	1	C1	Misc					
			2910	R	01	005	000	000	211	000	General Ed Aid				196,172.98	0.00
			2910	R	01	200	420	000	360	000	State Aid Spec Ed				14,626.23	0.00
			2910	R	07	005	865	000	317	000	LTFM State Aid				322.56	0.00
			2910	R	01	005	000	000	227	000	Abatement				4.29	0.00
			2910	R	04	005	505	321	227	000	Abatement				0.43	0.00
			2910	R	01	005	000	000	211	000	General Ed Aid				26,331.23	0.00
			2910	R	07	005	910	000	234	000	Ag Credit				1,791.92	0.00
			2910	R	07	005	910	000	258	000	Other State Credits				91,478.45	0.00
			2910	R	07	005	910	000	229	000	Disparity Reduction				1,076.32	0.00
			2910	R	01	200	420	000	360	000	State Aid Spec Ed				130,058.98	0.00
			2910	R	07	005	865	000	317	000	LTFM State Aid				4,125.35	0.00
														Receipt Total:	\$465,988.74	\$0.00
														<b>Deposit Total:</b>	<b>\$465,988.74</b>	<b>\$0.00</b>
1681	2910	RAM														
FNS - Clics																
			1685	Credit	A	10/25/23		Check	1	C1	Misc					
			2910	R	02	005	770	703	300	000	Kindergarten Milk				178.40	0.00
			2910	R	02	005	770	701	300	000	State Lunch Aid				23,243.32	0.00

## Ada-Borup-West Public Schools

### Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1681	2910	RAM														
FNS - Clics			1685	Credit	A	10/25/23		Check	1	C1	Misc					
						2910	R 02 005 770 705 300 000			State Breakfast Aid				3,156.20		0.00
						2910	R 02 005 770 702 471 000			AFTER SCHOOL SNACK				676.26		0.00
						2910	R 02 005 770 705 476 000			School Breakfast Program				6,442.60		0.00
						2910	R 02 005 770 701 472 000			Federal Free/Reduced Lunch				20,628.75		0.00
						2910	R 02 005 770 701 471 000			Federal Lunch Aid				4,414.80		0.00
Receipt Total:														\$58,740.33	\$0.00	
<b>Deposit Total:</b>														<b>\$58,740.33</b>	<b>\$0.00</b>	
1684	2910	RAM														
District Deposit			1689	Credit	A	10/03/23		Check	1	C1	Misc					
						2910	B 28 215 006			American Family				2,037.08		0.00
						2910	R 01 005 110 000 021 200			Flex Fund				200.00		0.00
						2910	R 01 300 292 000 060 001			Activity Ticket Sales				300.00		0.00
						2910	R 01 300 292 000 050 000			Participation Fees				1,130.00		0.00
						2910	R 01 300 292 000 050 000			Participation Fees				175.00		0.00
						2910	R 01 005 000 000 050 000			iPad Fees				620.00		0.00
						2910	R 01 005 000 000 050 000			iPad Fees				1,110.00		0.00
						2910	R 01 300 258 000 621 000			Music Resale				168.00		0.00
						2910	R 01 005 000 000 099 000			Misc Revenue				380.00		0.00
						2910	R 01 005 000 000 099 000			Misc Revenue				101.00		0.00
						2910	R 01 005 000 000 099 000			Misc Revenue				300.00		0.00
						2910	R 01 005 000 000 099 000			Misc Revenue				29.49		0.00
						2910	R 01 005 000 000 099 000			Misc Revenue				3,512.95		0.00
						2910	R 01 300 298 000 050 002			Fees from Student Activity Ac				154.00		0.00
						2910	R 01 300 298 000 050 002			Fees from Student Activity Ac				1,498.70		0.00
						2910	R 01 300 292 000 050 001			Corporate Sponsorships				2,000.00		0.00
						2910	R 01 300 292 000 021 000			Rev/Other MN Dists				2,345.00		0.00
						2910	R 01 300 292 000 060 000			Gate Receipts				1,014.00		0.00
						2910	R 01 300 292 000 060 000			Gate Receipts				2,421.00		0.00
						2910	R 02 005 770 701 602 000			Student Milk Sales				2,894.00		0.00
						2910	R 02 005 770 701 601 000			Student Food Service Sales				668.00		0.00
						2910	R 02 005 770 701 601 000			Student Food Service Sales				795.00		0.00
						2910	R 02 005 770 707 601 000			Ala Carte Sales				300.65		0.00

## Ada-Borup-West Public Schools

### Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1684	2910	RAM														
District Deposit			1689	Credit	A	10/03/23		Check	1	C1	Misc					
			2910	R	04	005	505	321	050	206	Drivers Ed Fees				250.00	0.00
Receipt Total:														\$24,403.87	\$0.00	
<b>Deposit Total:</b>														<b>\$24,403.87</b>	<b>\$0.00</b>	
1685	2910	RAM														
Norman County Payment			1690	Credit	A	10/31/23		Check	1	C1	Misc					
			2910	R	01	005	000	000	001	000	Local Levy				109,122.50	0.00
			2910	R	07	005	910	000	001	000	Local Levy				109,122.50	0.00
Receipt Total:														\$218,245.00	\$0.00	
<b>Deposit Total:</b>														<b>\$218,245.00</b>	<b>\$0.00</b>	
1686	2910	RAM														
District Deposit			1691	Credit	A	10/31/23		Check	1	C1	Misc					
			2910	B	28	215	025				Blue Cross				3,184.42	0.00
			2910	R	01	005	000	000	099	000	Misc Revenue				105.00	0.00
			2910	R	01	005	000	000	050	000	iPad Fees				3,320.00	0.00
			2910	R	01	300	298	000	050	002	Fees from Student Activity Ac				449.35	0.00
			2910	R	01	300	298	000	050	002	Fees from Student Activity Ac				1,212.75	0.00
			2910	R	01	005	000	000	050	001	Yearbook Sales				315.00	0.00
			2910	R	01	005	000	000	099	000	Misc Revenue				90.00	0.00
			2910	R	01	005	000	000	099	000	Misc Revenue				350.00	0.00
			2910	R	01	005	000	000	099	000	Misc Revenue				262.90	0.00
			2910	R	01	005	000	000	099	000	Misc Revenue				750.00	0.00
			2910	R	01	300	292	000	060	001	Activity Ticket Sales				150.00	0.00
			2910	R	01	300	292	000	021	000	Rev/Other MN Dists				200.00	0.00
			2910	R	01	300	292	000	060	000	Gate Receipts				380.00	0.00
			2910	R	01	300	292	000	060	000	Gate Receipts				1,720.00	0.00
			2910	R	01	300	292	000	060	000	Gate Receipts				1,076.00	0.00
			2910	R	01	300	292	000	060	000	Gate Receipts				2,320.00	0.00
			2910	R	02	005	770	701	601	000	Student Food Service Sales				629.50	0.00
			2910	R	02	005	770	701	601	000	Student Food Service Sales				1,906.50	0.00
			2910	R	02	005	770	701	601	000	Student Food Service Sales				660.00	0.00
			2910	R	02	005	770	707	601	000	Ala Carte Sales				295.91	0.00
			2910	R	04	005	580	325	050	000	ECFE Fees				200.00	0.00
			2910	R	04	005	505	321	050	206	Drivers Ed Fees				250.00	0.00

## Ada-Borup-West Public Schools

### Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1686	2910	RAM														
District Deposit																
			1691	Credit	A	10/31/23		Check	1	C1	Misc					
			2910	R	01	005	000	000	099	000	Misc Revenue				35.83	0.00
														Receipt Total:	\$19,863.16	\$0.00
														<b>Deposit Total:</b>	<b>\$19,863.16</b>	<b>\$0.00</b>
1687	2910	RAM														
Pandemic EBT																
			1692	Credit	A	10/31/23		Check	1	C1	Misc					
			2910	R	01	005	000	000	099	000	Misc Revenue				3,256.00	0.00
														Receipt Total:	\$3,256.00	\$0.00
														<b>Deposit Total:</b>	<b>\$3,256.00</b>	<b>\$0.00</b>
1688	2910	RAM														
Clay County Payment																
			1693	Credit	A	10/25/23		Check	1	C1	Misc					
			2910	R	01	005	000	000	001	000	Local Levy				3,018.50	0.00
			2910	R	07	005	910	000	001	000	Local Levy				3,018.50	0.00
														Receipt Total:	\$6,037.00	\$0.00
														<b>Deposit Total:</b>	<b>\$6,037.00</b>	<b>\$0.00</b>
1689	2910	RAM														
Online Lunch Payments																
			1694	Credit	A	10/31/23		Check	1	C1	Misc					
			2910	R	02	005	770	701	601	000	Student Food Service Sales				1,527.00	0.00
														Receipt Total:	\$1,527.00	\$0.00
														<b>Deposit Total:</b>	<b>\$1,527.00</b>	<b>\$0.00</b>
														Report Total:	\$1,005,472.08	\$0.00

**Ada-Borup-West ISD 2910**  
**EXPENDITURES (Through Oct)**

FUND	FY24 Exp	FY24 Budget	FY24 %	FY23 Exp	FY23 Final	FY23 %	FY22 Exp	FY22 Final	FY22 %
General	\$ 2,799,184	\$ 10,077,131	28%	\$ 2,605,084	\$ 9,976,826	26%	\$ 2,414,511	\$ 9,735,969	25%
Food Service	\$ 143,451	\$ 574,021	25%	\$ 177,482	\$ 659,346	27%	\$ 140,855	\$ 561,382	25%
Community Service	\$ 39,305	\$ 120,697	33%	\$ 34,759	\$ 161,547	22%	\$ 41,512	\$ 133,626	31%
Debt Service	\$ 172,018	\$ 1,052,016	16%	\$ 182,563	\$ 1,050,676	17%	\$ 209,486	\$ 1,058,992	20%
<b>TOTAL</b>	<b>\$ 3,153,958</b>	<b>\$ 11,823,865</b>	<b>27%</b>	<b>\$ 2,999,888</b>	<b>\$ 11,848,395</b>	<b>25%</b>	<b>\$ 2,806,364</b>	<b>\$ 11,489,969</b>	<b>24%</b>

**REVENUES (Through Oct)**

FUND	FY24 Rev	FY24 Budget	FY24 %	FY23 Exp	FY23 Final	FY23 %	FY22 Exp	FY22 Final	FY22 %
General	\$ 2,397,919	\$ 10,504,641	23%	\$ 2,114,992	\$ 10,703,464	20%	\$ 2,257,095	\$ 10,285,050	22%
Food Service	\$ 87,510	\$ 556,700	16%	\$ 98,043	\$ 611,719	16%	\$ 13,097	\$ 646,233	2%
Community Service	\$ 13,235	\$ 182,622	7%	\$ 14,508	\$ 188,233	8%	\$ 14,360	\$ 167,427	9%
Debt Service	\$ 505,384	\$ 1,120,089	45%	\$ 485,120	\$ 1,123,852	43%	\$ 321,573	\$ 1,019,923	32%
<b>TOTAL</b>	<b>\$ 3,004,048</b>	<b>\$ 12,364,052</b>	<b>24%</b>	<b>\$ 2,712,663</b>	<b>\$ 12,627,268</b>	<b>21%</b>	<b>\$ 2,606,125</b>	<b>\$ 12,118,633</b>	<b>22%</b>

INDEPENDENT SCHOOL DISTRICT #2910  
 ADA, MINNESOTA 56510  
 TREASURER'S REPORT TO SCHOOL BOARD

Date of Report 10/23/2023

For the Month of September 2023

FUNDS	Beginning Balance	Debits	Credits	Ending Balance	Adjustments	Ending Balance	Prior year Balance
<b>General Fund</b>							
Cash	\$131,628.64	\$889,554.04	\$795,102.52	\$226,080.16	\$0.00	\$226,080.16	\$271,280.01
Investments	\$5,131,745.66	\$188.83	\$112,660.93	\$5,019,273.56	\$0.00	\$5,019,273.56	\$4,150,123.85
<b>Food Service Fund</b>	\$34,410.87	\$13,218.47	\$45,077.82	\$2,551.52	\$0.00	\$2,551.52	\$36,014.47
<b>Payroll</b>	-\$102,771.10	\$314,302.23	\$332,410.72	-\$120,879.59	\$0.00	-\$120,879.59	\$ (115,718.21)
<b>Community Service</b>	\$217,960.00	\$12,993.24	\$11,242.68	\$219,710.56	\$0.00	\$219,710.56	\$ 203,930.04
<b>Building Construction</b>							
Cash	\$0.00			\$0.00	\$0.00	\$0.00	\$ -
Investments	\$0.00			\$0.00	\$0.00	\$0.00	\$ (0.00)
<b>Cash Debt Redemption</b>	\$324,225.13	\$99,762.27		\$423,987.40	\$0.00	\$423,987.40	\$ 384,100.54
<b>TOTALS</b>	<b>\$5,737,199.20</b>	<b>\$1,330,019.08</b>	<b>\$1,296,494.67</b>	<b>\$5,770,723.61</b>	<b>\$0.00</b>	<b>\$5,770,723.61</b>	<b>\$4,929,730.70</b>

DESCRIPTION	Bank Stmt Balance	O/S Checks	O/S Deposits	Other Reconciling Items	Book Balance
BMO - ABW	\$326,875.74	\$135,600.60		\$0.00	\$191,275.14
BMO - AB	\$30,654.93	\$0.00			\$30,654.93
Frandsen Bank & Trust - ABW	\$247,835.88	\$132,887.00		\$0.00	\$114,948.88
Fransen Bank & Trust - AB	\$48,387.49	\$0.00			\$48,387.49
Frandsen Bank & Trust- MM	\$3,395.12				\$3,395.12
BMO - MM	\$19,491.44				\$19,491.44
BMO/Flex	\$11,088.49				\$11,088.49
Northwestern Bank	\$203,447.06	0		-\$12,901.92	\$190,545.14
Red River Bank	\$138,063.42	0			\$138,063.42
MSDLAF	\$4,975,634.86				\$4,975,634.86
MN Trust/PMA	\$43,638.70				\$43,638.70
Petty Cash	\$3,500.00				\$3,500.00
Cash on Hand	\$100.00				\$100.00
Imprest Cash	\$0.00				\$0.00
Balance Per Books					<b>\$5,770,723.61</b>

OPERATING FUNDS

General Cash 01	\$226,080.16
Total 01	\$5,245,353.72
Checking 02	\$2,551.52
Payroll 28	-\$120,879.59
Checking 04	\$219,710.56
Total Operating	\$5,346,736.21

Building Construction	\$0.00
Debt Redemption	\$423,987.40
Total All Funds	<b>\$5,770,723.61</b>

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INDEPENDENT SCHOOL DISTRICT #2910  
 ADA, MINNESOTA 56510  
 TREASURER'S REPORT TO SCHOOL BOARD

Date of Report 11/13/2023

For the Month of October 2023

FUNDS	Beginning Balance	Debits	Credits	Ending Balance	Adjustments	Ending Balance	Prior year Balance
<b>General Fund</b>							
Cash	\$226,080.16	\$1,059,896.16	\$1,045,721.79	\$240,254.53	\$0.00	\$240,254.53	\$242,821.19
Investments	\$5,019,273.56	\$196.01	\$351,316.88	\$4,668,152.69	\$0.00	\$4,668,152.69	\$3,945,779.94
<b>Food Service Fund</b>	\$2,551.52	\$68,416.89	\$67,535.86	\$3,432.55	\$0.00	\$3,432.55	\$25,942.31
<b>Payroll</b>	-\$120,879.59	\$367,544.25	\$368,294.01	-\$121,629.35	\$0.00	-\$121,629.35	\$ (108,906.63)
<b>Community Service</b>	\$219,710.56	\$700.43	\$11,440.84	\$208,970.15	\$0.00	\$208,970.15	\$ 196,457.08
<b>Building Construction</b>							
Cash	\$0.00			\$0.00	\$0.00	\$0.00	\$ -
Investments	\$0.00			\$0.00	\$0.00	\$0.00	\$ (0.00)
<b>Cash Debt Redemption</b>	\$423,987.40	\$210,935.60		\$634,923.00	\$0.00	\$634,923.00	\$ 601,800.79
<b>TOTALS</b>	<b>\$5,770,723.61</b>	<b>\$1,707,689.34</b>	<b>\$1,844,309.38</b>	<b>\$5,634,103.57</b>	<b>\$0.00</b>	<b>\$5,634,103.57</b>	<b>\$4,903,894.68</b>

DESCRIPTION	Bank Stmtnt Balance	O/S Checks	O/S Deposits	Other Reconciling Items	Book Balance
BMO - ABW	\$329,274.28	\$137,002.61		\$0.00	\$192,271.67
BMO - AB	\$30,655.19	\$0.00			\$30,655.19
Frandsen Bank & Trust - ABW	\$458,081.35	\$103,555.12		\$0.00	\$354,526.23
Fransen Bank & Trust - AB	\$23,289.60	\$0.00			\$23,289.60
Frandsen Bank & Trust- MM	\$3,385.27				\$3,385.27
BMO - MM	\$19,491.61				\$19,491.61
BMO/Flex	\$10,106.53				\$10,106.53
Northwestern Bank	\$203,451.17	0		-\$12,901.92	\$190,549.25
Red River Bank	\$138,075.53	0			\$138,075.53
MSDLAF	\$4,624,317.98				\$4,624,317.98
MN Trust/PMA	\$43,834.71				\$43,834.71
Petty Cash	\$3,500.00				\$3,500.00
Cash on Hand	\$100.00				\$100.00
Imprest Cash	\$0.00				\$0.00
Balance Per Books					<b>\$5,634,103.57</b>

OPERATING FUNDS

General Cash 01	\$240,254.53
Total 01	\$4,908,407.22
Checking 02	\$3,432.55
Payroll 28	-\$121,629.35
Checking 04	\$208,970.15
Total Operating	\$4,999,180.57

Building Construction	\$0.00
Debt Redemption	\$634,923.00
Total All Funds	<b>\$5,634,103.57</b>

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# ADA-BORUP-WEST PUBLIC SCHOOLS

Independent School District No. 2910  
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Ada, Minnesota 56510

High School: 218-784-5300 / Elementary: 218-784-5303

Aaron Cook, Superintendent  
Josh Carlson, High School Principal  
Bree Triplett, Elementary Principal/DAC

High School/Elementary Fax: 218-784-3475

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**November 10, 2023**

## **Superintendent Report**

November 2023 School Board Meeting

1. Enrollment
  - a. Prek-12: 711
    - i. Up 9 from Oct meeting
  - b. K-12: 644
    - i. Up 6 from Oct Meeting
2. FY23 Audit
  - a. Increase of \$\$726,639 in overall general Fund and \$394,240 in unassigned general fund
    - i. Unassigned general funds in relation to Exp – 32%
      1. Budgeted general fund increase was \$460,000
        - a. Increased FY22 aid recorded in FY23
        - b. Tech projects budgted for completion in FY23, but finished in FY24
3. Building & Grounds Update
  - a. Track –
    - i. Proposal from Fisher tracks up for approval
      1. \$140,960 for poly mat and additional \$78,556 for structural spray
4. Technology Updates
  - a. Recommend approving continued contract for crowdstrike software
5. Other
  - a. MSBA Conference – Jan 11-12
  - b. Congratulations to Emily Brue on being selected EMABW teacher of the year!

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This institution is an equal opportunity provider and employer.

**Ada-Borup-West Board of Education**  
Dena Bishop – Faye DeLong – Janna Engel – Peter Jacobson  
Gretchen Rockstad – Lucas Spaeth – Barb Spilde

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## High School Board Notes

11/14/23

1. Quarter 1 Ends
  - a. Student meetings/letters home/ graduation status checks (Mrs.Lien)
2. PreACT
  - a. Tuesday, Nov 14<sup>th</sup> (Soph)
3. Parent Teacher Conferences
  - a. Turnout
4. Technology Grant
  - a. Special thank you to Jeremy Prodzinski
5. Student Meetings:
  - a. Ada PD Chief Hager (Dangers Of Vaping)
  - b. Looking for an expert to talk statistics/ share stories
6. Snowflake Registrations
  - a. Eric Smart- lead skills coach and coordinator
  - b. Jersey Order
  - c. Skills Sessions
  - d. Season: Saturdays in January
7. HS Plans
  - a. Nov 16- Thanksgiving Dinner
  - b. Nov 22- Trimester 1 Ends
  - c. Nov 27- Traditional Native American Meal

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## School Board Notes: November 2023

- Conferences
    - Thursday, November 9<sup>th</sup>, and Tuesday, November 14<sup>th</sup>
  - Native American Heritage Week
    - Peg Braaten
    - Contributions Native American tribes have made to our society
    - Looking at possible curriculum
    - Native American dinner Monday, November 27<sup>th</sup>
      - Hot Meal: meatballs and gravy, mashed potatoes, wild rice, and roasted butternut squash (with ginger, cinnamon, s&p, then drizzled with real maple syrup).
      - Soup and Sandwich: Bison Chili
  - MSUM Children's Theater Field Trip
    - Thursday, November 16<sup>th</sup>
    - Grades K-3
    - Rainbow Fish
  - 1st Quarter Awards
    - Wednesday, November 22<sup>nd</sup>
      - Reading Incentive
      - Math Goal Award
      - High Flyer in Music
      - P.E. Sportsmanship
      - Student of the Month
      - Perfect Attendance
  - Title I Family Engagement Project
    - Choice Boards
  - Book Fair
    - Thank You Volunteers
  - Congratulations to Emily Brue, ABW Teacher of the Year!
  - LETRS Update
    - Focus of Learning
    - Challenges
    - Masters-Level Credit Opportunities
  - MESPA Western Division Meeting Host
    - Thursday, December 7<sup>th</sup>
- 

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## Notes and Activities from the Desk of Deanne Flom: November 14, 2023

- Curriculum Coordinator
  - Completed first round of all curriculum content teams
  - Each team will complete tasks before the next meeting
  - Each team will be creating a mission statement to assist in connecting all tasks and work completed by them
- Instructional Coaching
  - Finishing individual teacher meetings to go over observations
  - Start any coaching cycles upon collaboration with each teacher
  - Need to complete three more observations and meetings with teachers
- English Language Learning (Multilingual Learners ML) Coordinator
  - Updating LIPs for students to share out with teachers
  - Created, organized and presented a Communication Plan for our Multilingual families
  - Revising para support schedules to assist more students or to adjust support based on needs
  - Working with Region 1 to update Synergy to translate for our Multilingual families
- District Assessment Coordinator
  - Continue doing necessary trainings with MDE to learn the new management system that will be used for this school year's state testing
  - Completing all national tests for the district (Pre-ACT, PSAT, and ASVAB)
  - Using state data to work with curriculum teams

Assisting the building principals in areas where there is a need for support

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### Ada-Borup-West Board of Education

Dena Bishop - Faye DeLong - Janna Engel - Peter Jacobson - Nancy Merkens  
Gretchen Rockstad - Lucas Spaeth - Barb Spilde - Mick Thompson



# Ada-Borup-West

## Activities Director

## Nov. Board Notes

### School Board Notes

- **FFA-**
  - Daniel Jossund was named the 2023 American Star Farmer. This is the highest of all FFA awards in the country. Daniel also earned his American Degree
  - 2 delegates, Sheyenne Hilde & Madalynn Crompton, attended the 96th National FFA Convention in Indianapolis on November 1-4.
  - 8 members participated in the Region 1 Fall Rally Trap Shoot invitational. Daniel Jacobson placed 9th individually. Teams placed 4th & 5th overall
  - General Livestock team (Madalynn Crompton, Natan Visser, Brody Peterson, Krysian Visser, Michael Crompton) placed 13th at the region contest on October 11th
  - Fruit Sales fundraiser finished on November 10th. Thank you to the communities for supporting the members & chapter!
  - The chapter was awarded a \$1,000 grant from American Crystal Sugar Company to purchase chapter Casual Official Dress polos for events that do not require official dress (FFA jackets) but can be worn to represent the chapter at other events & functions.
- **FCCLA-** Hosting Star Events in January.
- **MHS-**The banquet was held last night. Mrs. Lien did a great job organizing everything!
- **Music-**Choir and band performed at Veteran's Day Program on November 10th.
- **Esports-** Over 20 have signed up for esports this year!
- **Fall Activities Recap**
- **Fall Clay Target League-** Callie Solseng finished in second place for female shooters in the conference. Team was placed in a difficult fall conference but shot well overall. 14 athletes earned Varsity letters. (Over half the squad!) Fall mixed stag Fundraiser scheduled for November 18th. Lots of community support for the event.

- **Cross Country-** Baron Odden All-Section  
Baron and Nolan Jacobson All-Conference  
Boys 7th place overall at Sections  
3 runners ran their personal record at the section meet  
All 10 runners ran a personal record at some point in the season
- **Volleyball-** Ended the season 24-6 with a 9-0 conference record and were conference champs. The girls played BGMR in the Semi's and lost 1-3. Jim Lee was inducted into the Minnesota Volleyball Hall of Fame down in the cities. Janna Engel, and I attended the banquet in St. Paul. Thank you, seniors, for your dedication to the program!
- **Football-**Football team ended the season with a 8-2 record with a tough loss to M/W in the Section Championship. Thank you to the seniors for your hard work & dedication to the program!

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November 1, 2023

## Technology Committee Meeting Agenda

1:00 p.m.

1. Call Meeting to Order (*Bree, Gretchen, Jeremy, Josh, Emily, Aaron*)
2. Ransomware Attack Update
  - a. *Apple Server currently getting re-built, crowdstrike falcon pushed out to all devices*
  - b. CrowdStrike Monitoring going forward
    - i. *Similar to anti-virus programs, real time monitoring, interactive w/service*
    - ii. *Currently on a free trial of premium service which is coming to an end with Kivu*
      1. *Approve moving forward with crowdstrike at an annual cost of approx. \$35,000 (Gretchen/Jeremy)*
3. Upcoming Technology Needs
  - a. Windows 11 Update
    - i. *Update stop pushing out to windows 10 in fall 2024*
      1. *Windows 11 says it wont work on current computers*
  - b. Staff Desktops
    - i. *Test windows 11 on current machines to see if there are issues, will get updated costs for new and used machines.*
  - c. Staff Laptops
    - i. *Look at replacing staff laptops – new vs used*
      1. *Jeremy will get updated pricing with specific laptop requests. Will review pricing in January*
4. Teacher Needs
  - a. Is laptop & Desktop needed?
    - i. *Some cases both are needed, maybe a docking station would work in some instances*
  - b. Speech Department – Smartboards

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- i. *Reviewed request from speech department – currently feel if they need to use a smartboard, special ed classrooms are available*

5. Technology/Safety Grant

- a. *Update on awarded technology grant on what is all included*

6. Adjourn (1:47 Bree/Gretchen)

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11-10-23

## Health & Safety Committee Meeting Minutes 7:45 a.m

1. Call Meeting to Order (7:45- Aaron, Dena, Shawn, Doug, Bob, Kris)
2. Old Business - *None*
3. New Business
  - a. NWSC –
    - i. *Reviewed Sept NWSC Report*
      1. *Bus Garage items have been taken care of*
    - ii. *Reviewed Oct NWSC Report*
  - b. Other Reports
    - i. *MDH Food and Beverage Inspection*
      1. *Another Perfect score from the kitchen staff*
    - ii. *Fire Marshall Inspection Report*
      1. *Items currently being taken care of, 60 days to comply*
    - iii. *Lead Testing report*
      1. *All tests came back and passed*
  - c. Review Safety Concerns
    - *Fire Drills - 3 Fire Drills Completed*
    - *Lockdowns - 1 full school lockdown, Several soft lockdowns in high school*
    - *AED's –*
    - *Other –*
  - d. Incident Review - *None*
  - e. Other - *None*
4. Next Meeting Date - *TBD*
5. Adjourn - 7:58

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## **MEEP Team Minutes**

**The ABWHS MEEP team met on 10/12/23**

**Members Present:** Josh, Elizabeth, Becky, Dave, Amy, Nate, Shanon, Allie, Tyler

**Members Absent:**

1. **Call Meeting to Order:**
2. **Comments, Concerns, & Additions to the Agenda:**
  - a.
3. **Approval of Minutes**
  - a. Motion: Amy                      2nd: - Elizabeth
4. **Old Business:**
  - a. Norms/Expectations
  - b. Building Goals
  - c. SEL/PBIS
  - d. Homecoming Week
  - e. Community Service Day
  - f. October Reading Month
5. **New Business:**
  - a. Homecoming Recap
    - i. Swap talent show for Min to win it game/activity
    - ii. Parade Clean Up required
    - iii. Look to balance time out of the room
    - iv. Stay away from Friday Night Coronation
    - v. Homecoming Court Only next year (check with students)
  - b. Community Service
    - i. Break into groups separately (Allie, Amy, Josh)
    - ii. Doug S can cut branches for those cleaning on the school grounds
  - c. MHS Voting Timeline
    - i. We have flexibility to get more kids to apply but maintain the GPA requirement.
6. **Next Meeting:**
  - a. **MEEP will review MHS Apps and confirm new members**
7. **Upcoming Business:**
  - a. MHS, 12 Days of Christmas
8. **Adjourn:**
  - a. Motion: Dave    2nd: Nate

## **MEEP Team Minutes**

**The ABWHS MEEP team met on 8/28/23**

**Members Present:** Josh, Elizabeth, Becky, Dave, Amy, Nate, Shanon, Allie, Tyler

**Members Absent:**

1. **Call Meeting to Order:**
2. **Comments, Concerns, & Additions to the Agenda:**
  - a.
3. **Approval of Minutes**
  - a. Motion: Shanon                      2nd: - Amy
4. **Old Business:**
  - a. MHS Handbook
  - b. Student Handbook
  - c. MEEP Member
    - i. MEEP members will stay the same.
5. **New Business:**
  - a. Norms/Expectations
    - i. Professional/Civil/Respectful
    - ii. Roles
      - Amy is the secretary again; she is thrilled
    - iii. Pre-schedule monthly meetings?
  - b. Building Goals
    - i. Looked over goals; adjusted Goal #3 (second bullet point) to include "...expand technology opportunities while maintaining a balance with traditional methods"
  - c. SEL/PBIS
    - i. We need to be diligent about documenting student behaviors and what we tried (in relation to OSS and expulsion)
    - ii. Will look for age appropriate videos, etc. for SEL material
  - d. Homecoming Week (9/25-9/29)
    - i. Monday- Trivia
    - ii. Tuesday- Physio Volleyball (afternoon)
    - iii. Wednesday- Outdoor Activities
    - iv. Thursday- ABW has Talent! (more info will be shared)
    - v. Friday- Parade (include Benedictine); Coronation at football game
  - e. Community Service Day (Oct 18th)
    - i. We will wait to decide what grades will participate when we have jobs lined up
  - f. Other
    - i. October Reading Month
      - We will read for the first 15 minutes of class every Tuesday in October
6. **Next Meeting:**
  - a.
7. **Upcoming Business:**
  - a.
8. **Adjourn:**
  - a. Motion: Dave    2nd: Becky

## REGULAR SCHOOL BOARD MEETING

The regular monthly meeting of the Independent School District #2910 was called to order at 7:03 a.m. on Tuesday, October 10, 2023, by Chairperson Gretchen Rockstad in the Ada-Borup-West Board Room, Ada, Minnesota. Chairperson Gretchen Rockstad declared a quorum.

Board members present: Faye DeLong, Janna Engel, Peter Jacobson, Gretchen Rockstad, Lucas Spaeth, Barb Spilde

Board member absent: Dena Bishop

Administration present: Aaron Cook, Josh Carlson, Bree Triplett, Deanne Flom, Kenley Wahlin, Sandy Gunderson

Citizens present: Jim Birkemeyer, Tyelyn Erickson, Amy Germolus, Abigail Harthun, Ruth Hayden, Pat Pfund, Heather Nordquist

Pledge of Allegiance

Jacobson made the motion to approve district invoices. Motion seconded by DeLong. Motion Carried.

Chairperson Rockstad called for public input:

- Pat Pfund – Hall of Fame Induction Ceremony was well done. A lot of positive feedback from those attended. Jim Lee was named to the Volleyball Coaches Association Hall of Fame.
- Amy Germolus – Following up on the schools film policy. Parents are concerned about teacher to student ratio in Kindergarten and 2<sup>nd</sup> grade.

School Board Member Comments:

- Lucas Spaeth – In reference to Amy Germolus comments, big concern with student numbers.
- Barb Spilde – Would like to look at smaller class sizes as well.

Budget Report/Bookkeeper's Report given by Aaron Cook.

Superintendent Aaron Cook reported on:

- 1) PreK-12 Enrollment: 702
- 2) 23-24 Proposed Levy – Increase of \$77,406.53 or 3.96% overall
- 3) Building and Grounds Update
  - a) Major repairs are needed on the asphalt of the track
    - \$280,000 to repair asphalt base
    - \$120,000 to track surface
  - b) Committee recommends purchasing a snowblower for the skid steer.
- 4) Other
  - a) MARSS Audit of 2021-22 data was conducted.
  - b) Need to set date for Truth in Taxation meeting.

High School Principal Josh Carlson reported on:

- 1) Community Service Day – October 18 (early release day)
- 2) Minnesota Honor Society Banquet – November 13
- 3) Midterm Grades – September 29
- 4) End of 1<sup>st</sup> Quarter – November 3
- 5) October Newsletter – Over 350 views
- 6) Law Seminar – October 24
- 7) Student News:
  - a) New microphones
  - b) Sign Language Message – Kimetha Walter and Tye Erickson
  - c) New Cheer/Chant
- 8) Observations
  - a) Construction on the shed
  - b) Lake Agassiz/Glacier Reading
  - c) DAPE Activities
  - d) Corn Maze Field Trip (Mrs. Hince)
- 9) HS Plans
  - a) Observations (non-tenure focus)
  - b) MHS/Community Service/MEEP
  - c) Community Ed Meeting – Winter schedule

Elementary Principal Bree Triplett reported on:

- 1) VPK/Pathways II Update
- 2) MEEP Meeting – Discussed goals

- 3) Classroom Visits/Evals/Staff Meetings
  - Monthly certified staff meetings
  - Many informal visits
  - Starting first round of formal evaluations
  - Invite/encourage board members to visit classrooms
- 4) Happenings:
  - 4<sup>th</sup> Grade to Fertile for Water Festival – September 20
  - Homecoming Week Wrap Up
  - ECFE Pumpkin Patch Field Trip – October 2
  - Picture Day – October 4
  - 4H Ambassadors Visit
  - 5<sup>th</sup> Grade to Ada Public Library – October 6
  - Walk/Bike to School Day – October 11
  - National Stop Bullying Day – October 11
  - Fire Prevention/Job Talk – October 13
  - Law Enforcement Job Talk – TBA
  - PAWgress/Title I – Grouping for both Math and Reading
  - Halloween Costume Parade – October 31

District Administrator Deanne Flom reported on:

1. Curriculum Coordinator: Scheduling meeting with Curriculum Review Cycle teams to start this year's process and goals.
2. Instructional Coaching – Conducting first round observations to collect data in coaching areas.
3. ELL (Multilingual Learners ML) Coordinator: Currently have 17 students.
4. District Assessment Coordinator: Analyzing Spring MCA data with Benchmark Reports to identify areas of concern.

Activities Director Kenley Wahlin reported on:

- 1) Boys and girls basketball coaches need approval.
- 2) Basketball Start Dates:
  - JH Girls Basketball – November 20
  - JH Boys Basketball – November 27
  - V/JV/C Girls Basketball – November 13
  - V/JV/C Boys Basketball – November 20
- 3) Cross Country Conference Meet in Red Lake Falls – October 12
- 4) Football – Currently 6-1
- 5) Volleyball – Silver division champs at Crosby Tournament and placed 2<sup>nd</sup> at Alexandria Tournament. Congratulations to Jim Lee on being named to the Volleyball Coaches Association Hall of Fame.
- 6) Band: JH Honor Band – November 6.
- 7) FFA (30 active members):
  - Morning and lunch contest practices
  - Hosted Region 1 Fall Rally on September 27 at the NC Fairgrounds. Hosted around 400 FFA members across the region.
  - Feed the Farmer Community Service Project – Delivered 350 snack backs to local producers during harvest.
  - Livestock Evaluation Team contest – October 11
  - Daniel Jossund (class of 2021) is an American Star Farmer Finalist (1 in 4 in the Nation). Daniel will be traveling to the National FFA Convention on November 1-4 with Mrs. Savage, two additional FFA members and Daniel's family. Live results will be held on Friday, November 3, at 6:00 p.m. CST via RFD TV and the National FFA Organization's convention website.
- 8) Clay Target (26 participating): DGF Fall Invitational – October 7
- 9) Choir – Attending festivals at NDSU, Concordia, and EGF in October. JH will be sending nominated students to the JH Festival in Mahanomen on November 6.
- 10) FCCLA
  - 25 students attended the ice cream party
  - 34 students signed up for the Halloween Carnival committee. Halloween carnival will be held in the Cougar Den on October 31.
  - 20 students signed up for the Fall Rally on October 11.
- 11) Musical – 40 students auditioned for the Wizard of Oz.

Committees:

- 1) Spilde reported on Staff Development committee meeting.
- 2) DeLong/Rockstad reported on Elementary MEEP committee meeting.
- 3) Cook reported on Building and Maintenance committee meeting.
- 4) Rockstad reported on Negotiations committee meeting.

Jacobson made the motion to approve adoption of the agenda. Motion seconded by Spilde.

Jacobson withdrew his motion to approve adoption of the agenda.

Jacobson made the motion to approve adoption of the agenda as amended. Motion seconded by Spilde. Motion Carried.

New Business:

A. Jacobson made the motion to approve the Consent Agenda. Motion seconded by Spaeth. Motion Carried.

- I. Accept Donations
- II. Approve regular meeting minutes from September 12, 2023
- III. Approve the fall 2023 CIHS MOA with UMC

B. Personnel:

1. Spaeth made the motion to approve hiring Jared Gilbertson as a custodian. Motion seconded by DeLong. Motion Carried

2. Spilde made the motion to approve the 2023-24 boys basketball coaches. Motion seconded by Rockstad. Motion Carried

Head – Nate McCraven  
Ass't – Aaron Eggen  
Ass't – Kenley Wahlin  
JH – Tommy Stewart  
JH – Trevor Stewart

3. Jacobson made the motion to approve the 2023-24 girls basketball coaches. Motion seconded by Engel. Motion Carried

Head – Dave Smart  
Ass't – Amy Johnson  
Volunteer – Eric Smart  
JH – Tyelyn Erickson  
JH - TBD

4. Spaeth made the motion to approve hiring Kaley Womack as a paraprofessional. Motion seconded by Engel. Motion Carried.

C. Jacobson made the motion to approve 2<sup>nd</sup> and final reading of Policy 516.5 – Overdose Medication. Motion seconded by Spilde. Motion Carried.

D. DeLong made the motion to approve the 2<sup>nd</sup> and final reading of Policy 534 – School Meals Policy. Motion seconded by Spilde. Motion Carried.

E. Spilde made the motion to approve the 2023-24 Certified Staff Seniority List. Motion seconded by Engel. Motion Carried.

F. Engel made the motion to approve the purchase of a snowblower from Skid Pro Attachments. Motion seconded by Jacobson. Motion Carried.

G. Engel made the motion to approve the MSHSL Form A Resolution. Motion seconded by Rockstad. The following voted in favor thereof: Faye DeLong, Peter Jacobson, Janna Engel, Barb Spilde, Lucas Spaeth, Gretchen Rockstad. Absent: Dena Bishop Motion Carried.

H. Jacobson made the motion to approve the MSHSL Form B Resolution. Motion seconded by Spilde. The following voted in favor thereof: Faye DeLong, Peter Jacobson, Janna Engel, Barb Spilde, Lucas Spaeth, Gretchen Rockstad Absent: Dena Bishop Motion Carried

Next Regular School Board Meeting on Tuesday, November 14, 2023, at 7:00 a.m.

December School Board meeting on Wednesday, December 13, at 5:30 p.m.

Truth in Taxation Meeting Wednesday, December 13, at 6:00 p.m.

Spilde made the motion to adjourn regular meeting at 8:24 a.m. Motion seconded by Jacobson. Motion Carried.

Barb Spilde, Clerk

Minutes prepared by: Sandy Gunderson

# RESOLUTION

WHEREAS, Independent School District No. \_\_\_\_\_ is a member district of the Area Special Education Cooperative (ASEC) of East Grand Forks, Minnesota, and,

WHEREAS, the Board of Directors of the Area Special Education Cooperative at the October 17, 2023 meeting passed a motion to spend Federal Flow-Through Individuals with Disabilities Education Act (IDEA) Part B Section 611 (Fund 01); Individuals with Disabilities Education Act (IDEA) Part B Section 619 – Preschool Grant for Children with Disabilities (Fund 01); Individuals with Disabilities Education Act (IDEA) Part C – Ages Birth through 2 (Fund 01), Individuals with Disabilities Education Act (IDEA) Part B Section 611 Discretionary Low Incidence (Fund 01); Program funds jointly in the Cooperative for the 2023/2024 school year;

THEREFORE, BE IT RESOLVED that \_\_\_\_\_ be appointed the official representative for Independent School District No. \_\_\_\_\_, \_\_\_\_\_, Minnesota empowering him/her to spend their Federal Flow-Through Individuals with Disabilities Education Act (IDEA) Part B Section 611 (Fund 01); Individuals with Disabilities Education Act (IDEA) Part B Section 619 – Preschool Grant for Children with Disabilities (Fund 01); Individuals with Disabilities Education Act (IDEA) Part C – Ages Birth through 2 (Fund 01), Individuals with Disabilities Education Act (IDEA) Part B Section 611 Discretionary Low Incidence (Fund 01); Program funds cooperatively with other schools through the Joint Powers Agency of the Area Special Education Cooperative, 1505 Central Avenue NW, East Grand Forks, Minnesota 56721.

### In the presence of:

\_\_\_\_\_  
Board Witness

By \_\_\_\_\_  
Board Chair

\_\_\_\_\_  
Board Witness

By \_\_\_\_\_  
Board Clerk

I hereby certify that I am the duly elected and qualified Clerk of Independent School District No. \_\_\_\_\_ and the keeper of the records of said school district, that the foregoing is a true and correct copy of the resolution duly adopted at a meeting of the School Board thereof at \_\_\_\_\_, Minnesota, on the \_\_\_\_\_ day of \_\_\_\_\_, 2023, and that the same is now in force.

IN WITNESS WHEREOF, I have hereunto affixed my name as Clerk of Independent School District No. \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Clerk

# ADA-BORUP-WEST PUBLIC SCHOOLS

Independent School District No. 2910  
604 West Thorpe Avenue  
Ada, Minnesota 56510

High School: 218-784-5300 / Elementary: 218-784-5303



Aaron Cook, Superintendent  
Josh Carlson, High School Principal  
Bree Triplett, Elementary Principal/DAC

High School/Elementary Fax: 218-784-3475

*“The mission of the Ada-Borup School District is to educate and prepare all students for a successful tomorrow through academics, activities, arts and attitude.”*

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## Education Identity and Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOWA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system. The IOWA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOWA will authorize user access to State of Minnesota Education secure systems in accordance with the user’s assigned job duties, and will revoke that user’s access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOWA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to the Minnesota Department of Education annually, as well as any time there is a change in the assignment of the Identified Official with Authority.

**It is strongly recommended that only one person at the local educational agency or organization (the superintendent or exec. director) is designated as the IOWA. The IOWA will grant the IOWA Proxy role(s).**

## Designation of the Identified Official with Authority for Education Identity and Access Management

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

6-Digit or 9-Digit Organization Number (e.g. 1234-01 or 1234-01-000): \_\_\_\_\_

Superintendent or Exec. Director Name: \_\_\_\_\_

Will act as the IOWA?  Yes  No

If no, identify below the individual who will act as the IOWA for your organization. \_\_\_\_\_

The Superintendent or Exec. Director recommends the Board authorize the below named individual(s) to act as the Identified Official with Authority (IOWA) for this organization:

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

Title: \_\_\_\_\_

Board Member Signature:

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

Date: \_\_\_\_\_

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This institution is an equal opportunity provider and employer.





**BID PROPOSAL**

**DATE:** October 24, 2023  
**TO:** Ada-Borup-West School District, Ada, MN  
**PROJECT:** Track Reconstruction for 2024

**BID INCLUDES:**

Application of a **Poly Mat 5K** – a cast-in-place, durable, resilient, all-weather, running track surface consisting of polyurethane bound rubber base mat per plans and specifications. The thickness of the rubber surface course shall be ½ of an inch minimum and shall be black in color. Rubber shall be specifically graded SBR with a gradation of 0.5 to 4.0 mm.

Materials, equipment and installation by Fisher Tracks, Inc.

Price includes the color-coded metric striping per the National Federation of State High School Associations.

Price includes the application to all event areas in addition to the 8-lane track.

**POLY MAT PRICE:** ----- \$140,960.00

**ADD FOR BLACK STRUCTURAL SPRAY:** ----- \$78,556.00

**Notes:**

1. Fisher Tracks, Inc. guarantees the installation to be free from defects in material and workmanship for a period of five (5) years from completion of the installation.
2. Add 1% if Fisher Tracks, Inc. is to provide a performance bond.
3. Price is valid for a period of 60 days.
4. Asphalt must be acceptable for new surface as determined by Fisher Tracks, Inc.
5. Price does not include prevailing wage rates, if applicable.
6. Price does not include any applicable sales, use, or excise tax.
7. All payments are due within 30 days of invoice.
8. Priced through cooperative purchasing utilizing Cooperative Purchasing Connection (CPC).
9. Fisher Tracks, Inc. is a member of the American Sports Builders Association (ASBA) and has 4 Certified Track Builders (CTB) on staff. Sam Fisher is a Certified Track Builder.

**By:**

**Accepted By:**

  
\_\_\_\_\_  
Sam Fisher, President & CTB      10/24/23  
Date

\_\_\_\_\_  
Ada-Borup-West School District      Date



Fisher Tracks, Inc.  
1192 235th Street • Boone, IA 50036  
800-432-3191 • 515-432-3191 • FAX 515-432-3193  
www.fishertracks.com





October 25, 2023

PROPOSAL FOR

## ISD #2910 ADA BORUP WEST

JEREMY PRODZINSKI

Prepared By:

**Taylor Neaton**

Technology Advisor

952-270-3536

taylor.neaton@marconet.com

Quote Number: 167384



Managed Services



Copiers & Printers



Audio Visual



Business IT Services



IT - CrowdStrike Licensing - October 2023 -- ISD #2910 ADA BORUP WEST

Prepared by:

Marco - St. Cloud

Taylor Neaton  
952-270-3536  
taylor.neaton@marconet.com

Prepared for:

ISD #2910 ADA BORUP WEST

604 W THORPE AVE  
ADA, MN 56510  
JEREMY PRODZINSKI  
701.261.5081  
jeremyp@ada.k12.mn.us

Ship To:

ISD #2910 ADA BORUP WEST

604 W THORPE AVE  
ADA, MN 56510-1027  
JEREMY PRODZINSKI  
701.261.5081  
jeremyp@ada.k12.mn.us

Quote Information:

Quote #: 167384

Version: 2  
Date Issued: 10/25/2023  
Expiration Date: 11/16/2023  
Special Pricing Program:  
\*PLEASE SELECT\*

**Falcon Complete + Spotlight**

Description	One-Time	Qty	Ext. One-Time
Falcon Complete with Threat Graph Standard	\$93.00	300	\$27,900.00
Duration: 12			
Insight		300	
Prevent		300	
Discover		300	
Falcon Complete Subscription		300	
Overwatch		300	
Threat Graph Standard		300	
Falcon Complete: Complimentary CID		1	
University LMS Subscription New Customer Access Pass		2	
Express Support	\$3,788.00	1	\$3,788.00
Falcon Spotlight	\$15.00	237	\$3,555.00

Subtotal: **\$35,243.00**

**Falcon Enterprise + Discover & Spotlight**

*\* Optional Section*

Description	One-Time	Qty	Ext. One-Time
Falcon Endpoint Protection Enterprise Bundle	\$61.00	220	\$13,420.00
Threat Graph Standard	\$8.00	220	\$1,760.00



**SCHEDULE A - SCHEDULE OF PRODUCTS TO PRODUCT AGREEMENT(S)**

<i>Insight</i>		220	
<i>Prevent</i>		220	
<i>Overwatch</i>	\$24.95	220	\$5,489.00
<i>Falcon Device Control</i>		220	
<i>Falcon Firewall Management</i>		220	
<i>CrowdStrike Falcon Intelligence</i>		220	
<i>Express Support</i>	\$2,561.00	1	\$2,561.00
<i>University LMS Subscription New Customer Access Pass</i>		2	
<i>Discover</i>	\$11.00	220	\$2,420.00
<i>Falcon Spotlight</i>	\$18.00	220	\$3,960.00

\* Optional Subtotal: **\$29,610.00**

**Professional Services Labor**

Description	One-Time	Qty	Ext. One-Time
Marco Professional Services - T&M - Estimate	\$6,600.00	1	\$6,600.00

Subtotal: **\$6,600.00**



### Quote Summary - One-Time Expenses

Description	Amount
Falcon Complete + Spotlight	\$35,243.00
Professional Services Labor	\$6,600.00
<b>Total:</b>	<b>\$41,843.00</b>

### One-Time \* Optional Expenses

Description	One-Time
Falcon Enterprise + Discover & Spotlight	\$29,610.00
<i>Optional Subtotal:</i>	<b>\$29,610.00</b>

### Payment Options

Description	Payments	Interval	Amount
One-Time Payment			
<b>One-Time Payment</b>	<b>1</b>	<b>One-Time</b>	<b>\$41,843.00</b>

### Summary of Selected Payment Options

Description	Amount
<b>One-Time Payment: One-Time Payment</b>	



Approval

- Client represents that it has reviewed and agrees to be legally bound by this Schedule of Products.
- Client represents that it has reviewed and agrees to be legally bound by the Relationship Agreement, any Product Agreement(s) referred to herein, and applicable policy(ies) (“Terms and Conditions”) which are located at [www.marconet.com/legal](http://www.marconet.com/legal) for the Products it is obtaining as identified in this Schedule of Products.
- If the parties have negotiated changes to the Terms and Conditions that have been reduced to writing and signed by both parties, the modified version(s) of such Terms and Conditions, that have not expired or been terminated, shall replace the online version(s).
- Client agrees to use electronic signatures, electronic communications, and electronic records to transact business under the above documents.
- The pricing above does not include taxes. Taxes, fees and surcharges shall be paid by Client and will be shown on invoices to Client.
- Payments made via credit card are subject to a 3% surcharge.
- A \$30 fee will be assessed for any returned payment

Marco Technologies, LLC

ISD #2910 ADA BORUP WEST

Signature: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_

Prepared for: JEREMY PRODZINSKI  
 Signature: \_\_\_\_\_  
 Signed by: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 PO Number: \_\_\_\_\_  
 Email Address: \_\_\_\_\_